

**ORDINANCE NO. 2022-01**

**WESTTOWN TOWNSHIP  
CHESTER COUNTY, PENNSYLVANIA**

**AN ORDINANCE OF WESTTOWN TOWNSHIP, CHESTER COUNTY, COMMONWEALTH OF PENNSYLVANIA, ELECTING TO AMEND ITS NON-UNIFORM PENSION PLAN ADMINISTERED BY THE PENNSYLVANIA MUNICIPAL RETIREMENT SYSTEM PURSUANT TO ARTICLE IV OF THE PENNSYLVANIA MUNICIPAL RETIREMENT LAW; AGREEING TO BE BOUND BY ALL PROVISIONS OF THE PENNSYLVANIA MUNICIPAL RETIREMENT LAW AS AMENDED AND AS APPLICABLE TO MEMBER MUNICIPALITIES. IT IS HEREBY ORDAINED BY WESTTOWN TOWNSHIP, CHESTER COUNTY, AS FOLLOWS:**

SECTION I. Westtown Township (the Township), having established a non-uniform pension plan administered by the Pennsylvania Municipal Retirement System (the System), hereby elects to amend its Non-Uniform Pension Plan administered by the System in accordance with Article IV of the Pennsylvania Municipal Retirement Law, 53 P.S. §881.101 et seq. (Retirement Law), and does hereby agree to be bound by all the requirements and provisions of the Retirement Law and the Municipal Pension Plan Funding Standard and Recovery Act, 53 P.S. §895.101 et seq., and to assume all obligations, financial and otherwise, placed upon member municipalities.

SECTION II. As part of this Ordinance, the Township agrees that the System shall administer and provide the benefits set forth in the amended Non-Uniform Pension Plan Document entered into between the Pennsylvania Municipal Retirement Board and the Township effective as of the date specified in the adoption agreement (the Contract).

SECTION III. The Township acknowledges that by passage and adoption of this Ordinance, the Township officially accepts the Contract and the financial obligations resulting from the administration of the Contract.

SECTION IV. Payment for any obligation established by the adoption of this Ordinance and the Contract shall be made by the Township in accordance with the Retirement Law and the Municipal Pension Plan Funding Standard and Recovery Act. The Township hereby assumes all liability for any unfundedness created due to the benefit structure set forth in the Contract.

SECTION V. The Township intends this Ordinance to be the complete authorization of the Contract, as amended and it shall become effective as of the date specified in the adoption agreement, which is the effective date of the Contract, as amended.

SECTION VI. A duly certified copy of this Ordinance and an executed Contract shall be filed with the System.

**ORDINANCE NO. 2022-01**  
**WESTTOWN TOWNSHIP**  
**CHESTER COUNTY, PENNSYLVANIA**

ENACTED AND ORDAINED this 7<sup>th</sup> day of March, 2022

Attest

WESTTOWN TOWNSHIP

\_\_\_\_\_  
Jon Altshul, Township Manager

\_\_\_\_\_  
Scott E. Yaw, Chair

\_\_\_\_\_  
Thomas Foster, Vice Chair

\_\_\_\_\_  
Richard D. Pomerantz, Police Commissioner



**PENNSYLVANIA MUNICIPAL RETIREMENT SYSTEM  
CASH BALANCE PLAN  
Adoption Agreement Amendment**

The undersigned, **Westtown Township, Pennsylvania** ("Municipality") (and having a PERC number of 15-216-5 N), pursuant to Article XVI of the Base Plan Document, is amending its Adoption Agreement having the effective date and the expiration date as shown below. The Municipality makes the following elections granted under the provisions of the Base Plan Document:

**PLAN AMENDMENT**

<b>Amendment Effective Date:</b>	<b>January 1, 2022</b>
<b>Adoption Agreement Effective Date:</b>	<b>September 1, 2020</b>
<b>Application:</b>	<b>General</b>
<b>Amendment Expiration Date:</b>	<b>N/A</b>
<b>General Description:</b>	<b>Amends the Vesting Schedule to a 5-year graded schedule</b>
<b>Affected Members:</b>	<b>All active Members.</b>

**AMENDED ADOPTION AGREEMENT SECTIONS**

The Sections of the Adoption Agreement below are applicable to this Amendment and will be effective for the Affected Members between Amendment Effective Date and the Amendment Expiration Date. All other sections of the applicable Cash Balance Plan Adoption Agreement 001 remain the same during the period between the Amendment Effective Date and the Amendment Expiration Date.



**8.05 Vesting Schedule**

<input type="checkbox"/>	100% Vested upon Plan Entry Date	
<input type="checkbox"/>	100% Vested upon Specified Years of Vesting Service	<b>% Vested</b>
	Less than _____ ( ) years of Vesting Service	0%
	Equal to or greater than _____ ( ) years of Vesting Service	100%
	(Not to exceed fifteen (15) years of Vesting Service)	
<input checked="" type="checkbox"/>	Percent Vested upon Completed Years of Vesting Service	<b>% Vested</b>
	one (1) years	20%
	two (2) years	40%
	Three (3) years	60%
	four (4) years	80%
	five (5) years	100%
	(Not to exceed twenty (20) years of Vesting Service)	



The Municipality hereby agrees to the provisions of this Adoption Agreement Amendment, and in witness of its agreement, the Municipality by its duly authorized officers has executed this Adoption Agreement Amendment, on the date specified below.

IN WITNESS WHEREOF, we have hereunto set our hands and seal the day, month and year above written.

ATTEST:

WESTTOWN TOWNSHIP

BY \_\_\_\_\_  
Jon Altshul, Township Manager

BY \_\_\_\_\_  
Head of Governing Authority – Scott E. Yaw, Chair

DATE: \_\_\_\_\_

ATTEST

PENNSYLVANIA MUNICIPAL  
RETIREMENT BOARD

BY: \_\_\_\_\_  
Secretary

BY \_\_\_\_\_  
Board Chair

DATE: \_\_\_\_\_

Approved as to form and legality:

BY: \_\_\_\_\_  
Chief Counsel, PMRS

BY: \_\_\_\_\_  
49-FA-1.0  
Office of General Counsel

BY: \_\_\_\_\_  
49-FA-1.0  
Office of Attorney General

**This Plan is an important legal document. Failure to properly fill out this Adoption Agreement Amendment may result in disqualification of this Plan. PMRS will inform you of any amendments made to the Base Plan Document. The address of PMRS is 1721 North Front Street, Harrisburg, PA 17102.**

**You may rely on an opinion letter issued by the Internal Revenue Service as evidence that this Plan is qualified under Code Section 401 only to the extent provided in Revenue Procedure 2015-36.**

**You may not rely on the opinion letter in certain other circumstances or with respect to certain qualification requirements, which are specified in the opinion letter issued with respect to the Plan and in Revenue Procedure 2015-36. In order to have reliance in such cases, an individual application for a determination letter must be made to Employee Plans Determinations of the Internal Revenue Service.**



PENNSYLVANIA MUNICIPAL RETIREMENT SYSTEM
CASH BALANCE PLAN
Adoption Agreement Amendment

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PLAN AMENDMENT

Table with 2 columns: Field Name and Value. Fields include Amendment Effective Date (January 1, 2022), Adoption Agreement Effective Date (September 1, 2020), Application (Limited), Amendment Expiration Date (December 31, 2022), General Description (Increases the Required Municipal Contributions...), and Affected Members (Employees who are Active Members...).

AMENDED ADOPTION AGREEMENT SECTIONS

The Sections of the Adoption Agreement below are applicable to this Amendment and will be effective for the Affected Members between Amendment Effective Date and the Amendment Expiration Date. All other sections of the applicable Cash Balance Plan Adoption Agreement 001 remain the same during the period between the Amendment Effective Date and the Amendment Expiration Date.

3.01 CONTRIBUTION AMOUNT.

Required Municipal Contribution (Select One)

[ -- ] Not Required

[ X ] Required in an amount equal to: (Select One)





- Six (6.00%) of each Member's Compensation
- \_\_\_\_\_ dollars ( \_\_\_\_\_ ) per period
  - Per Weekly Period
  - Per Bi-Weekly Period
  - Per Semi-Monthly Period
  - Per Calendar Monthly Period
  - Per Calendar Year Period
  - Per Other Period (Please Specify):  
\_\_\_\_\_
- \_\_\_\_\_ dollars (\$ \_\_\_\_\_ ) per hour of Service

**5.06 CASH BALANCE ACCRUED BENEFIT CALCULATION RULES.**

Cash Balance Contribution Credit Amount (Select All That Apply)

**Accrued Benefit must be no less than one half of one percent (0.5%) of Compensation for each year of Credited Service. Additionally, the incremental accrual in any Plan year shall not exceed 133 1/3% of the accrual for any prior Plan year.**

- Six percent (6.00%) of the Compensation earned by the Member during each Cash Balance Contribution Credit Period
- \_\_\_\_\_ (\$ \_\_\_\_\_ ) per each Cash Balance Contribution Credit Period
- \_\_\_\_\_ dollars (\$ \_\_\_\_\_ ) per each Hour of Service credited to the Member per Cash Balance Contribution Credit Period
- Member Optional After-Tax Contributions



The Municipality hereby agrees to the provisions of this Adoption Agreement Amendment, and in witness of its agreement, the Municipality by its duly authorized officers has executed this Adoption Agreement Amendment, on the date specified below.

IN WITNESS WHEREOF, we have hereunto set our hands and seal the day, month and year above written.

ATTEST:

WESTTOWN TOWNSHIP

BY \_\_\_\_\_  
Jon Altshul, Township Manager

BY \_\_\_\_\_  
Head of Governing Authority – Scott Yaw, Chair

DATE: \_\_\_\_\_

ATTEST

PENNSYLVANIA MUNICIPAL  
RETIREMENT BOARD

BY: \_\_\_\_\_  
Secretary

BY \_\_\_\_\_  
Board Chair

DATE: \_\_\_\_\_

Approved as to form and legality:

BY: \_\_\_\_\_  
Chief Counsel, PMRS

BY: 49-FA-1.0  
Office of General Counsel

BY: 49-FA-1.0  
Office of Attorney General

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