



COHOCTAH TOWNSHIP BOARD MEETING

August 11, 2022 at 8:00 PM

Township Hall | Fowlerville, Michigan

The Township will provide necessary reasonable auxiliary aids and services to individuals with disabilities at the meeting upon 72 hour advance notice by contacting Barb Fear, Township Clerk, by email: bfearclerk@gmail.com, phone: (517) 618-7404, or mail: 3530 Gannon Rd, Howell, MI 48855.

AGENDA

CALL TO ORDER

AGENDA APPROVAL

CONSENT AGENDA

- [1.](#) Minutes 07-14-2022
- [2.](#) Treasurer's Report
- [3.](#) Expenditures

CALL TO THE PUBLIC

UNFINISHED BUSINESS

Road Commission

Howell Fire Authority

Hall

Cemetery

Parks and Recreation

- [4.](#) Updated Bid for All Purpose Courts

NEW BUSINESS

- [5.](#) Election Report
- [6.](#) Contributions to Employee Retirement

REPORTS - WRITTEN REPORTS SUBMITTED

Zoning Board of Appeals

Planning Commission

Violations and Complaints

CALL TO THE PUBLIC

NEXT REGULAR MEETING DATE - September 08, 2022

ADJOURN



COHOCTAH TOWNSHIP BOARD MEETING

July 14, 2022 at 8:00 PM

Township Hall | Fowlerville, Michigan

The Township will provide necessary reasonable auxiliary aids and services to individuals with disabilities at the meeting upon 72 hour advance notice by contacting Barb Fear, Township Clerk, by email: bfearclerk@gmail.com, phone: (517) 618-7404, or mail: 3530 Gannon Rd, Howell, MI 48855.

MINUTES

CALL TO ORDER

The meeting was called to order at 8:00PM with the Pledge of Allegiance.

PRESENT: Barb Fear, Phil Charette, Mark Fosdick, Tami Bock, Mark Torigian, ZA Fred Buckner, Park Manager Larry Flanary, Sexton Karen Thurner and 9 citizens.

AGENDA APPROVAL

Motion made by Charette, Seconded by Torigian to approve the agenda as presented. Voting Yea: Fear, Charette, Fosdick, Bock, Torigian, motion carried.

CONSENT AGENDA

Motion made by Bock, Seconded by Charette to approve the Consent Agenda as presented. Voting Yea: Fear, Charette, Fosdick, Bock, Torigian, motion carried.

1. Minutes 06-09-2022
2. Treasurer's Report
3. Expenditures

CALL TO THE PUBLIC

A citizen discussed a recent burial at the cemetery. The Board will look into the information presented and take necessary steps to rectify the situation.

UNFINISHED BUSINESS

Road Commission

Report given.

Howell Fire Authority

No report.

Hall

No report.

Cemetery

4. Cemetery Plot Buy Backs

Motion made by Torigian, Seconded by Charette to purchase back 6 lots at the current pricing. Voting Yea: Fear, Charette, Fosdick, Bock, Torigian, motion carried.

Parks and Recreation

Report given.

NEW BUSINESS

5. Park Security System

Motion made by Torigian, Seconded by Charette to adopt a Resolution to approve the Security Sytem for the Township Park with modifications to the Liability, immunity and mutuality language. Roll Call Voting Yea: Fear, Charette, Fosdick, Bock, Torigian, nay: none. Motion carried.

6. Planning Commission Appointments

Motion made by Fosdick, Seconded by Charette to appoint Mark Cican to a 3 year term ending August 2025. Voting Yea: Fear, Charette, Fosdick, Bock, Torigian, motion carried.

Motion made by Fosdick, Seconded by Charette to appoint Jessica Buttermore to a 3 year term ending August 2025. Voting Yea: Fear, Charette, Fosdick, Bock, Torigian, motion carried.

7. Quarterly Budget Review

No changes were made.

8. Board of Appeals Appointments

Motion made by Fosdick, Seconded by Charette to appoint Jason Huntley to the Zoning Board of Appeals for a 3 year term through August 2025. Voting Yea: Fear, Charette, Fosdick, Bock, Torigian, motion carried.

Motion made by Fosdick, Seconded by Bock to appoint Bryan Gill to the Zoning Board of Appeals for a 3 year term through August 2025. Voting Yea: Fear, Charette, Fosdick, Bock, Torigian, motion carried.

9. Civil Infraction Fines

Motion made by Torigian, Seconded by Charette to set the Civil Infractions fees at \$100/1st offense, \$250 2nd offense, \$500/ 3rd offense and subsequential violations. Voting Yea: Fear, Charette, Fosdick, Bock, Torigian, motion carried.

10. Fall Large Item Day

The Fall Large Item Day was set for Saturday October 8, 2022.

REPORTS - WRITTEN REPORTS SUBMITTED

Zoning Board of Appeals

No report.

Planning Commission

Report given.

Violations and Complaints

Report given.

CALL TO THE PUBLIC

None.

NEXT REGULAR MEETING DATE - August 11, 2022

ADJOURN

There being no further business, the meeting was adjourned at 9:19 PM

TAMI BOCK			
COHOCTAH TOWNSHIP TREASURER			
6153 BYRON ROAD			
HOWELL MI 48855			
517-546-2510			
			Jul 2022
RECEIPTS			
	PARADE DONATION	\$	100.00
	LAND USE	\$	100.00
	INTEREST	\$	15.12
	TRASH PICK UP	\$	45,123.00
	OTHER REVENUE	\$	230.00
	SOLID WASTE GRANT	\$	1,968.00
	CEMETERY	\$	2,381.20
	FRANCHISE FEES	\$	2,619.89
	REVENUE SHARING	\$	56,823.00
	RECEIPTS TOTAL	\$	109,360.21
	CASH ACCOUNT ENDING BALANCE	\$	770,164.74
	FLAGSTAR CD	\$	112,550.86
	PNC BANK CD	\$	115,005.73
	HUNTINGTON CD	\$	109,385.29
	GENERAL FUND BALANCE	\$	1,107,106.62
	TRUST AND AGENCY BALANCE	\$	7,050.00
	CAPITAL IMPROVEMENT FUND	\$	221,515.16
	ROAD FUND ENDING BALANCE	\$	54,512.98

EXPENDITURES - AUGUST 2022			
BERG ASSESSING		\$	3,125.00
AT&T		\$	280.16
SURF BROADBAND		\$	85.00
HIDDEN LAKE WIRELESS		\$	45.00
GRANGER		\$	17,021.76
COOPER & RIESTERER PLC		\$	594.00
CONSUMERS ENERGY		\$	443.04
LASHBROOK		\$	150.00
CYBERMIND		\$	59.85
THE GROUNDS CREW		\$	4,280.00
CIVICPLUS		\$	250.00
VERIZON		\$	235.73
ECONOPRINT		\$	523.75
LIV CTY TREASURER ASSOC		\$	10.00
LIV CTY PRESS AND ARGUS		\$	180.00
CHASE BANK		\$	2,742.15
TANYA ARQUETTE		\$	20.00
GREEN OAK TOWNSHIP		\$	20.00
HART INTERCIVIC		\$	804.00
FOWLerville SCHOOLS		\$	3,800.52
SPECTRUM PRINTERS		\$	292.37
T BOCK		\$	43.29
D BURDEN		\$	85.41
L FLANARY		\$	93.60
BFEAR		\$	211.62
SUB TOTAL		\$	35,396.25
T BOCK		\$	2,095.98
D BURDEN		\$	233.91
A HODGE		\$	140.96
F BUCKNER		\$	623.36
L FLANARY		\$	634.32
K THURNER		\$	212.40
C DAMON		\$	126.86
F HEIL		\$	166.23
M JOLLIFF		\$	1,030.89
M FOSDICK		\$	1,518.70
L BLOSTICA		\$	125.00
B FEAR		\$	1,582.36
K JOHNSON		\$	288.00
T LITZ		\$	596.54
C MAXFIELD		\$	331.00
M NARHI		\$	144.00
C WOLVERTON		\$	288.00
MERS		\$	347.04
W/H		\$	2,733.57
BENEPAY		\$	49.36
SUB TOTAL		\$	13,056.08
TOTAL GENERAL FND		\$	48,452.33
ROAD FUND		\$	4,241.78
TOTAL EXPENDITURES		\$	52,694.11



WATSON CONCRETE - CONST.

10750 Betterly Rd. • Howell, MI 48855
Basements • Driveways • Pole Barns • Any Flatwork
Residential • Commercial

INVOICE 5164
Estimate

(517) 861-9005 Gordon
(517) 404-4116 Steve

Licensed and Insured
#084614

Date

July 27 2022

Sold To:

Cohectah Township Hall
Tami Beck

Shipped To:

Township Park

CUST. ORD. NO.	DATE	SALESMAN	TERMS	F.O.B.	DATE SHIPPED	VIA

SQ. FT.	DESCRIPTION	UNIT PRICE	AMOUNT
(911)	6 sack fiber mesh - wire mesh -		
1512	28x54 concrete pad - sport court		
1512	28x54 - sport court		
(3024)	total sqft -	6.5	19,656.-
	SAND - fill sand 40yds	25	1000.00
2hr.	Grading grass removal	125/hr	
2hr.	slab prep. for concrete		
2hr.	final grade		750.-
			21,406.-
PAYMENT UPON RECEIPT			TOTAL DUE

Cohoctah Township

Livingston County, Michigan

Unofficial Results

Election Day

Primary Election, Tuesday, August 2, 2022

Registered Voters

876 of 2826 = 31.00%

Run Time 11:01 PM

8/2/2022

Precincts Reporting

1 of 1 = 100.00%

Run Date 08/02/2022

Page 2

Cohoctah Township, Precinct 1

876 of 2,826 registered voters = 31.00%

County Commissioner 1st District - Democratic Party - Vote for not more than 1

Choice	Party	Absentee Voting		Election Day Voting		Total	
Michelle L. Spisz		142	100.00%	51	100.00%	193	100.00%
	Cast Votes:	142	100.00%	51	100.00%	193	100.00%
	Undervotes:	17		3		20	
	Overvotes:	0		0		0	
	Invalid Votes:	6		1		7	

Governor - Republican Party - Vote for not more than 1

Choice	Party	Absentee Voting		Election Day Voting		Total	
Tudor M. Dixon		88	41.12%	155	39.24%	243	39.90%
Ryan D. Kelley		50	23.36%	83	21.01%	133	21.84%
Ralph Rebandt		7	3.27%	14	3.54%	21	3.45%
Kevin Rinke		42	19.63%	64	16.20%	106	17.41%
Garrett Soldano		27	12.62%	79	20.00%	106	17.41%
	Cast Votes:	214	100.00%	395	100.00%	609	100.00%
	Undervotes:	5		4		9	
	Overvotes:	0		0		0	
	Invalid Votes:	7		3		10	

Representative in Congress 7th District - Republican Party - Vote for not more than 1

Choice	Party	Absentee Voting		Election Day Voting		Total	
Tom Barrett		180	100.00%	331	100.00%	511	100.00%
	Cast Votes:	180	100.00%	331	100.00%	511	100.00%
	Undervotes:	43		68		111	
	Overvotes:	1		0		1	
	Invalid Votes:	9		2		11	

Cohoctah Township

Livingston County, Michigan

Unofficial Results

Election Day

Primary Election, Tuesday, August 2, 2022

Registered Voters

876 of 2826 = 31.00%

Run Time 11:01 PM

8/2/2022

Precincts Reporting

1 of 1 = 100.00%

Run Date 08/02/2022

Page 3

Cohoctah Township, Precinct 1

876 of 2,826 registered voters = 31.00%

State Senator 22nd District - Republican Party - Vote for not more than 1

Choice	Party	Absentee Voting		Election Day Voting		Total	
Mike Detmer		69	31.65%	198	52.11%	267	44.65%
Lana L. Theis		149	68.35%	182	47.89%	331	55.35%
Cast Votes:		218	100.00%	380	100.00%	598	100.00%
Undervotes:		13		25		38	
Overvotes:		0		0		0	
Invalid Votes:		8		3		11	

Representative in State Legislature 50th District - Republican Party - Vote for not more than 1

Choice	Party	Absentee Voting		Election Day Voting		Total	
Robert J. Bezotte		194	100.00%	349	100.00%	543	100.00%
Cast Votes:		194	100.00%	349	100.00%	543	100.00%
Undervotes:		35		57		92	
Overvotes:		0		0		0	
Invalid Votes:		10		3		13	

County Commissioner 1st District - Republican Party - Vote for not more than 1

Choice	Party	Absentee Voting		Election Day Voting		Total	
Douglas G. Helzerman		190	100.00%	329	100.00%	519	100.00%
Cast Votes:		190	100.00%	329	100.00%	519	100.00%
Undervotes:		40		74		114	
Overvotes:		0		0		0	
Invalid Votes:		10		1		11	

Cohoctah Township Renewal of Road Millage - Nonpartisan

Choice	Party	Absentee Voting		Election Day Voting		Total	
Yes		309	77.44%	316	70.85%	625	73.96%
No		90	22.56%	130	29.15%	220	26.04%
Cast Votes:		399	100.00%	446	100.00%	845	100.00%
Undervotes:		9		20		29	
Overvotes:		0		2		2	

Cohoctah Township

Livingston County, Michigan

Unofficial Results
 Registered Voters
 876 of 2826 = 31.00%
 Precincts Reporting
 1 of 1 = 100.00%

Election Day

Primary Election, Tuesday, August 2, 2022

Run Time 11:01 PM
 Run Date 08/02/2022

8/2/2022

Page 4

Cohoctah Township, Precinct 1

876 of 2,826 registered voters = 31.00%

Howell Area Fire Authority Millage Proposal - Nonpartisan

Choice	Party	Absentee Voting		Election Day Voting		Total	
Yes		263	66.41%	314	70.88%	577	68.77%
No		133	33.59%	129	29.12%	262	31.23%
Cast Votes:		396	100.00%	443	100.00%	839	100.00%
Undervotes:		12		25		37	
Overvotes:		0		0		0	

Delegate to County Convention - Democratic Party - Vote for not more than 2

Choice	Party	Absentee Voting		Election Day Voting		Total	
Mary Anne Stankov		140	100.00%	51	100.00%	191	100.00%
Cast Votes:		140	100.00%	51	100.00%	191	100.00%
Undervotes:		178		58		236	
Overvotes:		0		0		0	
Invalid Votes:		8		1		9	

Delegate to County Convention - Republican Party - Vote for not more than 9

Choice	Party	Absentee Voting		Election Day Voting		Total	
Tamara D. Carlone		69	7.64%	96	7.23%	165	7.40%
Phillip Charette		79	8.75%	118	8.89%	197	8.83%
Deborah A. Day		81	8.97%	116	8.74%	197	8.83%
Mark Fosdick		137	15.17%	193	14.54%	330	14.80%
Bonney Furman		76	8.42%	85	6.41%	161	7.22%
Jason Conrad Huntley		74	8.19%	104	7.84%	178	7.98%
J. Kevin Logan		58	6.42%	107	8.06%	165	7.40%
Paul McClorey		73	8.08%	86	6.48%	159	7.13%
Mike Murphy		115	12.74%	211	15.90%	326	14.62%
Penny Murphy		72	7.97%	112	8.44%	184	8.25%
Steven Priestley		69	7.64%	99	7.46%	168	7.53%
Cast Votes:		903	100.00%	1,327	100.00%	2,230	100.00%
Undervotes:		1,161		2,324		3,485	
Overvotes:		1		0		1	
Invalid Votes:		6		2		8	

VOTER TURNOUT BY GENDER AGE
 08/02/2022 - STATE PRIMARY
 COHOCTAH TOWNSHIP (16920)

	All	18-21	22-30	31-40	41-50	51-59	60+	
WARD PRECINCT : 00001								
Males	1444	167	184	196	206	269	514	146
Females	1371	69	145	195	194	280	488	155
No Gender	4	0	2	0	0	0	2	0
All	2819	144	331	391	400	549	1004	301
		Percent	Percent	Percent	Percent	Percent	Percent	Percent
		11.57%	1.33%	0.00%	2.04%	0.97%	5.20%	28.40%
		14.22%	4.35%	2.07%	2.56%	3.61%	7.86%	31.76%
		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
		12.84%	2.78%	0.91%	2.30%	2.25%	6.56%	29.98%

	All	18-21	22-30	31-40	41-50	51-59	60+	
GRAND TOTALS:								
Males	1444	167	184	196	206	269	514	146
Females	1371	69	145	195	194	280	488	155
No Gender	4	0	2	0	0	0	2	0
All	2819	144	331	391	400	549	1004	301
		Percent	Percent	Percent	Percent	Percent	Percent	Percent
		11.57%	1.33%	0.00%	2.04%	0.97%	5.20%	28.40%
		14.22%	4.35%	2.07%	2.56%	3.61%	7.86%	31.76%
		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
		12.84%	2.78%	0.91%	2.30%	2.25%	6.56%	29.98%

Contribution Addendum for MERS Defined Contribution (and DC portion of Hybrid)



1134 Municipal Way Lansing, MI 48917 | 800.767.2308 | Fax 517.703.9711

www.mersofmich.com

This is an Addendum to the Adoption Agreement completed by Cohoctah Township
Name of Participating Employer
for Elected Officials and Deputies of _____
Employee Group Division Code

The Addendum modifies the MERS Defined Contribution Adoption Agreement. Please complete this addendum for each contribution structure associated with the covered employee group.

Required **Employee Contribution** structure to DC (subject to Internal Revenue Code 415(c) limitations)

Select one:

Employees are required to contribute per payroll period:

Percentage ____% **OR** flat dollar amount \$_____

Employees are required to contribute within the following range for each payroll:

Percentage range from ____% to ____% **OR** dollar amount range \$_____ to \$_____

If a range of contributions has been elected, the Employer designates ____% as the default contribution percentage, OR a default dollar contribution of \$_____.

This default will apply only where the eligible employee fails to make a valid election of a mandatory participant contribution prior to first payroll reporting after the participant has satisfied eligibility. Where no default is selected by the Employer, the lowest of the specified rates offered by the employer will apply.

Direct Required Employee Contributions: Pre-tax After-tax

The Participating Employer will make matching contributions into the Defined Contribution Plan based on (CHECK ALL THAT APPLY):

- Each Employee's election to defer salary under the MERS 457 program (or any other qualified plan outside of MERS).
 - Each Employee's one-time election of required employee contributions for MERS Defined Contribution.
-

Contribution Addendum for MERS Defined Contribution (and DC portion of Hybrid)



1134 Municipal Way Lansing, MI 48917 | 800.767.2308 | Fax 517.703.9711

www.mersofmich.com

The Participating Employer elects to make contributions as follows (check and complete Matching, Non-Matching, or both as applicable):

Matching Contributions

The Employer elects the following matching contribution formula:

Percentage: For each payroll period in which Employee contributions described above are made, the Participating Employer will contribute ____% of the Employee contribution amount.

For example, if an Employer elects a 50% match, then for every \$10 the participant defers to the Program, the Employer will contribute \$5 to the Program.

Flat Dollar: For each payroll period in which Employee contributions described above are made, the Participating Employer will contribute no more than \$_____ per payroll period.

Employer Cap: The Employer elects to establish a cap on its matching contributions, so that the match amount cannot exceed a certain amount. The Employer elects the following cap on its matching contribution:

Flat Dollar Cap: In no event will matching contributions made on behalf of a participant exceed a flat dollar amount equal to \$_____ per _____.

Cap Equal to Percentage of Total Compensation: In no event will matching contributions made on behalf of a participant exceed ____% of the participant's IRS Section 401(a)(17) includable compensation as defined by the Employers' Adoption Agreement (cannot exceed 100% of participant's income).

Non-Matching Contributions

The Employer hereby elects to make contributions to the participants' accounts without regard to a participant's contribution amount (check one):

Annual: A one-time annual contribution of \$_____ or ____% of compensation per participant.

Pay Period: \$ _____ or 10.0 % of compensation per participant for each payroll period.

Resolution Adopting the MERS Defined Contribution Plan



1134 Municipal Way Lansing, MI 48917 | 800.767.MERS (6377) | Fax 517.703.9711

www.mersofmich.com

This Resolution is entered into under the provisions of 1996 PA 220 and the Municipal Employees' Retirement System of Michigan ("MERS") Plan Document, as each may be amended.

WHEREAS, the participating entity desires to adopt the MERS Defined Contribution Plan for its designated employees;

WHEREAS, the participating entity has furnished MERS with required data regarding each eligible employee and retiree;

WHEREAS, as a condition of MERS membership, and pursuant to the MERS Retirement Board's power as plan administrator and trustee under Plan Document Section 71 and MCL 38.1536, as each may be amended, it is appropriate and necessary to enter into a binding agreement providing for the administration of the Defined Contribution Plan, the reporting of wages, and the payment of the required contributions of a participating entity and withholding of employee contributions; now, therefore,

IT IS HEREBY RESOLVED:

On behalf of the participating entity, the governing body of Cohoctah Township adopts the MERS Defined Contribution Plan in accordance with Plan Section 4 for its eligible employees as described in the MERS Defined Contribution Adoption Agreement, subject to the MERS Plan Document and as authorized by 1996 PA 220, as both may be amended;

I hereby certify that the above is a true copy of the Defined Contribution Resolution adopted at the official meeting held by the governing body of this municipality:

Dated: August 11th, 2022. _____
(Signature of Authorized Official)

Printed name: Barb Fear
(Authorized Official - printed)

This Resolution shall have no legal effect under the MERS Plan Document until a certified copy of this adopting Resolution is filed with MERS, MERS determines that all necessary requirements under the Plan Document, the Adoption Agreement, and this Resolution have been met, and MERS certifies the Resolution below.

Received and Approved by the Municipal Employees' Retirement System of Michigan:

Dated: _____, 2022. _____
(Signature of Authorized MERS Representative)

MERS Defined Contribution Plan Adoption Agreement



1134 Municipal Way Lansing, MI 48917 | 800.767.MERS (6377) | Fax 517.703.9711

www.mersofmich.com

The Employer, a participating municipality or court within the state of Michigan that has adopted MERS coverage, hereby establishes the following Defined Contribution Plan provided by MERS of Michigan, as authorized by 1996 PA 220 in accordance with the MERS Plan Document.

I. Employer Name Cohoctah Township **Municipality #:** 4723

Division name Elected Officials and Deputies

Note: This division should reflect how you currently define employees who are eligible to participate, for example, All full-time Employees, New hires after 1/1/2019, etc.

II. Effective Date

Check one:

A. If this is the **initial** Adoption Agreement for this group, the effective date shall be the first day of September, 2022.

This municipality or division is new to MERS, so vesting credit prior to the **initial** MERS effective date by each eligible employee shall be credited as follows (choose one):

Vesting credit from date of hire No vesting credit

This division is for new hires, rehires, and transfers of current Defined Benefit* division # _____ and/or current Hybrid division # _____

Closing this division will change future invoices to a flat dollar amount instead of a percentage of payroll, as provided in your most recent annual actuarial valuation. (The amount may be adjusted for any benefit modifications that may have taken place since then.)

Current active (defined benefit or hybrid) employees (select one of the following and see [Plan Document, Section 64](#) for more information):

Will have a one-time opportunity to convert the value of their current defined benefit from the existing defined benefit or hybrid plan into the new Defined Contribution Plan as a lump sum, or continue accruing service in the Defined Benefit. (Complete *MERS Defined Contribution Conversion Addendum*.)

Will have a one-time opportunity to cease service accrual in the current plan and transfer to the new Defined Contribution plan for future service accrual, or continue accruing service in the Defined Benefit. The deadline for employees to make their election is: ___/___/____

Will be required to cease service accrual in Defined Benefit and will transfer to Defined Contribution for future service accrual.

** By completing the section above, the Employer acknowledges receiving Projection Study results and understands the municipality's obligation to continue funding the liability associated with the closed Defined Benefit division.*

B. If this is an **amendment** of an existing Adoption Agreement (existing division number _____), the effective date shall be the first day of _____, 20____.

Note: You only need to mark **changes** to your plan throughout the remainder of this Agreement.

MERS Defined Contribution Plan Adoption Agreement

- C. If this is to **separate employees** from an existing *Defined Contribution* division (existing division number(s) _____) into a new division, the effective date shall be the first day of _____, 20____.
- D. If this is to **merge division(s)** _____ into division(s) _____, the effective date shall be the first of _____, 20____.
- E. If this is an amendment to close *Defined Benefit* division(s) # _____ or Hybrid division(s) _____ with new hires, rehires, and transfers going into existing *Defined Contribution* division # _____, the effective date shall be _____ (month/year).

Note: Closing this Defined Benefit or Hybrid division(s) will change future invoices to a flat dollar amount instead of a percentage of payroll, as provided in your most recent annual actuarial valuation.

(The amount may be adjusted for any benefit modifications that may have taken place since then).

III. Plan Eligibility

Only those employees eligible for MERS membership may participate in the MERS Defined Contribution Plan. If an employee classification is **included** in the plan, then employees that meet this definition are required to participate in the plan and earn time toward vesting. All eligible employees must be reported to MERS and earn time toward vesting. Some excluded classifications require additional information below. Please describe the specific classifications that are eligible for MERS within this division:

Supervisor, Treasurer, Clerk, Board Trustees, Deputy Treasurer, Deputy Clerk

(For example: e.g., Full-time employees, Clerical staff, Union Employees participating in XXXX union)

This Division includes **public safety employees**: Yes No

To further define eligibility (select all that apply):

Employee Classification	Included	Excluded	Not Employed
Temporary Employees: Those who will work for the municipality fewer than _____ months in total	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Part-Time Employees: Those who regularly work fewer than _____ per _____	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Seasonal Employees: Those who are employed for tasks that occur at specific times of the year	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Voter-Elected Officials	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Appointed Officials: An official appointed to a voter-elected office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Contract Employees	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other: Deputy Treasurer and Deputy Clerk	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Other 2: _____	<input type="checkbox"/>	<input type="checkbox"/>	

MERS Defined Contribution Plan Adoption Agreement

Probationary Periods (select one):

- Contributions will begin after the probationary period has been satisfied. Probationary periods are allowed in one-month increments, no longer than 12 months. During this probationary period, contributions will not be reported and service toward vesting will begin when probationary period has ended.

The probationary period will be _____ month(s).

Comments:

- Contributions will begin with the employee's date of hire (no Probationary Period). Effective with the date of hire, wages and any associated contributions must be submitted to MERS.

IV. Provisions

1. Leaves of Absence

Regardless of whether an employee is earning a wage while on the following types of leave:

- Third-party wages are not used in determining contributions for periods of leave.
- Vesting under elapsed time continues to accrue even if wages are not earned and contributions are zero.

Note: Employers who determine vesting based on an "hours-reported" method, should report actual worked hours for the month where there was a leave.

Types of leave include:

- Short Term and Long Term Disability
- Workers Compensation
- Unpaid Family Medical Leave Act (FMLA)

Leaves of absence due to military service are governed by the federal *Uniformed Services Employment and Reemployment Rights Act of 1994 (USERRA)*, IRC 414(u), effective January 1, 2007, IRC 401(a)(37). Military reporting requires historical wage and contribution reporting for Defined Contribution as applicable.

2. Definition of Compensation

The Definition of Compensation selected must be used when determining both employer and employee contributions. Employers may include wage information along with employee and employer contributions when submitting wage/contribution reports to MERS.

Select your Definition of Compensation:

- Base Wages Box 1 Wages of W-2 Gross Wages
- Custom Definition

Click here to view details of Base, Box 1, and Gross Wages

(To customize your definition, please complete the [Custom Definition of Compensation Addendum](#).)

MERS Defined Contribution Plan Adoption Agreement

3. Forfeiture

A forfeiture occurs when a participant separates from employment prior to meeting the associated elapsed time (or hours reported) to receive vesting. The percentage of his/her employer contribution account balance that has not vested as of the date of termination will forfeit after 12 consecutive months following the termination date reported by the employer, or earlier, if the System distributes the participant's vested portion. MERS will utilize any available forfeiture balance as an automatic funding source applied to reported employer contributions at the time of reporting.

4. Vesting

Vesting will be credited using (check one):

- Elapsed time method – Employees will be credited with one vesting year for each 12 months of continuous employment from the date of hire.
- Hours reported method – Employees will be credited with one vesting year for each calendar year in which _____ hours are worked

Vesting schedule will be (check one):

- Immediate
- Cliff vesting (fully vested after a specified number of years, not to exceed 10 years) will be 4 years.
- Graded Vesting (the % of vesting acquired after employment for the designated number of years, not to exceed 10 years)

% Vested	Years of Service

In the event of disability or death, an employee's (or his/her beneficiary's) entire employer contribution account shall be 100% vested, to the extent that the balance of such account has not previously been forfeited.

Normal Retirement Age (presumed to be age 60 unless otherwise specified) _____

If an employee is still employed with the municipality at the age specified here, their entire employer contribution balance will become 100% vested regardless of years of service.

MERS Defined Contribution Plan Adoption Agreement

5. Contributions

a. **Contributions will be submitted** (check one):

Contributions will be remitted according to Employer's "Payroll Period" which represents the actual period amounts are withheld from participant paychecks, or within the month during which amounts are withheld.

- Weekly Semi-Monthly (twice each month)
 Bi-Weekly (every other week) Monthly

b. **Employer Contributions**

Required Employee Contributions and Employer Contributions are outlined using associated [Contribution Addendum for MERS Defined Contribution \(MD-073\)](#).

c. Post-tax voluntary employee contributions are allowable into a Defined Contribution account subject to Section 415(c) limitations of the Internal Revenue Code.

6. **Loans:** shall be permitted shall not be permitted

If Loans are elected, please refer to the [Defined Contribution & 457 Loan Addendum](#).

7. **Rollovers** from qualified plans are permitted and the plan will account separately for pre-tax and post-tax contributions and earnings thereon.

V. Appointing MERS as the Plan Administrator

The Employer hereby agrees to the provisions of this *MERS Defined Contribution Plan Adoption Agreement* and appoints MERS as the Plan Administrator pursuant to the terms and conditions of the Plan. The Employer also agrees that in the event of any conflict between the MERS Plan Document and the MERS Defined Contribution Plan Adoption Agreement, the provisions of the Plan Document control.

VI. Modification of the terms of the Adoption Agreement

If the Employer desires to amend any of its elections contained in this Adoption Agreement, including attachments, the Governing Body or Chief Judge, by resolution or official action accepted by MERS, must adopt a new Adoption Agreement. The amendment of this Agreement is not effective until approved by MERS.

MERS Defined Contribution Plan Adoption Agreement

VII. Enforcement

1. The Employer acknowledges that the Michigan Constitution of 1963, Article 9, Section 24, provides that accrued financial benefits arising under a public Employer's retirement plan are a contractual obligation of the Employer that may not be diminished or impaired.
2. The Employer agrees that, pursuant to the Michigan Constitution, its obligations to pay required contributions are contractual obligations to its employees and to MERS and may be enforced in a court of competent jurisdiction;
3. The Employer acknowledges that employee contributions (if any) and employer contributions must be submitted in accordance with the *MERS Reporting and Contribution Enforcement Policy*, the terms of which are incorporated herein by reference;
4. The Employer acknowledges that late or missed contributions will be required to be made up, including any applicable gains, pursuant to the Internal Revenue Code;
5. Should the Employer fail to make its required contribution(s) when due, MERS may implement any applicable interest charges and penalties pursuant to the *MERS Reporting and Contribution Enforcement Policy* and Plan Document Section 79, and take any appropriate legal action, including but not limited to filing a lawsuit and reporting the entity to the Treasurer of the State of Michigan in accordance with MCL 141.1544(d), Section 44 of PA 436 of 2012, as may be amended.
6. It is expressly agreed and understood as an integral and non-severable part of this Agreement that Section 43 of the Plan Document shall not apply to this Agreement and its administration or interpretation. In the event any alteration of the terms or conditions of this Agreement is made or occurs, under Section 43 or other plan provision or law, MERS and the Retirement Board, as sole trustee and fiduciary of the MERS plan and its trust reserves, and whose authority is non-delegable, shall have no obligation or duty to administer (or to have administered) the MERS Defined Contribution Plan, to authorize the transfer of any defined benefit assets to the MERS Defined Contribution Plan, or to continue administration by MERS or any third-party administrator of the MERS Defined Contribution Plan.

VIII. Execution

Authorized Designee of Governing Body of Municipality or Chief Judge of Court

The foregoing Adoption Agreement is hereby approved by Cohoctah Township on
the 11th day of August, 2022.
(Name of Approving Employer)

Authorized signature: _____

Title: Clerk

Received and Approved by the Municipal Employees' Retirement System of Michigan

Dated: _____, 2022 Signature: _____
(Authorized MERS Signatory)