

METROPOLITAN WASHINGTON COUNCIL OF GOVERNMENTS
777 North Capitol Street, N.E.
Washington, D.C. 20002-4239

**RESOLUTION TO AMEND THE METROPOLITAN WASHINGTON COUNCIL OF
GOVERNMENTS PENSION PLAN**

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, 1989, to incorporate amendments through October 1, 2000; and

WHEREAS, the Plan has been subsequently amended twice, and

WHEREAS, the Plan must be further amended to adopt an amendment in “good faith” compliance with the provisions of the Economic Growth and Tax Relief Reconciliation Act of 2001 (EGTRRA) since effective date of January 1, 2002; and

WHEREAS, Section 10.01 of the Plan provides that 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 2.11 of the Plan is amended to replace \$150,000 with \$200,000.
2. Section 9.09(a) of the Plan is amended to replace its penultimate sentence with the following:

An eligible retirement plan also includes an annuity contract described in section 403(b) of the Code and an eligible plan under section 457(b) of the Code which is maintained by a state, political subdivision of a state, or any agency or instrumentality of a state or political subdivision of a state and which agrees to separately account for amounts transferred into such plan from this plan. The definition of eligible retirement plan shall also apply in the case of a distribution to a surviving spouse, or to a spouse or former spouse who is the alternate payee under a Qualified Domestic Relation Order.
