



## COUNTY COUNCIL OF TALBOT COUNTY

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KEASHA N. HAYTHE  
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### **ADMINISTRATIVE RESOLUTION PICK UP RESOLUTION FOR THE MARYLAND STATE RETIREMENT AND PENSION SYSTEM OF TALBOT COUNTY, MARYLAND**

**WHEREAS**, the County Council of Talbot County, Maryland (the "County Council") met at a duly called and authorized meeting on the date set forth below, such meeting being duly called pursuant to a notice stating the time, place, and purpose of the meeting received by all Councilmembers, and the following resolutions were made, seconded, and adopted by those present at the meeting; and

**WHEREAS**, Talbot County, Maryland (the "County") is currently a participating governmental unit in the Employees' Pension System ("EPS") and the Law Enforcement Officers' Pension System ("LEOPS"), and has elected to become a participating governmental unit in the Maryland Correctional Officers' Retirement System ("CORS") effective on July 1, 2025; and

**WHEREAS**, local detention center officers employed by the County (the "Officers") will be eligible to participate in the CORS effective July 1, 2025, and all new officers hired on or after July 1, 2025, will be enrolled in the CORS; and

**WHEREAS**, the County Council has the authority to adopt this Administrative Resolution on behalf of the County; and

**WHEREAS**, the State Retirement Agency has adopted procedures for reporting picked-up contributions in order to provide consistency in the administration of State law; and

**WHEREAS**, in accordance with Md. Code Ann., State Personnel and Pensions ("SPP") § 21-313, an approved employer may pick up all of the mandatory employee contributions for its employees participating in the Maryland State Retirement and Pension System; and

**WHEREAS**, the County previously became an approved employer with respect to the EPS and the LEOPS in accordance with SPP § 21-313, and now desires to confirm that it is an approved employer with respect to the CORS, and to pick up all of the mandatory employee contributions for the Officers participating in the CORS.

**NOW, THEREFORE, BE IT RESOLVED**, by the County Council of Talbot County, Maryland, that beginning on and after July 1, 2025, which is the effective date of the County's participation in the CORS, the County has determined to pick up all of the mandatory contributions by the Officers who are members of the CORS through a payroll reduction; and

**BE IT FURTHER RESOLVED**, that said picked up contributions paid by payroll reduction, even though designated as employee contributions for State law purposes, are being paid by the County in lieu of said contributions by the employee; and

**BE IT FURTHER RESOLVED**, that the pick up treatment shall continue for all employees of the County who participate in the EPS and the LEOPS; and

**BE IT FURTHER RESOLVED**, that said members of the EPS, the LEOPS, and the CORS shall not be entitled to any option of choosing to receive the contributed amounts directly instead of having them paid by the County to the EPS, the LEOPS, and the CORS. This pick up applies to mandatory contributions that the employee is required to make to the EPS, the LEOPS, and the CORS; and

**BE IT FURTHER RESOLVED**, that this Administrative Resolution shall become effective on July 1, 2025.

**INTRODUCED** by the County Council of Talbot County, Maryland at a Regular Meeting on March 25, 2025, at which meeting copies were available to the public for inspection.


**ADOPTED** by the County Council of Talbot County, Maryland at a Regular Meeting on March 25, 2025, at which meeting copies were available to the public for inspection.

GIVEN UNDER OUR HANDS AND THE GREAT SEAL OF TALBOT COUNTY, THIS 25<sup>th</sup> DAY OF MARCH IN THE YEAR OF OUR LORD TWO THOUSAND AND TWENTY-FIVE.

ADOPTED:

By the Council March 25, 2025

Certified

  
Susan Moran, Secretary

  
Chuck F. Callahan, President

  
Pete Leshner, Vice President

**Absent**

Keasha N. Haythe

  
Lynn L. Mielke

  
Dave Stepp

Notes Applicable to Administrative Resolution  
Pick Up Resolution for the Maryland State  
Retirement and Pension System

1. Picked up contributions will not be included in the gross income of the employees for tax reporting purposes; that is, for federal income tax withholding taxes, until distributed from the EPS, the LEOPS, and the CORS.
2. Picked up contributions will be included in the gross income of the employees, for employment tax purposes, if required, as the contributions are made to the EPS, the LEOPS, and the CORS.
3. This Administrative Resolution is designed to comply with the formal action requirement set forth in Revenue Ruling 2006-43, issued by the Internal Revenue Service. This Administrative Resolution should only be used where the contributions to be picked up are mandatory employee contributions. This Administrative Resolution does not apply if a participating employee from and after the date of the pick up has a cash or deferred election right (within the meaning of Internal Revenue Code Section 1.401(k)-1(a)(3)) with respect to designated employee contributions. Thus, for example, participating employees must not be permitted to opt out of the pick up, or to receive the contributed amounts directly instead of having them paid by the employing unit to the System.