

Agenda Item # 64

Distribution:  
County Board  
County Administrator  
Finance & Administrative Services  
Human Resources--Payroll  
Court Administration

STATE OF ILLINOIS )  
                                  ) SS  
COUNTY OF LAKE )

COUNTY BOARD, LAKE COUNTY, ILLINOIS

REGULAR JUNE, A.D., 2007 SESSION

JUNE 12, A.D., 2007

MADAM CHAIRMAN AND MEMBERS OF THE COUNTY BOARD:

Your Law and Judicial and Financial and Administrative Committees present herewith a Joint Resolution implementing an employer paid ("pick up") plan for employee contributions to the Judges Retirement System; and request its adoption.

Respectfully submitted,

Audrey Nuyon ✓      Aye    Nay  
Chairman

Janet [Signature] ✓      Aye    Nay  
Chairman

[Signature] \_\_\_\_\_  
Vice-Chairman

[Signature] ✓      Aye    Nay  
Vice-Chairman

Judy Martin ✓      \_\_\_\_\_  
[Signature] \_\_\_\_\_

[Signature] ✓      \_\_\_\_\_

[Signature] \_\_\_\_\_

Carol Calabrese ✓      \_\_\_\_\_

[Signature] ✓      \_\_\_\_\_

[Signature] ✓      \_\_\_\_\_

\_\_\_\_\_  
Law & Judicial Committee

[Signature] \_\_\_\_\_  
Financial & Administrative Committee

## RESOLUTION

WHEREAS, the Officers and Employees Salaries Act provides that in judicial circuits composed of a single county (single circuit), the County shall pay Circuit and Associate Judges of the Circuit Court of that county an additional annual salary of \$500.00, payable on order of the County Clerk (5 ILCS 290/3.2 and 290/3.3); and

WHEREAS, effective December 4, 2006, the 19<sup>th</sup> Judicial Circuit, situated in Lake County, Illinois, became a single circuit; and

WHEREAS, effective January 1, 2007, Lake County shall pay Judges of the 19<sup>th</sup> Judicial Circuit an additional annual salary of \$500.00; and

WHEREAS, § 18-133.1 of the Illinois Pension Code (40 ILCS 5/18-133.1) allows Employers to adopt an Employer paid ("pick up") plan for employee contributions to the Judges Retirement System; and

WHEREAS, § 414(h) of the Internal Revenue Code provides that employer paid ("picked-up") employee contributions are excluded in taxable gross income until distributed as a refund, annuity or death benefit; and

WHEREAS, a portion of the annual salary paid by Lake County to the Judges of the 19<sup>th</sup> Judicial Circuit shall be directed towards the Judges Retirement System; and

WHEREAS, it is desirable that the method of implementing the employer paid ("pick up") plan be clarified.

NOW THEREFORE BE IT RESOLVED by this Lake County Board that employee contributions to the Judges Retirement System shall be paid by the County Board, on order of the County Clerk, on behalf of Circuit and Associate Judges of the Nineteenth Judicial Circuit who are enrolled in the Judges Retirement System; and

BE IT FURTHER RESOLVED that the payment shall be made by reducing the amount of the gross earnings payable to the employees by the amount of the contributions and making payment of this amount directly to the Judges Retirement System; and

BE IT FURTHER RESOLVED that the payment of employee contributions provided shall be effective for all compensation paid to employees starting January 1, 2007 and forward; and

BE IT FURTHER RESOLVED that the County Clerk shall transmit a certified copy of this Resolution to the Judges Retirement System, PO Box 19255, Springfield, IL 62794-9255.

DATED, at Waukegan, Lake County, Illinois, on this 12th day of June, A.D., 2007.