



MICHIGAN OFFICE OF RETIREMENT SERVICES

P.O. Box 30171 · Lansing, MI 48909-7671

Michigan.gov/PSRU

Toll Free: 800-381-5111

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Member Contribution Resolution

For Reporting Units of the Michigan Public School Employees Retirement System

REPORTING UNIT NAME	RU NUMBER	RU PHONE NUMBER
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Moved by _____, supported by _____, that the following resolution be adopted:

WHEREAS the _____ (RU name) employees are covered for retirement pension purposes under the Michigan Public School Employees Retirement System Retirement Act being Act 300 of the Public Acts of 1980 as amended and

WHEREAS the Michigan Public School Employees Retirement System Act was amended by Act 91 of the Public Acts of 1985, to provide for tax deferment of a Michigan Public School Employees Retirement System member's contributions picked up as provided under Section 414(h) (2) of the United States Internal Revenue Code and

WHEREAS the _____ (RU name) employees who are members of the Michigan Public School Employees Retirement System are covered under the tax deferment provisions as amended and the United States Internal Revenue Code,

NOW THEREFORE BE IT RESOLVED that the _____ (RU name) Board hereby elects to pick up Michigan Public School Employees Retirement System members' contributions as provided by the Internal Revenue Code, and that contributions picked up shall be remitted directly by the _____ (RU name) to the Michigan Public School Employees Retirement System. Further contributions remitted are designated as employer contributions for purposes of the retirement system which are being paid by the _____ (RU name) in lieu of the employee contribution requirements and the employee will not be given the option to receive the contributed amounts directly instead of having them paid to the pension plan,

BE IT FURTHER RESOLVED that a copy of this resolution be filed with the Michigan Public School Employees Retirement System and the _____ (RU name) Payroll Officer for purposes of implementing this action.

BOARD SECRETARY NAME	DATE BOARD APPROVED
BOARD SECRETARY SIGNATURE	SIGNATURE DATE



Instructions

The following are instructions for completing the *Member Contribution Resolution* form. To comply with the Internal Revenue Service (IRS) regulations, your reporting unit's Board of Education, Board of Trustees, or other governing body must pass the resolution.

After the resolution is passed, it must be submitted to the Office of Retirement Services (ORS) at the address provided. If your reporting unit previously passed the resolution, send a copy of that resolution to ORS.

If you have any questions, please contact ORS Employer Reporting at 800-381-5111 or [ORS Web Reporting@michigan.gov](mailto:ORS_Web_Reporting@michigan.gov).

Mail:

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