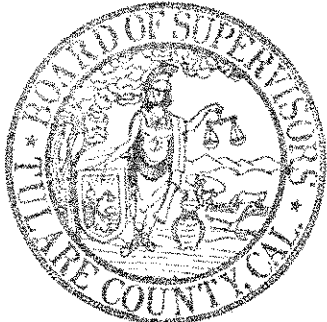


**BEFORE THE BOARD OF SUPERVISORS  
COUNTY OF TULARE, STATE OF CALIFORNIA**

IN THE MATTER OF APPROVE DEFINED )  
AMENDMENTS TO 2009 GREAT-WEST ) Resolution No. 2017-0006  
PLAN AND AGREEMENT NO. 25245 WITH ) Agreement No. 27942 & 25245-D  
GREAT-WEST LIFE & ANNUITY )

UPON MOTION OF SUPERVISOR ENNIS, SECONDED BY SUPERVISOR SHUKLIAN, THE FOLLOWING WAS ADOPTED BY THE BOARD OF SUPERVISORS, AT AN OFFICIAL MEETING HELD JANUARY 10, 2017, BY THE FOLLOWING VOTE:

AYES: SUPERVISORS CROCKER, VANDER POEL, SHUKLIAN, WORTHLEY AND ENNIS  
NOES: NONE  
ABSTAIN: NONE  
ABSENT: NONE



ATTEST: MICHAEL C. SPATA  
COUNTY ADMINISTRATIVE OFFICER/  
CLERK, BOARD OF SUPERVISORS

BY: *Quinn A. Ybarra*  
Deputy Clerk

1. Approved Amendment to the 2009 Great-West 457 Plan Document, Agreement to allow distribution of small account balances.
2. Approved Amendment No. 4 to Service Agreement 25245 with Great-West Life & Annuity to revise language of the performance of de minimis distributions for Plan Participants to be rolled over into a Millennium Trust IRA without Participant consent for 3121 Plan.
3. Authorized the Chairman of the Board of Supervisors to sign the Amendment to the 2009 Great-West 457 Plan Document.
4. Authorized the Chairman of the Board of Supervisors to sign Amendment No 4. to Service Agreement 25245 with Great-West Life & Annuity.

Auditor  
Co. Counsel

DAY  
1/11/17

**Great-West Life & Annuity Insurance Company**

**AMENDMENT NO. 4  
TO  
AGREEMENT FOR RECORDKEEPING AND COMMUNICATION SERVICES  
TULARE COUNTY**

**§457(b) Deferred Compensation Plan**

**Group No. 88038-01**

**and**

**§3121 Plan**

**Group No. 88038-02**

**and**

**§401(a) Profit Sharing Plan**

**Group No. 88038-03**

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**THIS AMENDMENT No. 4 TO AGREEMENT NO. 25245** is entered into by and between Great-West Life & Annuity Insurance Company (“Great-West”), and/or any successor, assign or affiliate, and the **County of Tulare** (“Plan Sponsor”) with respect to the services to be provided by Great-West to the 457(b) Deferred Compensation Plan (“457(b) Plan”) group nos. 88038-01 and 88038-02, and the 401(a) Profit-Sharing Plan (“401(a) Plan”) group no. 88038-03 (collectively, hereafter referred to as the “Plans” or “Plan”).

The parties previously entered into Tulare County Agreement No. 25245, effective December 28, 2011, whereby Great-West provides certain recordkeeping and communication services for the Plan Sponsor with respect to the Plan; and

The parties also previously entered into Amendment No. 1 to Agreement (Tulare County Agreement No. 25245-A), effective February 14, 2012; and

The parties also previously entered into Amendment No. 2 to Agreement (Tulare County Agreement No. 25245-B), effective July 30, 2013; and

The parties also previously entered into Amendment No. 3 to Agreement (Tulare County Agreement No. 25245-C), effective January 12, 2016; and

Great-West and the Plan Sponsor have agreed that it would be beneficial to amend the Agreement to modify the certain distribution provisions with respect to the Plan under group no. 88038-02;

NOW THEREFORE, in consideration of the covenants and conditions herein contained, and other good and valuable consideration as herein provided, the parties agree to amend the Agreement as follows:

**ACCORDINGLY, IT IS AGREED:**

1. The following paragraph entitled For 3121 Plan (group no. 88038-02 only) - under Section I.T. De Minimis Distributions for Governmental 457(b) Plans shall hereby be deleted in its entirety and replaced with the following paragraph:

**“For the 3121 Plan (group no. 88038-02 only) –**


The parties agree that Great- West will perform de minimis distributions for Plan Participants to be rolled over into a Millennium Trust IRA without Participant consent. The distributions will be performed on Participant accounts that are forced out of the Plan with respect to the following:

- i) Participant has a balance below \$5,000 in the part-time plan;
  - ii) Participant has not made a contribution to their account for a 24-month period or longer;
  - iii) Participant is not a full-time or part-time employee of the County or the Superior Courts; and
  - iv) De Minimis distributions will be performed semi-annually on January 1<sup>st</sup> and July 1<sup>st</sup>.”
2. In all other respects the Agreement shall remain in full force and effect.
  3. This Amendment No. 4 will take effect upon the date executed by both the Plan Sponsor and Great-West (the “Effective Date”).

*[signature page follows]*

THE PARTIES, having read and considered the above provisions, indicate their agreement by their authorized signatures below.

COUNTY OF TULARE

BY  Date: 1/10/17

Name: PETE VANDER POEL (print name)  
Chairman, Board of Supervisors  
"Plan Sponsor"

ATTEST: \_\_\_\_\_

**Michael C. Spata**  
Administrative Officer/Clerk of the  
Board of Supervisors of the County of Tulare

By   
Deputy Clerk




GREAT-WEST LIFE & ANNUITY INSURANCE COMPANY

BY  Date: 1.3.2017  
Brent Neese

TITLE: Senior Vice President, Government Markets  
"Great-West"

Approved as to Form:  
County Counsel

By  Date 1-24-17  
Jennifer M. Fiore  
Chief Deputy County Counsel

AMENDMENT TO

GREAT-WEST MODEL 457(b) PLAN DOCUMENT FOR GOVERNMENTAL EMPLOYERS

Pursuant to Section 11.02 of the Great-West Retirement Services® Section 457(b) Eligible Deferred Compensation 2009 Plan Document for Governmental Employers adopted by the County of Tulare, effective September 14, 2010, the following amendments are made to the Plan and as effective 1/10/17.

Paragraph F, Subsection 2 of the Plan's Adoption Agreement is amended to read as follows:

**F. DISTRIBUTION OF SMALL ACCOUNT BALANCES**

1.  Regarding the Participants for whom the Plan is a FICA replacement plan and who have not made contributions to the Plan for two years, the Administrator SHALL direct the Trustee to distribute account balances of \$1,000 or less meeting the requirements of Section 5.03(b) of the Plan without Participant consent.
2.  Regarding the Participants for whom the Plan is a FICA replacement plan and who have not made contributions to the Plan for two years, the Administrator SHALL direct the Trustee to distribute account balances in excess of \$1,000 but not exceeding \$5,000 meeting the requirements of Section 5.03(b) of the Plan without Participant consent.
3.  Regarding the Participants for whom the Plan is not a FICA replacement plan, the Administrator SHALL NOT direct the Trustee to distribute any account balances without Participant consent.

Executed this 10th day of January, 2016<sup>7</sup>.

By:   
CHAIRMAN, BOARD OF SUPERVISORS  
Its: \_\_\_\_\_