

RESOLUTION NO. 130-11

A RESOLUTION OF THE WEST MIFFLIN SANITARY SEWER MUNICIPAL AUTHORITY RELATIVE TO THE ESTABLISHMENT AND MAINTENANCE OF EMPLOYEES' PENSION, ANNUITY, INSURANCE AND BENEFIT FUND OR FUNDS, TO AMMEND CERTAIN PROVISIONS OF THE PENSION PLAN OR PROGRAM APPLICABLE TO THE EMPLOYEES OF SAID AUTHORITY.

WHEREAS, the West Mifflin Sanitary Sewer Municipal Authority ("the Authority") has previously enacted a Resolution (Resolution No. 15-97) establishing the West Mifflin Sanitary Sewer Municipal Authority Employees' Pension Plan ("the Plan"); and

WHEREAS, the Authority has reserved the right to amend the Plan pursuant to Section 11.01 of the above-referenced Resolution; and

WHEREAS, the Authority now desires the Plan to be further amended to revise the spouse benefit in the event of death of an employee otherwise eligible for early retirement or normal retirement,

NOW, THEREFORE, BE IT RESOLVED AND ADOPTED by the Board of Directors of the Authority and it is **HEREBY RESOLVED AND ADOPTED** by the Authority that, the retirement plan be amended in the following manner effective immediately:

Section 1. Article 8.03 be revised to state in its entirety:

Death After Eligibility for Retirement – A benefit shall be payable to the Beneficiary of a Participant who shall die after the payment of monthly retirement benefits has commenced only to the extent and in the manner consistent with the provisions of the form of payment of benefits selected by the Participant pursuant to the provisions of Article V.

A benefit shall be payable to the spouse of a Participant who shall die after either attaining Normal Retirement Age or Early Retirement Age but before payment of benefits has commenced in an amount that would have been payable if the Participant had retired electing an immediate joint and 100% survivor annuity and died on the day after he had retired.

A benefit shall be payable to the Beneficiary (if other than the spouse) of a Participant who shall die after either attaining Normal Retirement Age or Early Retirement Age to immediately commence the payment of monthly retirement

benefits but before payment of benefits has commenced in an amount equal to the Accrued Benefit of the Participant (including any applicable reductions for early commencement) and payable for one hundred twenty (120) months.

RESOLVED AND ADOPTED, this 24th day of March, 2011.

ATTEST:

**WEST MIFFLIN SANITARY SEWER
MUNICIPAL AUTHORITY**

Secretary

BY: _____
Chairman