

ORDINANCE NO. 09-15**PERTAINING TO THE SECOND AMENDMENT OF THE
CALVERT COUNTY SHERIFF'S DEPARTMENT PENSION PLAN**

WHEREAS, the Board of County Commissioners of Calvert County, Maryland (the "County"), approved Ordinance No. 50-10 which adopted the Calvert County Sheriff's Department Pension Plan (the "Plan"), as amended and restated effective as of July 1, 2010; and

WHEREAS, the County now desires to amend the Plan to add a pre-retirement spousal death benefit for Active Members; and

WHEREAS, Section 14.1 of the Plan authorizes the County to amend the Plan from time to time.

NOW, THEREFORE, BE IT ENACTED AND ORDAINED, by the Board of County Commissioners of Calvert County, Maryland, that, effective as of January 1, 2015, the Plan be amended and hereby is amended by deleting Section 8.2 in its entirety and substituting the following new Section 8.2 in its place:

8.2 Exception for Certain Pre-Retirement Death Benefits.

(a) General Death Benefit: Notwithstanding the provisions of the first section of this Article, on the death of an Active Member, his beneficiary shall be entitled to a lump sum death benefit equal to 100% of the Member's annual Applicable Compensation plus the Member's Employee Contributions accumulated with interest thereon as of his date of death as provided in Article XI.

(b) Surviving Spouse Annuity Benefit

(1) Notwithstanding the provisions of the first section of this Article, if all of the following conditions are met, then the surviving spouse of an Active Member who dies while employed under the Plan shall be entitled to receive a survivor annuity, in lieu of any other Plan benefit:

- (i) the Active Member is married on the date of death;
- (ii) the Active Member's death occurs before his or her termination date;
- (iii) the Active Member has designated his or her surviving spouse as the Active Member's only primary Beneficiary;
- (iv) the Active Member attained age 55 before his or her death or would have been eligible to receive normal retirement benefits

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pursuant to section 4.1 had the Active Member retired on the day before his or her death; and

(v) the spouse does not elect to receive the benefit provided in subsection (a) above.

(2) For purposes of this subsection (b), a survivor annuity is a monthly income commencing in the month next following the Active Member's death, and continuing for the remainder of the spouse's life, in an amount equal to the benefit the spouse would have received under an immediate Qualified Joint-and-Survivor Annuity with a 100% survivor benefit, had the Active Member retired on the day before death, but computed without actuarial reduction for early commencement.

(c) Death During Qualified Military Service:

If a Member is a Qualified Reservist and dies on or after January 1, 2007 while performing Qualified Military Service, that Member will be deemed to have resumed employment with the County as an Active Member in accordance with the individual's reemployment rights under USERRA on the day preceding death and will be deemed to have terminated employment on the actual date of death.

DONE, this 7th day of April, 2015, by the Board of County Commissioners of Calvert County, Maryland, sitting in regular session.

ATTEST:

**BOARD OF COUNTY COMMISSIONERS
OF CALVERT COUNTY, MARYLAND**

Maureen L. Frederick
Maureen L. Frederick, Clerk

Steven R. Weems
Steven R. Weems, President

Evan K. Slaughenkaupt, Jr.
Evan K. Slaughenkaupt, Jr., Vice President

Mike Hart
Mike Hart

Sufficiency on March 31, 2015
by: *Edward J. Adkins*
Edward J. Adkins
Plan Attorney

Tom Hej
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Pat Nutter
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