

RESOLUTION NO. \_\_\_\_\_

BOARD OF SUPERVISORS, COUNTY OF SAN MATEO, STATE OF CALIFORNIA

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**RESOLUTION RESTATING RESOLUTION 61970 AUTHORIZING CONTRIBUTION  
TO SAMCERA'S 401 (H) RESERVE ACCOUNT**

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**RESOLVED**, by the Board of Supervisors of the County of San Mateo, State of California, that

**WHEREAS**, SamCERA is not empowered to provide retiree health benefits on a tax-free basis unless the Board of Supervisors provides the funding for a program that complies with Internal Revenue Code §401(h) with contributions to a 401(h) Reserve Account; and

**WHEREAS**, The Board of Retirement has adopted Resolution number 06-07-07 clarify the operation of its 401(h) Reserve Account and to reconfirm the operation of such Reserve Account with respect to Medicare Part-B premium reimbursements; and

**WHEREAS**, after fiscal year 2003, this Board ceased designating any contributions to SamCERA as being for the 401(h) Reserve Account and no benefits have paid by SamCERA for medical benefits thereafter; and

**WHEREAS**, even though no contributions are currently being made to the SamCERA 401(h) Reserve Account it is appropriate for the Board of Supervisors, as the governing body of the employer that sponsors SamCERA, to approve Resolution number 06-07-07 of the Board of Retirement; and

**NOW, THEREFORE, IT IS HEREBY DETERMINED AND ORDERED that the following shall apply:**

1. Board of Retirement Resolution number 06-07-07 setting out the terms and conditions of the operation of SamCERA's 401(h) Reserve Account, is approved.
2. No existing or future County employee, retiree, spouse or dependent shall have any vested rights, contractual rights or other rights in or to any retiree medical benefits or payment or subsidy for any such benefits, nor shall any such person have any such rights to have the County contribute toward paying the cost of any retiree health benefits provided by SamCERA under a 401(h) Reserve Account or otherwise.
3. The Board of Supervisors may modify or terminate, at any time and without any limitation, its decision (if any) to contribute to SamCERA's 401(h) Reserve Account. This modification or termination may occur even if it may affect any employee first hired prior to the date of such modification, any person who retired prior to such date, and/or any person who became a spouse or dependent of an employee or retiree prior to such date.
4. The County Manager, the County Treasurer and the Auditor-Controller are authorized and directed to take all action necessary and appropriate to carry out this resolution.

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