

**RESOLUTION TO ADOPT
AMENDED AND RESTATED
ACCG 401(a) DEFINED CONTRIBUTION PLAN
FOR WALKER COUNTY EMPLOYEES**

WHEREAS, Walker County, Georgia (the “Employer”) has previously adopted the Association County Commissioners of Georgia (ACCG) 401(a) Defined Contribution Plan for Walker County Employees (the “Plan”) through an Adoption Agreement;

WHEREAS, ACCG has appointed a Defined Contribution Plan Program Board of Trustees (the “DC Board”) pursuant to the ACCG Defined Contribution Plan Program Master Trust Agreement (the “Master Trust”), to oversee Plan administration, Plan documentation and to select investment options for investment of the assets of the Plan;

WHEREAS, ACCG has amended and restated the ACCG 401(a) Defined Contribution Plan Document and the accompanying Adoption Agreement to reflect changes in applicable law and has obtained Internal Revenue Service (IRS) preapproval for the amended and restated ACCG 401(a) Defined Contribution Plan Document and Adoption Agreement (the “2020 IRS Pre-Approved Plan Documents”);

WHEREAS, the Employer desires to amend and restate its Plan by adopting the 2020 IRS-Preapproved Plan Documents.

WHEREAS, the Employer desires to amend Adoption Agreement Section 2.17, Eligible Employee, to exclude District Commissioners in order to conform the terms of the Plan to applicable state law and the Employer’s past administrative practice.

WHEREAS, the Employer desires to further amend Adoption Agreement Section 2.17, Eligible Employee, to include Employees of the Tax Commissioner hired before July 1, 2012, in order to conform the terms of the Plan to the Employer’s past administrative practice.

NOW THEREFORE, at a meeting held on the 12th day of May, 2022, the Walker County Board of Commissioners hereby resolves as follows:

RESOLVED that the Walker County Board of Commissioners hereby approves the adoption of the attached amended and restated ACCG 401(a) Defined Contribution Plan for Walker County Employees, consisting of the ACCG Basic Plan Document and the accompanying Adoption Agreement which reflects the elections made by the Employer under the provisions of the amended and restated Plan.

FURTHER RESOLVED that the provision in Section 6.02 of the former Adoption Agreement, which became effective October 1, 2019 and which reads, “[a] Participant’s vested percentage in Employer Contributions attributable to service with the Employer before October 1, 2019 shall not be less than the vested percentage attained by the Participant as of September 30, 2019 under the applicable terms of the Superseded Plan in effect as of September 30, 2019,” shall continue to apply as if included in the amended and restated Plan.

FURTHER RESOLVED that the effective date of the amended and restated Plan shall be January 1, 2022, except as otherwise specified therein and provided that the above-described changes concerning the eligibility of District Commissioners and the eligibility of Employees of the Tax Commissioner hired before July 1, 2012 shall apply retroactively to the date they were first implemented by the Employer.

FURTHER RESOLVED that the Commission Chair is hereby authorized, empowered, and directed to take all further actions and to execute all documents necessary to implement these resolutions.

FURTHER RESOLVED that any resolution in conflict with this resolution is hereby repealed.

WALKER COUNTY BOARD OF COMMISSIONERS

By: *Shawn Klunzfeld*
Chair, Walker County Board of Commissioners

Date: *May 12, 2022*

Attest:
By: *Alexis Wooden*
County Clerk

