

BEFORE THE BOARD OF COUNTY COMMISSIONERS
FOR TILLAMOOK COUNTY, OREGON

In the Matter of Amending the)
Retirement Plan for Certain) ORDER
Employees of Tillamook County,) #24- 073
Oregon)

This matter came before the Tillamook County Board of Commissioners on December 18, 2024 at the request of Shawn Blanchard, Treasurer. The Board of Commissioners, being fully apprised, finds as follows:

1. The Retirement Plan for Certain Employees of Tillamook County, Oregon was last restated January 20, 2016 effective generally as of July 1, 2015 (the "2015 Restatement"), and has since been amended (as amended, the "Retirement Plan").
2. Tillamook County has entered into an Oregon Public Service Retirement Plan Coverage Agreement (the "Coverage Agreement") with PERS, under which employees of Tillamook County whose employment or reemployment begins after December 31, 2024 (the "Freeze Date") will receive their retirement benefits under PERS and not under the Retirement Plan. Accordingly, the Board desires to amend the Retirement Plan as of the Freeze Date to provide that employees who begin employment or reemployment with Tillamook County after the Freeze Date do not receive retirement benefits under the Retirement Plan for services after the Freeze Date.
3. The Board also desires to amend the Retirement Plan to explicitly state the County's interpretations of the Plan with respect to Paid Leave Oregon and various other types of leave.
4. In light of House Bill 4045 of the 2024 regular legislative session, which provides that, for PERS/OPSRP purposes, Deputy District Attorneys are defined as police officers with respect to service on and after January 1, 2024, the Board desires to amend the Retirement Plan to provide that Deputy District Attorneys who were employed by Tillamook County in that position before January 1, 2025, and who remain so employed on and after January 1, 2025, will be treated as police officers under the Retirement Plan with respect to service they provide to Tillamook County in that position on and after January 1, 2024.
5. Finally, the Board desires to make other changes to the Retirement Plan as set forth herein.

NOW, THEREFORE, IT IS HEREBY ORDERED THAT that the 2015 Restatement of the Retirement Plan, as amended to date, is amended as follows:

6. A new paragraph is added to the preamble of the Retirement Plan immediately preceding the last paragraph before Article 1 to read as follows:

"The Plan is frozen on December 31, 2024 (the "Freeze Date"), and, to the extent provided in the Plan, individuals who begin employment or reemployment after that date will not become or again become Employees or Members."

7. Section 1.1.h. of the Retirement Plan is amended and replaced in its entirety to read as follows:

"h. **"Employee"** means any person employed by the Employer on a regular and full-time basis. **"Employee"** excludes any person who would be treated as a leased employee of the Employer under IRC Section 414(n). **"Employee"** also excludes any person who begins employment or reemployment after the Freeze Date (that is, after December 31, 2024). For purposes of determining whether a person is an Employee, (1) **"on a regular . . . basis"** excludes any person classified by the Employer's personnel policies as a temporary employee, including, for example, any person classified by the Employer's personnel policies as a temporary or on-call employee who works for the Employer on a permanent basis; (2) **"on a . . . full-time basis"** means at least 20 hours per week; and (3) **"hours"** means all hours determined under the following rules."

8. Section 1.1.h.ii. of the Retirement Plan is amended and replaced in its entirety to read as follows:

"ii. Each hour for which a person is paid, or entitled to payment, by the Employer on account of a period of time during which no duties are performed (but only while the employment relationship continues) due to vacation, holiday, illness, incapacity (including disability), paid FMLA or OFLA leave, Paid Leave Oregon payments paid by the Employer (but not paid by the State of Oregon under a State plan or a private insurance under a private insurance policy), or jury duty. For this purpose, a payment is deemed to be made by or due from the Employer only if the payment is made by or due from the Employer directly. Thus, for example, a payment made or due under a plan or an insurance policy maintained by the Employer for the purpose of complying with the Oregon Workers' Compensation Law (currently ORS chapter 656); under a State plan or private insurance policy to fulfill Paid Leave Oregon requirements pursuant to ORS 657B et seq ("Paid Leave Oregon"); or under a disability insurance policy, shall not be deemed to be made by or due from the Employer."

9. New Sections 1.1.h.vi., vii., viii. and ix. are added to the Retirement Plan to read as follows:

- “vi. A person who is absent from work for Paid Leave Oregon leave from the Employer while the Employer is subject to Paid Leave Oregon and who returns from Paid Leave Oregon leave, will be credited with the hours that would otherwise have been credited to the person but for such absence, or if such hours cannot be determined, eight hours per day of such absence.
- vii. A person who is absent from work for the Employer on approved unpaid leave of a type not addressed above, and who returns to work for the Employer by the earlier of the end of the approved leave period or 24 months, will be credited with the hours that would otherwise have been credited to the person but for such absence, or if such hours cannot be determined, eight hours per day.
- viii. If for any reason a person’s employment terminates during a leave of absence described in Sections 1.1.h.v., vi., or vii. (i.e., before a return to work), then the person will be considered to have ceased to be an Employee at the commencement of leave, except as may be otherwise required by applicable law.
- ix. For clarity, hours credited under Section 1.1.h. are used to determine whether a person is or remains an Employee, but those hours are not used to determine whether a person is “actively employed” for purposes of receiving contributions, or to determine a person’s “Years of Service” for purposes of vesting or calculating retirement benefits. Thus, a person can be attributed hours under Section 1.1.h. for purposes of remaining an Employee, without being considered actively employed and without those hours counting as Years of Service.”

10. Section 1.1.o. of the Retirement Plan is amended and replaced in its entirety to read as follows:

- “o. **“Monthly Earnings”** for a particular Plan Year means the Member’s basic monthly earnings (which are computed excluding bonuses, overtime pay, and special incentives, allowances, premium pay, or other special compensation) as of July 1 of that Plan Year, or the date Plan coverage commences if later, plus the special incentives, allowances, premium pay, or special compensation set forth on Schedule 1.1.o. (the “Monthly Earnings Schedule”) in effect on July 1 of that Plan Year, or the date Plan coverage commences, if later.

11. Schedule 1.1.o. attached hereto as Exhibit A is incorporated into and included as Schedule 1.1.o. of the Retirement Plan.

12. Section 1.1.v.i.(1) of the Retirement Plan is amended and replaced in its entirety to read as follows:

“(1) Periods of authorized leave of absence, i.e. periods described in Section 1.1.h.iv. (about periods for which compensation is received under the Oregon Workers’ Compensation Law for loss of wages resulting from a compensable injury), Section 1.1.h.v. (about unpaid FMLA leave and unpaid family leave), Section 1.1.h.vi. (about Paid Leave Oregon leave), or Section 1.1.h.vii. (about other approved leave);”

13. New Section 2.1.c. is added to the Retirement Plan to read as follows:

“c. Notwithstanding anything in Section 2.1.b. or any other provision of the Plan to the contrary, no individual who begins employment or reemployment on or after the Freeze Date (January 1, 2025), will be, become, or again become a Member.”


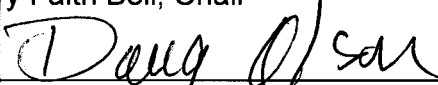
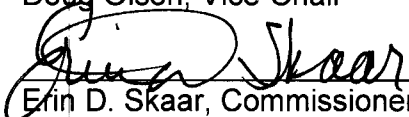
14. The following text is added to the end of Section 2.2. of the Retirement Plan:

“For clarity: (1) an individual will be considered to be “actively employed” on a day if they provide services to the Employer as an Employee on that day, or they are otherwise paid, or are entitled to be paid, wages for that day by the Employer under Section 1.1.h.ii. (and not paid by some third party, such as worker’s compensation or Paid Leave Oregon payments paid by the State or a private insurance plan); and (2) a Member who goes on and timely returns to work from an approved unpaid leave of absence under Sections 1.1.h.iv., v., vi., or vii.: (a) will be considered to be a Member upon returning to active employment (even if such return occurs on or after the Freeze Date); (b) will continue to participate in the Plan (and not PERS) upon such return; (c) will not be considered to have been actively employed during the leave period for purposes of receiving contributions under Section 3.2.a.; and (d) will not receive Years of Service credit under Section 1.1.v. for the leave period for all purposes under the Plan, including, without limitation, for purposes of calculating the normal benefit under Section 5.1.b.iii., determining the individual’s Normal or Early Retirement Dates under Sections 4.1. or 4.2., respectively, determining eligibility for benefits under Sections 4.5. and 5.5., and for any other purpose. A person is considered to have timely returned to work from an approved leave under the following circumstances: (i) if the approved leave had a specific end date or period that was less than 24 months, then the person timely returns to work if the person is actively employed (as defined above) with the Employer, on or before the first work day after the end of the specific leave end date or period; (ii) if the approved leave had no specific end date or period, or the specific end date or period was longer than 24 months, then the person timely returns to work if the person is actively employed (as defined above) with the Employer on or before the second anniversary of the date the leave began; and (ii) for leaves for service with the Armed Forces of the United States, Section 8.5. of the Plan and applicable military leave rules govern timely return from leave.”

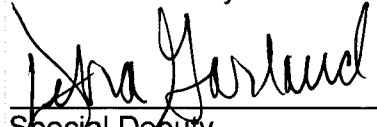
- 15. The following text is added to the end of Section 2.3. of the Retirement Plan:
 "Notwithstanding anything in this Section 2.3. to the contrary, as provided in Sections 1.1.h. and 2.1.c., no person who is rehired on or after the Freeze Date will be, become, or again become an Employee or a Member."
- 16. New Section 2.5. is added to the Retirement Plan to read as set forth in Exhibit B.

DATED THIS 18th day of December, 2024.

THE BOARD OF COMMISSIONERS
 FOR TILLAMOOK COUNTY, OREGON


	Aye	Nay	Abstain/Absent
 _____ Mary Faith Bell, Chair	X	_____	_____ / _____
 _____ Doug Olson, Vice-Chair	X	_____	_____ / _____
 _____ Erin D. Skaar, Commissioner	✓	_____	_____ / _____

ATTEST: Christy Nyseth,
 County Clerk

By: 

 Special Deputy

APPROVED AS TO FORM:



 William K. Sargent,
 County Counsel

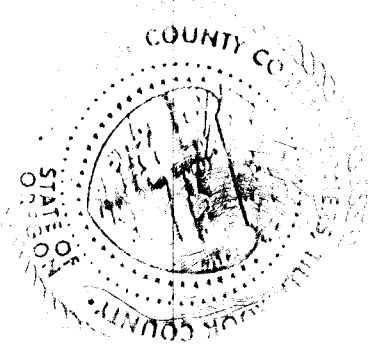


EXHIBIT A

Schedule 1.1.o.

Monthly Earnings Schedule

(Additions to basic monthly earnings under Section 1.1.o.)

An Employee's "Monthly Earnings" for a particular Plan Year means the Member's basic monthly earnings (computed as set forth in Section 1.1.o. of the Plan) plus the following special incentives, allowances, premium pay, or compensation in effect on July 1 of that Plan Year or the date Plan coverage commences, if later:

1. Teamsters Employees: For employees in the Tillamook County Sheriffs Teamsters Local 223 bargaining unit ("Teamsters Employees"), the following incentives and premium pay:
 - a. Spanish-English Language "Bi-lingual" pay (5% above the basic monthly earnings);
 - b. Deputy Sheriffs who possess an intermediate DPSST Certificate but not an advanced DPSST Certificate (4% above the basic monthly earnings), and Deputy Sheriffs who possess an advanced DPSST Certificate (7% above the basic monthly earnings) (for clarity, Deputy Sheriffs with an advanced DPSST Certificate cannot also get the 4% increase for having an intermediate DPSST Certificate);
 - c. Search and Rescue Lead Coordinator (5% above the basic monthly earnings);
 - d. Corporal assignment (5% above the basic monthly earnings);
 - e. Detective assignment (5% above the basic monthly earnings);
 - f. Longevity pay as follows based Years of Service as a Teamsters Employee as of July 1 of that Plan Year:
 - i. Employees with at least 12, but less than 15, Years of Service as a Teamsters Employee (2% above basic monthly earnings),
 - ii. Employees with at least 15, but less than 20, Years of Service as a Teamsters Employee (4% above basic monthly earnings), and
 - iii. Employees with at least 20 Years of Service as a Teamsters Employee (6% above basic monthly earnings).
2. AFSCME Employees: For employees in the Oregon AFSCME Local 2734 bargaining unit ("AFSCME Employees"), the following incentives and premium pay:
 - a. Spanish-English Language "Bi-lingual" pay (5% above the basic monthly earnings);
 - b. Longevity pay as follows based Years of Service as an AFSCME Employee as of July 1 of that Plan Year:
 - i. Employees with at least 10, but less than 15, Years of Service as an AFSCME Employee (2% above basic monthly earnings), and
 - ii. Employees with at least 15 Years of Service as an AFSCME Employee (4% above basic monthly earnings).

3. Non-represented Employees: For Employees not included in 1. or 2. above (“Non-represented Employees”), the following incentives and premium pay:
 - a. Deputy Sheriffs who possess an intermediate DPSST Certificate but not an advanced DPSST Certificate (4% above the basic monthly earnings), and Deputy Sheriffs who possess an advanced DPSST Certificate (7% above the basic monthly earnings) (for clarity, Deputy Sheriffs with an advanced DPSST Certificate cannot also get the 4% increase for having an intermediate DPSST Certificate).
4. For clarity:
 - a. Mid-year changes do not change Monthly Earnings for that Plan Year. Thus, for example, if a Teamsters Employee has an intermediate DPSST Certificate on July 1, 2025, and receives the advanced DPSST Certificate on December 1, 2025, the increase in Monthly Earnings for the advanced DPSST certificate would not go into effect until July 1, 2026.
 - b. The additional payments in 1., 2., and 3. above are not cumulative. For example, if an Employee’s basic monthly earnings are \$5,000 on July 1, 2024 and at all other relevant times, and if, as of July 1, 2024, the individual is receiving Bi-lingual pay of 5%, then the Employee will have Monthly Earnings of \$5,250 for the Plan Year beginning July 1, 2024. If that Employee begins receiving Longevity pay of 2% on July 1, 2025, the Longevity pay would be computed as 2% of \$5,000, not 2% of \$5,250.

EXHIBIT A

2.5. Deputy District Attorneys

- a. An "Eligible DDA Member" is any Member who: (i) was employed by the Employer as a Deputy District Attorney before January 1, 2025, and (ii) remains employed by the Employer as a Deputy District Attorney on or after January 1, 2025. An Eligible DDA Member shall be considered a police officer and a Uniformed Member with respect to service as a Deputy District Attorney on or after January 1, 2024, but not with respect to service as a Deputy District Attorney before January 1, 2024.
- b. General Rule. The benefits of an Eligible DDA Member shall be bifurcated as of January 1, 2024, with such Member's Plan benefits for employment as a Deputy District Attorney before January 1, 2024 ("Pre-2024 Benefits") determined as if the Member provided no services on or after January 1, 2024, and such Member's benefits for employment as a Deputy District Attorney on or after January 1, 2024 ("Post-2023 Benefits") determined as if the Member provided no services before January 1, 2024. Thus, for example, in calculating the Member's Pre-2024 Benefits, (i) the Member's "last 10 Years of Service" for purposes of calculating the Member's Final Average Monthly Earnings under Section 5.1.b.ii. will be based on the 10 Years of Service before January 1, 2024, and (ii) the Member's "Years of Service after July 1, 1973" under Section 5.1.b.iii. will equal the Member's Years of Service accrued before January 1, 2024. Similarly, in calculating the Member's Post-2023 Benefits, Sections 5.1.b.ii. and iii. will be determined based solely on Years of Service accrued after December 31, 2023. Eligible DDA Members will make separate benefit elections with respect to Pre-2024 Benefits and Post-2023 Benefits, and those separate benefits may start at different times and be paid in different forms.
- c. Exceptions. The following exceptions apply to the general rule above:
 - i. Service before January 1, 2024 counts toward satisfying the 6-month eligibility service requirement with respect to Post-2023 Benefits (so, for example, an Eligible DDA Member who had satisfied the 6-month eligibility requirement before January 1, 2024, will immediately start accruing Post-2023 Benefits on January 1, 2024).
 - ii. All Years of Service, whether accrued before or after January 1, 2024, count for satisfying or determining the following: (i) when the Member completes "5 Years of Service" for purposes of calculating the Member's Normal Retirement Date under Section 4.1., (ii) the Member's eligibility for early retirement under Section 4.2.a.; (iii) whether the Member has completed "10 Years of Service" under Section 4.4. (about Disability); (iv) whether the Member's employment terminates before completing "5 Years of Service" under Section 4.5.; (v) whether the Member has completed "5 Years of Service" under Section 4.8.c.; and (vi) whether the Member has

30 Years of Service for determining the early retirement reduction factor under Section 5.2.a. with respect to the Pre-2024 Benefits (for clarity, only Years of Service accrued on or after January 1, 2024 will count in determining whether the Member has 25 Years of Service for determining the early retirement reduction factor under Section 5.2.a. with respect to Post-2023 Benefits).

- iii. Eligible DDA Members may only designate their voluntary contributions as unit contributions beginning January 1, 2025.