

**METROPOLITAN WASHINGTON COUNCIL OF GOVERNMENTS**  
**777 NORTH CAPITAL STREET**  
**WASHINGTON, DC 20002-4239**

**RESOLUTION ADOPTING AN AMENDMENT TO THE PENSION PLAN IN COMPLIANCE WITH THE HEROES EARNINGS ASSISTANCE AND RELIEF TAX ACT OF 2008 (HEART ACT OF 2008)**

**WHEREAS**, the Metropolitan Washington Council of Governments (COG) has established and maintains a Pension Plan (Plan) for its employees; and

**WHEREAS**, the Plan was amended and restated in its entirety effective July 1, 2008, to incorporate amendments through July 1, 2009; and

**WHEREAS**, the IRS has required that Section 5.12 of the Plan be amended further to enumerate the sections of Code Section 401(a)(9) that are incorporated by reference; and

**WHEREAS**, The Plan must be amended to comply with the Heroes Earnings Assistance and Relief Tax Act of 2008 ("HEART Act"); and

**WHEREAS**, Section 10.01 of the Plan provides that the COG may amend the Plan.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE METROPOLITAN WASHINGTON COUNCIL OF GOVERNMENTS THAT:**

1. Section 4.04 of the Plan is replaced in its entirety, effective January 1, 2007, to read as follows, with a corresponding change in the table of contents to reflect the new section title:

4.04 Qualified Military Service.

(a) Notwithstanding any other provision of the Plan to the contrary, contributions, benefits and service credit with respect to qualified military service will be provided in accordance with section 414(u) of the Code.

(b) Effective January 1, 2007, the surviving Spouse or minor children of an Employee who dies while performing qualified military service (as defined under section 414(u) of the Code) shall be entitled to any additional benefits (other than benefit accruals relating to the period of qualified military service) that would be provided under the Plan had the Employee died as an Employee, in accordance with section 401(a)(37) of the Code.

2. Section 5.12 of the Plan is amended to read as follows:

5.12 Limitations on Distributions.

Notwithstanding anything contained herein to the contrary, any benefit provided under this Plan shall be subject to the requirements of Code section 401(a)(9) and any regulations promulgated thereunder by the Secretary of the Treasury, which are incorporated into the Plan by reference, including Code section 401(a)(9)(G) and regulation sections 1.401(a)(9)-2 to 1.401(a)(9)-9. To summarize these requirements, the entire interest of each employee shall be distributed to such employee not later than the required beginning date, or will be distributed, beginning not later than the required beginning date, in accordance with such regulations, over the life of such employee or

over the lives of such employee and a designated beneficiary (or over a period not extending beyond the life expectancy of such employee or the life expectancy of such employee and a designated beneficiary). The term required beginning date means April 1 of the calendar year following the later of the calendar year in which the employee attains age 70½, or the calendar year in which the employee retires.

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COPY TESTE:

Nicole Hange, Board Clerk