

LUMPKIN COUNTY RESOLUTION 2011-49

A RESOLUTION TO APPROVE AND ADOPT THE STATE COURT JUDGES RETIREMENT CONTRIBUTIONS INTO THE GJRS AS EMPLOYER "PICK-UP" CONTRIBUTIONS.

Whereas, effective July 1, 1998, the Georgia Code Section 47-23-22 established that all new State Court Judges, Juvenile Court Judges and solicitors-general of the State Court shall be members of the Georgia Judicial Retirement system (GJRS) on the portion of their salary up to but not in excess of the State paid Superior Court Judges salary; and

Whereas, a portion of the annual salary paid to the Enotah Circuit Juvenile Judge shall be directed towards the Georgia Judicial Retirement System and these contributions made by employees are taxed as an employee contribution into a secondary pension plan; and

Whereas, §414(h) of the Internal Revenue code provides that employer paid ("pick-up") employee contributions are excluded in taxable gross income until distributed as a refund, annuity or death benefit; and,

Whereas, it is desirable that Lumpkin County, as the home county of the Juvenile Judge of the Enotah Judicial Circuit, implement employer paid "pick-up" employee contributions for the employee participating in the Georgia Judicial Retirement system, and that the method of implementing the employer paid "pick-up" plan be clarified, and

Now, it is hereby resolved, by the Lumpkin County Board of Commissioners that employee contributions to the Georgia Judicial Retirement System shall be paid by the County, on behalf of the Enotah Judicial Circuit Juvenile Judge who is enrolled in the Georgia Judicial Retirement system, at a rate of 7.5%; and

Be it further resolved that the payment shall be made by reducing the amount of the gross earning payable to the employee by the amount of the contributions, and by making payment of this amount directly to the Georgia Judicial Retirement System; and


Be it further resolved the payment of employee contributions provided shall be effective for all compensation paid to said employees beginning July 1, 2011 and forward.

Resolved, adopted and effective this 21st day of July, 2011.



John Raber, Chairman
Lumpkin County Board of Commissioners

Attest:



Kathleen C. Walker
Clerk, Lumpkin County