

RESOLUTION NO. 107

A RESOLUTION RELATING TO FEDERAL OLD-AGE, SURVIVORS, AND DISABILITY INSURANCE.

WHEREAS, the Social Security Act authorized the United States Social Security Administration (hereinafter called "SSA"), at the request of any state, to enter into an agreement with such state for the purpose of extending the benefits of the Old Age, Survivors, and Disability Insurance System, established by Title II of the Social Security Act, as amended (said Act and the Social Security Act Amendments being hereinafter collectively called "Social Security Act"), to the employees and officials of such state and of any political subdivision or instrumentality thereof; and

WHEREAS, the Board of Trustees and the members thereof are and have been advised that, pursuant to sections 105.300 through 105.440, RSMo, the State of Missouri, acting by and through its Office of Administration (hereinafter called "State Agency"), has entered, or proposed to enter, into an agreement with said SSA for the purpose of extending the insurance system established by the federal acts to the employees and officials of the State of Missouri and of any of its political subdivisions or any instrumentality of any one or more of them, and that said agreement, as it is or may be made applicable to the eligible employees and officials of this Board, may be made effective with respect to services performed by such eligible employees and officials of this Board, on and after January 1, 1990; and

WHEREAS, it is hereby declared to be the policy and purpose of this Board to extend to all eligible employees and officials of said Board, who are not excluded by law, and whether employed in connection with a governmental or proprietary function, the benefits of the system of federal Old Age, Survivors, and Disability Insurance as authorized by the Social Security Act and sections 105.300 through 105.440 RSMo and amendments thereof, as the same may be now and hereafter in effect; and

WHEREAS, this Board desires to secure the benefits accorded by said insurance system for the eligible employees and officials of this Board in order to insure the benefits thereof, it is deemed necessary that this Board submit a plan to, and enter into an agreement with, said State Agency, which form has been presented to, and is hereby approved and adopted by this Board, so that said insurance system may be put into operation and become effective with respect to services performed by the eligible employees and officials of this Board on and after January 1, 1990

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE VILLAGE OF TWIN OAKS, MISSOURI, AS FOLLOWS:

Section 1. The Village Clerk is hereby authorized and directed, on behalf of this Board, to prepare, execute and submit to the State Agency a plan and agreement for extending said benefits to the eligible employees and officials of this Board, in the form prepared by the State Agency and approved and adopted by this Board, which plan and agreement are to become effective upon approval thereof by the State Agency, and are further authorized and directed to execute agreements and modifications and amendments thereof with said State Agency, providing for the extension of said benefits to said eligible employees and officials, as set forth in said plan and agreement which is to provide that said extension of benefits is to be effective on January 1, 1990.

Section 2. Commencing on the first day of the pay period following the date of the approval of the plan and agreement of this Board by the State Agency, there shall be deducted from the wages of all employees and officials of this Board, to whom the benefits of said system of federal Old Age,

Survivors, and Disability Insurance are extended, by virtue of the plan and agreement hereinbefore provided for, the amount of each of said employees' and officials' contributions, as determined by the applicable state and federal laws and by said plan and agreement, any aggregate amount of said deductions to be paid to the Internal Revenue Service, provided, however, that from the first payment of wages made to each of said employees and officials, after the benefits of said system were extended to such employees and officials, there was deducted a sum equal to the amount of which should have been due and payable from each of said employees and officials had said extension of benefits been provided and effective on January 1, 1990.

Section 3. Commencing on the first day of the pay period following the date of the approval of the plan and agreement of this Board by the State Agency, there is hereby authorized to be appropriated from designated fund(s) of this Board, and there is, and shall be, appropriated, the sum or sums of money necessary to pay the contributions of this Board which shall be due and payable by virtue of the extension of the benefits of the federal Old Age, Survivors, and Disability Insurance system to the eligible employees and officials of this Board, said sum or sums of money to be paid to the Internal Revenue Service, provided, however, that in making the first payment to the Internal Revenue Service, after the benefits of said system have been extended to such employees and officials, said first payment shall include a sum equal to the amount which would have been due and payable had said extension of benefits been provided and effective on January 1, 1990. The fund(s) from which said appropriation is made will, at all times, be sufficient to pay the contributions of this Board by this resolution directed to be paid to the Internal Revenue Service.

Section 4. This Board, and all employees and officials thereof, shall fully comply with, and shall keep such records, make such reports and provide such methods of administration of said plan and agreement as may be required by all applicable state and federal laws, rules and regulations now and hereafter in effect with respect to the extension of the benefits of the federal Old Age, Survivors, and Disability Insurance system to the eligible employees and officials of this Board. For the purpose of administering said plan and agreement the Administrator appointed by this Board shall be the official who shall make all required reports, keep all records, and be responsible for the administration of said plan and agreement on behalf of this Board, and any and all notices and communications for the State Agency to this Board with respect to said plan and agreement shall be addressed to 1393 Big Bend Road, Suite F, Twin Oaks, MO 63021.

Section 5. A true and correct original of this Order, verified by the Secretary of this Board, and bearing the seal of this Board (if applicable), shall be furnished to the State Agency.

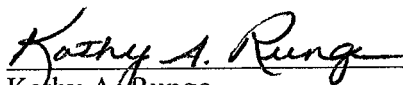
Section 6. This Resolution shall be in full force and effect from and after its passage by the Board of Trustees.

PASSED and APPROVED this 20th day of April, 2016.



Chairman
Board of Trustees

ATTEST:



Kathy A. Runge
Village Clerk/Controller

Exhibit A

State of Missouri
Office of Administration, Division of Accounting
PLAN AND AGREEMENT

The Village of Twin Oaks, being a political subdivision of the State of Missouri or instrumentality of the State or one or more of its political subdivisions (hereinafter called the "Political Entity"), and by virtue of the terms of Section 105.300 to and including Section 105.440, RSMo. of the State of Missouri (hereinafter called Section 105, and amendments thereof as the same may be now and hereafter in effect) and under and by virtue of action lawfully taken by its governing body on the ____ day of _____, 2016, a duly certified copy of said action being attached hereto, submits the following plan for extending the benefits of federal Old-Age, Survivors, and Disability Insurance to all of its eligible employees and officials as authorized by Section 105 and the agreement between the State of Missouri and the United States Social Security Administration, Commissioner (formerly the Department of Health, Education and Welfare), heretofore entered into, and by the Social Security Act as amended by the Social Security Act Amendments of 1950 and related enactments (said Acts being hereinafter collectively call "Social Security Act"), said plan to become effective as an agreement with the Office of Administration of the State of Missouri (hereinafter called "State Agency") upon the written approval of said State Agency being endorsed hereon.

The benefits of the system of federal Old-Age, Survivors, and Disability Insurance as authorized by the agreement between the State of Missouri and the United States Social Security Administration, Commissioner, and by the federal Acts and Section 105, shall be extended to all eligible employees of the Political Entity, with coverage effective January 1, 1990, subject to the following terms and conditions:

1. When used in this Plan and Agreement the following terms mean:
 - a. "Employee": elective or appointive officials and employees of the Political Entity; provided, that, on the effective date of coverage, employees who are members of any retirement system supported wholly or in part by the State or any of its political subdivisions or instrumentalities are not to be included within the meaning of this term, unless they have elected to become eligible. Employee is defined in Section 210(j) of the Social Security Act, Section 3121(d) of the Internal Revenue Code and 105.300 RSMo; and
 - b. "Retirement system": a pension, annuity, retirement, or similar fund or system established by the State or a Political Entity thereof.
2. All services performed by individuals as employees of the Political Entity are included except:
 - a. Services performed by individuals hired to be relieved from unemployment. (This does not include many programs financed from Federal funds where the primary purpose is to give the employee work experience or training.)
 - b. Services performed in a hospital, home or other institution by a patient or inmate thereof as an employee of a state or local government employer;
 - c. Services performed by an employee on a temporary basis in case of fire, storm, snow, earthquake, flood or other similar emergency;
 - d. Transportation services covered under Section 210(k) of the Act;

- e. Services that would be excluded if performed for a private employer because the work is not defined as employment under Section 210(a) of the Act (e.g., non-resident aliens with F-1, J-1, M-1, and Q-1 visas).
 - f. Students enrolled and regularly attending classes at the school, college or university where they are working.
3. The Political Entity, upon approval of this plan and agreement by the State Agency, agrees that it shall impose upon each of its employees, as to services which are covered by this Plan and Agreement, a contribution with respect to wages, not exceeding the amount of the tax which would be imposed by Section 3101 and 3111 of the Internal Revenue Code if such services constituted employment within the meaning of such Code, and to deduct the amount of such contribution from wages as and when paid. It is further understood that the contributions so collected shall be paid in partial discharge of the liability of the Political Entity, but that failure to make such deduction shall not relieve the employee or the Political Entity from liability therefore.
4. The Political Entity shall pay said contributions to the Internal Revenue Service, with respect to wages in the amounts and at the rates specified in the agreement entered into between the State of Missouri and United States Social Security Administration, Commissioner, such amounts to be equal to the sum of the taxes which would be imposed by Sections 3101 and 3111 of the Internal Revenue Code, if the services covered by said agreement and by this plan and agreement constituted employment within the meaning of said Act. If the Political Entity fails to make any payments herein provided to be made at the time or times when due, each and every such delinquent payment shall bear interest and penalty at the rate charged by the Internal Revenue Service and/or the United States Social Security Administration from the due date until paid.
5. The Political Entity will fully comply with all rules and regulations which are now, or may hereafter be, prescribed by the State Agency under the terms of Section 105 and will keep such records and make such reports, in such form and containing such information as may be prescribed by the State Agency, and provide such methods of administration of this plan and agreement, all as may be required by the State Agency and by said rules and regulations and by all applicable State and federal laws and rules and regulations now or hereafter in effect. For the purpose of administering this plan and agreement the Village Clerk of the Political Entity shall be the official who shall make all required reports, keep all records, and be responsible for the administration of this plan and agreement on behalf of the Political Entity, and any and all notices and communications from the State Agency to the Political Entity with respect to said plan and agreement shall be addressed to the said official at 1393 Big Bend Road, Suite F, Twin Oaks, MO 63021.
6. The Political Entity may request that this plan and agreement be modified to include any coverage group to which this plan and agreement did not previously apply, or to include, in the case of any coverage group, services previously excluded from this plan and agreement, and any such requested modification shall become effective upon approval thereof by the State Agency and upon the modification of the agreement between the State of Missouri and the United States Social Security Administration, Commissioner, pursuant to the terms of such request.

7. The Political Entity may not terminate this plan and agreement, either in its entirety or with respect to any member of a joint coverage unit. (42U.S.C. 418(f) and 20C.F.R. §404.1217 or as thereafter amended.)

IN WITNESS WHEREOF, the Political Entity has caused two copies of this plan and agreement to be executed on its behalf by its officers duly authorized so to act, and has caused its corporate seal (if applicable) to be hereto affixed and attested, all on this _____ day of _____, 20____.

BY: ✓ _____
(Signed)

Kathy Runge, Village Clerk
Village of Twin Oaks

WITNESS:

✓ _____
(Signed)

✓ _____
(Name and Title)

To Be Completed by the Missouri State Social Security Administrator

The foregoing Plan and Agreement is approved and accepted.

Date _____, _____.

BY: _____
Stacy Neal, Director
Division of Accounting
Missouri Office of Administration
State Social Security Administrator

WITNESS:

Vandee DeVore, Deputy State Social Security Administrator
Missouri Office of Administration
Division of Accounting