



**CITY OF NOVI CITY COUNCIL
DECEMBER 7, 2020**

SUBJECT: Approval of audit of retirement plans provided through the Municipal Employees' Retirement System of Michigan.

SUBMITTING DEPARTMENT: Human Resources

BACKGROUND INFORMATION:

Effective January 1, 2021, the Municipal Employees' Retirement System (MERS) is implementing several modifications to the way in which defined benefit, defined contribution, and hybrid plans are administered. Due to these changes, MERS is requiring all member employers to perform an audit and confirm each of the City's retirement plans.

The City of Novi maintains six (6) Defined Benefit plans, one (1) Hybrid Plan for police officers hired after 3/14/2012, and a Defined Contribution plan for all other employees who were hired after the Defined Benefit Plans were closed. The recommended action proposed by City Administration does not change any of the aforementioned plans, this merely identifies and confirms their details with MERS.

RECOMMENDED ACTION: Approval of audit of retirement plans provided through the Municipal Employees' Retirement System of Michigan.

MEMORANDUM



TO: PETE AUGER, CITY MANAGER
VICTOR CARDENAS, ASSISTANT CITY MANAGER

FROM: TIA GRONLUND-FOX, DIRECTOR OF HUMAN RESOURCES

SUBJECT: RETIREMENT PLAN AUDIT AND REVIEW

DATE: NOVEMBER 24, 2020

Effective January 1, 2021, the Municipal Employees' Retirement System (MERS) is implementing several modifications to the way in which defined benefit, defined contribution and hybrid plans are administered. Due to these changes MERS is requiring all member employers to perform an audit and confirm each of the City's retirement plans. These groups include the following:

Defined Benefit (DB)

- Police Officers (hired prior to 3/14/2012)
- Police Command Officers
- Fire (hired prior to 6/1/2009)
- Michigan Association of Public Employees (hired prior to 12/1/2006)
- Police Clerks & Dispatchers (hired prior to 8/23/2011)
- Non-Union and Library (hired prior to 5/1/2006)

Defined Contribution (DC)

All groups hired after dates provided above.

Hybrid Plan

Police Officers hired after date above.

This audit is mandatory for all entities who participate with MERS, and must be confirmed by the Governing Body of each participating public client by December 31, 2020.

Therefore, I request that the Approval of required Audit of Retirement Plan Documents for the Municipal Employees' Retirement System for all City of Novi employee groups, be placed on the Consent Agenda for the December 7, 2020 meeting.

Thank you.

Defined Contribution Plan Adoption Agreement Addendum



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, hereby agrees to adopt and administer the MERS Defined Contribution (DC) Plan provided by the Municipal Employees' Retirement System of Michigan, as authorized by 1996 PA 220, in accordance with MERS Plan Document, as both may be amended, subject to the terms and conditions herein.

I. Effective Date

The effective date shall be the first day of **January, 2021**.

II. Employer name Novi, City of

Municipality number 632001

This is an amendment of the existing MERS Defined Contribution Agreement.

Any changes to plan provisions apply to employees in the division on the effective date, as well as to new hires ongoing. Definitions will apply for all service accrued after the effective date.

Division number 632001106187

Division name All permanent FT EEs

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.

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.

Using your Division Name above, expand on the employee classifications that are eligible to participate in MERS, such as "Clerical staff working more than 160 hours in a month," "Elected Officials" or "Admin working >32 hours per week," etc.:

Permanent Full Time employees working at least 37.5 hours per week.

Employee classification contains **public safety employees:** Yes No

Public safety employees include: law enforcement, parole and probation officers, employees responsible for emergency response (911 dispatch, fire service, paramedics, etc.), public works, and other skilled support personnel (equipment operators, etc.).

Defined Contribution Plan Adoption Agreement Addendum

EMPLOYER NAME: Novi, City of

DIV: 632001106187

If you elect to include a special classification (chart below), then the employee will be required to participate in the employer and employee contributions adopted in your plan. An excluded classification will require additional information below.

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 <u>13</u> months in total.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Part-Time Employees: Those who regularly work fewer than <u>37.5</u> per week.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Seasonal Employees: Those who will work for the municipality from <u>March</u> to <u>October</u> only.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Voter-Elected Officials	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Appointed Officials: An official appointed to a voter-elected office.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Contract Employees	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

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 paid and any associated contributions must be submitted to MERS.

Defined Contribution Plan Adoption Agreement Addendum

EMPLOYER NAME: Novi, City of

DIV: 632001106187

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).

Defined Contribution Plan Adoption Agreement Addendum

EMPLOYER NAME: Novi, City of

DIV: 632001106187

2. Definition of Compensation

The Definition of Compensation is used to determine participant and employer contributions. Wages are strongly recommended to be reported with regular wage/contribution reports to MERS. Contributions cannot exceed IRS limitations.

Select your Definition of Compensation here. If you choose to customize your definition, skip this table and proceed to page 5.

	Base Wages	Box 1 Wages	Gross Wages
Types of Compensation			
Regular Wages Salary or hourly wage X hours PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified) On-call pay	All Regular Wages included	All Regular Wages included	All Regular Wages included
Other Wages Shift differentials Overtime Severance issued over time (weekly/bi-weekly)	Excluded	All Other Wages included	All Other Wages included
Lump Sum Payments PTO cash-out Longevity Bonuses Merit pay Job certifications Educational degrees Moving expenses Sick payouts Severance (if issued as lump sum)	Excluded	All Lump Sum Payments included	All Lump Sum Payments included
Taxable Payments Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement) Prizes, gift cards Personal use of a company car Car allowance	Excluded	All Taxable Payments included	All Taxable Payments included
Reimbursement of Nontaxable Expenses (as defined by the IRS) Gun, tools, equipment, uniform Phone Fitness Mileage reimbursement Travel through an accountable plan (i.e. tracking mileage for reimbursement)	Excluded	Excluded	Excluded
Types of Deferrals			
Elective Deferrals of Employee Premiums/Contributions 457 employee and employer contributions 125 cafeteria plan, FSAs and HSAs IRA contributions	All Elective Deferrals included	Excluded	All Elective Deferrals included
Types of Benefits			
Nontaxable Fringe Benefits of Employees Health plan, dental, vision benefits Workers compensation premiums Short- or Long-term disability premiums Group term or whole life insurance < \$50,000	All Nontaxable Fringe Benefits included	Excluded	All Nontaxable Fringe Benefits included
Mandatory Contributions	All Mandatory Contributions included	Excluded	All Mandatory Contributions included
Taxable Fringe Benefits Clothing reimbursement Stipends for health insurance opt out payments Group term life insurance > \$50,000	Excluded	Excluded	All Taxable Fringe Benefits included
Other Benefits / Lump Sum Payments Workers compensation settlement payments	Excluded	Excluded	All Other Lump Sum Benefits included

Defined Contribution Plan Adoption Agreement Addendum

EMPLOYER NAME: Novi, City of

DIV: 632001106187

SKIP THIS TABLE if you selected one of the standard definitions of compensation on page 4.

CUSTOM: If you choose this option, you must select boxes in each section you would like to include in your Definition of Compensation. You will be responsible for additional reporting details to track custom definitions.

Types of Compensation

Regular Wages

- | | |
|--|---|
| <input checked="" type="checkbox"/> Salary or hourly wage X hours | <input checked="" type="checkbox"/> On-call pay |
| <input checked="" type="checkbox"/> PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified) | <input type="checkbox"/> Other: _____ |

Other Wages apply: YES NO

- | | |
|---|--|
| <input checked="" type="checkbox"/> Shift differentials | <input type="checkbox"/> Severance issued over time (weekly/bi-weekly) |
| <input checked="" type="checkbox"/> Overtime | <input type="checkbox"/> Other: _____ |

Lump Sum Payments apply: YES NO

- | | |
|--|--|
| <input checked="" type="checkbox"/> PTO cash-out | <input type="checkbox"/> Educational degrees |
| <input type="checkbox"/> Longevity | <input type="checkbox"/> Moving expenses |
| <input type="checkbox"/> Bonuses | <input type="checkbox"/> Sick payouts |
| <input type="checkbox"/> Merit pay | <input type="checkbox"/> Severance (if issued as lump sum) |
| <input type="checkbox"/> Job certifications | <input type="checkbox"/> Other: _____ |

Taxable Payments apply: YES NO

- | | |
|---|---|
| <input type="checkbox"/> Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement) | <input checked="" type="checkbox"/> Car allowance |
| <input type="checkbox"/> Prizes, gift cards | <input type="checkbox"/> Other: _____ |
| <input type="checkbox"/> Personal use of a company car | |

Reimbursement of Nontaxable Expenses (as defined by the IRS) apply: YES NO

- | | |
|---|---|
| <input type="checkbox"/> Gun, tools, equipment, uniform | <input type="checkbox"/> Mileage reimbursement |
| <input type="checkbox"/> Phone | <input type="checkbox"/> Travel through an accountable plan (i.e. tracking mileage for reimbursement) |
| <input type="checkbox"/> Fitness | <input type="checkbox"/> Other: _____ |

Types of Deferrals

Elective Deferrals of Employee Premiums/Contributions apply: YES NO

- | | |
|---|---|
| <input checked="" type="checkbox"/> 457 employee and employer contributions | <input checked="" type="checkbox"/> IRA contributions |
| <input checked="" type="checkbox"/> 125 cafeteria plan, FSAs and HSAs | <input type="checkbox"/> Other: _____ |

Types of Benefits

Nontaxable Fringe Benefits of Employees apply: YES NO

- | | |
|---|---|
| <input checked="" type="checkbox"/> Health plan, dental, vision benefits | <input checked="" type="checkbox"/> Group term or whole life insurance < \$50,000 |
| <input type="checkbox"/> Workers compensation premiums | <input type="checkbox"/> Other: _____ |
| <input checked="" type="checkbox"/> Short- or Long-term disability premiums | |

Mandatory Contributions apply: YES NO

Taxable Fringe Benefits apply: YES NO

- | | |
|---|---|
| <input type="checkbox"/> Clothing reimbursement | <input type="checkbox"/> Group term life insurance > \$50,000 |
| <input type="checkbox"/> Stipends for health insurance opt out payments | <input type="checkbox"/> Other: _____ |

Other Benefits / Lump Sum Payments apply: YES NO

- | | |
|---|---------------------------------------|
| <input type="checkbox"/> Workers compensation settlement payments | <input type="checkbox"/> Other: _____ |
|---|---------------------------------------|

Defined Contribution Plan Adoption Agreement Addendum

EMPLOYER NAME: Novi, City of

DIV: 632001106187

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 an available forfeiture balance as an automatic funding source applied to reported employer contributions at the time of reporting.

V. Execution:

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

This foregoing Addendum is hereby approved by City of Novi

at a Board Meeting which took place on: 12/07/2020
(mm/dd/yyyy)

Authorized Signature: _____

Printed Name: _____

Title: _____

Date: _____

I understand that approved board minutes are required to complete this request.

Board minutes should be sent to: DataCollectionProject@mersofmich.com

Hybrid Plan Adoption Agreement Addendum



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, hereby agrees to adopt and administer the MERS Hybrid Plan provided by the Municipal Employees' Retirement System of Michigan, as authorized by 1996 PA 220, in accordance with MERS Plan Document, as both may be amended, subject to the terms and conditions herein.

I. Effective Date

The effective date shall be the first day of **January, 2021**.

II. Employer name Novi, City of

Municipality number 632001

This is an amendment of the existing Adoption Agreement for the MERS Hybrid Plan. Any changes to plan provisions apply to employees in the division on the effective date, as well as to new hires ongoing. Definitions will apply for all service accrued after the effective date. Unless otherwise noted, sections refer to both the Defined Benefit and Defined Contribution portions of Hybrid.

Division number 632001HA

Division name on file with MERS POLC after 4/1/2012

III. Plan Eligibility

Only those employees eligible for MERS membership may participate in the MERS Hybrid Plan. If an employee classification is **included** in the plan, then employees that meet this definition will receive service credit if they work the required number of hours to meet the service credit qualification defined below. All eligible employees must be reported to MERS.

Using your Division Name above, expand on the employee classifications that are eligible to participate in MERS. For example, if Division is "General," please insert specific classifications that are eligible for MERS such as "Clerical Staff," "Elected Officials," "Library Director," etc.:

Sworn Police Officers hired after 4/1/2012

Employee classification contains **public safety employees:** Yes No

Public safety employees include: law enforcement, parole and probation officers, employees responsible for emergency response (911 dispatch, fire service, paramedics, etc.), public works, and other skilled support personnel (equipment operators, etc.).

Hybrid Plan Adoption Agreement Addendum

EMPLOYER NAME: Novi, City of

DIV: 632001HA

If you elect to include a special classification (chart below), then the employee will be required to meet the Service Credit Qualification under the Defined Benefit portion of Hybrid as defined under section IV (Provisions) in order to earn a month of service. Excluded classifications will require additional information below. For Defined Contribution portion of Hybrid, vesting is determined according to elapsed time (or hours reported, if applicable).

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 type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Seasonal Employees: Those who will work for the municipality from _____ to _____ only.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Voter-Elected Officials	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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"/>

Probationary Periods (select one):

- Service 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, the employer will not report or provide service.

The probationary period will be _____ month(s).

Comments:

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

Hybrid Plan Adoption Agreement Addendum

EMPLOYER NAME: Novi, City of

DIV: 632001HA

IV. Provisions

1. Service Credit Qualification (for Defined Benefit portion of Hybrid)

To clarify how eligible employees earn service credit, please indicate how many hours per month an eligible employee needs to work. For example, if you require 10 eight-hour days, this would be 80 hours per month. If an 'hour per day' has been defined (like ten 7-hour days), electing 70 hours will be required. Employees must meet the definition of Plan Eligibility and service credit qualification in order to earn service credit under the plan.

To receive one month of service credit, an employee shall work (or be paid for as if working) 80 hours in a month.

Note: For purposes of Defined Contribution, vesting is determined by elapsed time or hours reported.

2. Leaves of Absence (for Defined Benefit portion of Hybrid)

Indicate in the chart below, whether the potential for service credit will be allowed if an eligible employee is on one of the following types of leave, regardless of meeting the service credit qualification criteria.

Regardless whether an eligible employee is awarded service credit while on the selected type(s) of leave:

- MERS will skip over these months when determining the FAC amount for benefit calculations.
- Third-party wages **are not** reported for leaves of absence.
- Employers **are not** required to remit employer contributions based on leaves of absence when no wages are paid by the employer. However, an employer may submit additional voluntary contributions for the period of the leave in an amount determined by the employer.
- For **contributory divisions**, employee contributions are required for service credit to be retained. Employee contributions will be collected based on the Service Credit Qualification. Employers will calculate employee contributions due using the employee's current hourly rate (prior to leave). For example, if 120 hours is required for service credit, then employee contributions shall be equal to 120 hours times the employee's hourly rate. Employees have three times the length of leave, to a maximum of five years, to pay required employee contributions. Leaves of absence are required to be reported to MERS, including the employee's start and end date per month, along with the employee's hourly rate.

Note: For the Defined Contribution portion of Hybrid service is not "granted" or "excluded" as elapsed time (or accumulated hours) are used to determine vesting. Contributions will be due only for months where wages are paid.

Type of Leave	Service Credit Granted	Service Credit Excluded
Short- and Long-Term Disability	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Workers' Compensation	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Unpaid Family Medical Leave Act (FMLA)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other: _____ For example, sick and accident, administrative, educational, sabbatical, etc.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other 2: Service credit granted if on payroll or makes mandatory pension contribution upon return to work. Additional leave types as above	<input checked="" type="checkbox"/>	<input type="checkbox"/>

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 1/1/07, IRC 401(a)(37). Military reporting requires historical wage and contribution reporting under both Defined Benefit and Defined Contribution portions.

Hybrid Plan Adoption Agreement Addendum

EMPLOYER NAME: Novi, City of

DIV: 632001HA

3. Definition of Compensation

To streamline your Hybrid administration, MERS encourages you to use the same Definition of Compensation for both the Defined Benefit and Defined Contribution components. Contributions are calculated using the elected definition and must be reported to MERS separately for Defined Benefit and Defined Contribution.

My Defined Contribution portion uses a different definition. Fill out the below for your Defined Benefit portion and contact MERS at DataCollectionProject@mersofmich.com for instructions.

Select your definition here. If you choose to customize your definition, skip this table and go to page 5.

	Base Wages	Box 1 Wages	Gross Wages
Types of Compensation			
Regular Wages Salary or hourly wage X hours PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified) On-call pay	All Regular Wages included	All Regular Wages included	All Regular Wages included
Other Wages Shift differentials Overtime Severance issued over time (weekly/bi-weekly)	Excluded	All Other Wages included	All Other Wages included
Lump Sum Payments PTO cash-out Longevity Bonuses Merit pay Job certifications Educational degrees Moving expenses Sick payouts Severance (if issued as lump sum)	Excluded	All Lump Sum Payments included	All Lump Sum Payments included
Taxable Payments Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement) Prizes, gift cards Personal use of a company car Car allowance	Excluded	All Taxable Payments included	All Taxable Payments included
Reimbursement of Nontaxable Expenses (as defined by the IRS) Gun, tools, equipment, uniform Phone Fitness Mileage reimbursement Travel through an accountable plan (i.e. tracking mileage for reimbursement)	Excluded	Excluded	Excluded
Types of Deferrals			
Elective Deferrals of Employee Premiums/Contributions 457 employee and employer contributions 125 cafeteria plan, FSAs and HSAs IRA contributions	All Elective Deferrals included	Excluded	All Elective Deferrals included
Types of Benefits			
Nontaxable Fringe Benefits of Employees Health plan, dental, vision benefits Workers compensation premiums Short- or Long-term disability premiums Group term or whole life insurance < \$50,000	All Nontaxable Fringe Benefits included	Excluded	All Nontaxable Fringe Benefits included
Mandatory Contributions Hybrid Plan employee contributions MERS Health Care Savings Program employee contributions	All Mandatory Contributions included	Excluded	All Mandatory Contributions included
Taxable Fringe Benefits Clothing reimbursement Stipends for health insurance opt out payments Group term life insurance > \$50,000	Excluded	Excluded	All Taxable Fringe Benefits included
Other Benefits / Lump Sum Payments Workers compensation settlement payments	Excluded	Excluded	All Other Lump Sum Benefits included

Hybrid Plan Adoption Agreement Addendum

EMPLOYER NAME: Novi, City of

DIV: 632001HA

SKIP THIS TABLE if you selected one of the standard definitions of compensation on page 4.

CUSTOM: If you choose this option, you must select boxes in each section you would like to include in your Definition of Compensation. You will be responsible for additional reporting details to track custom definitions. Wages are reported based on definition selected and the percentage of contributions should be determined using that wage.

Types of Compensation

Regular Wages

- Salary or hourly wage X hours
- PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified)
- On-call pay
- Other: _____

Other Wages apply: YES NO

- Shift differentials
- Overtime
- Severance issued over time (weekly/bi-weekly)
- Other: Overtime capped at 350 hours annually.

Lump Sum Payments apply: YES NO

- PTO cash-out
- Longevity
- Bonuses
- Merit pay
- Job certifications
- Educational degrees
- Moving expenses
- Sick payouts
- Severance (if issued as lump sum)
- Other: _____

Taxable Payments apply: YES NO

- Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement)
- Prizes, gift cards
- Personal use of a company car
- Car allowance
- Other: _____

Reimbursement of Nontaxable Expenses (as defined by the IRS) apply: YES NO

- Gun, tools, equipment, uniform
- Phone
- Fitness
- Mileage reimbursement
- Travel through an accountable plan (i.e. tracking mileage for reimbursement)
- Other: _____

Types of Deferrals

Elective Deferrals of Employee Premiums/Contributions apply: YES NO

- 457 employee and employer contributions
- 125 cafeteria plan, FSAs and HSAs
- IRA contributions
- Other: _____

Types of Benefits

Nontaxable Fringe Benefits of Employees apply: YES NO

- Health plan, dental, vision benefits
- Workers compensation premiums
- Short- or Long-term disability premiums
- Group term or whole life insurance < \$50,000
- Other: _____

Mandatory Contributions apply: YES NO

- Hybrid Plan employee contributions
- MERS Health Care Savings Program employee contributions
- Other: _____

Taxable Fringe Benefits apply: YES NO

- Clothing reimbursement
- Stipends for health insurance opt out payments
- Group term life insurance > \$50,000
- Other: _____

Other Benefits / Lump Sum Payments apply: YES NO

- Workers compensation settlement payments
- Other: _____

Hybrid Plan Adoption Agreement Addendum

EMPLOYER NAME: Novi, City of

DIV: 632001HA

4. Forfeiture (for Defined Contribution portion of Hybrid)

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 an available forfeiture balance as an automatic funding source applied to reported employer contributions at the time of reporting.

V. Execution:

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

This foregoing Addendum is hereby approved by City of Novi

at a Board Meeting which took place on: 12/07/2020
(mm/dd/yyyy)

Authorized Signature: _____

Printed Name: _____

Title: _____

Date: _____

I understand that approved board minutes are required to complete this request.

Board minutes should be sent to: DataCollectionProject@mersofmich.com

Defined Benefit Plan Adoption Agreement Addendum



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, hereby agrees to adopt and administer the MERS Defined Benefit (DB) Plan provided by the Municipal Employees' Retirement System of Michigan, as authorized by 1996 PA 220, in accordance with MERS Plan Document, as both may be amended, subject to the terms and conditions herein.

I. Effective Date

The effective date shall be the first day of **January, 2021**.

II. Employer name Novi, City of

Municipality number 632001

This is an amendment of the existing Adoption Agreement for the MERS Defined Benefit.

Any changes to plan provisions apply to employees in the division on the effective date, as well as to new hires ongoing. Definitions will apply for all service accrued after the effective date.

Division number 63200101

Division name on file with MERS General NonUnion

III. Plan Eligibility

Only those employees eligible for MERS membership may participate in the MERS Defined Benefit. If an employee classification is **included** in the plan, then employees that meet this definition will receive service credit if they work the required number of hours to meet the service credit qualification defined below. All eligible employees must be reported to MERS.

Using your Division Name above, expand on the employee classifications that are eligible to participate in MERS. For example, if Division is "General," please insert specific classifications that are eligible for MERS such as "Clerical Staff," "Elected Officials," "Library Director," etc.:

Departments Directors, Managers, Support Staff that are not represented by a labor group and hired prior to May 1, 2006.

Employee classification contains **public safety employees:** Yes No

Public safety employees include: law enforcement, parole and probation officers, employees responsible for emergency response (911 dispatch, fire service, paramedics, etc.), public works, and other skilled support personnel (equipment operators, etc.).

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Novi, City of

DIV: 63200101

If you elect to include a special classification (chart below), then the employee will be required to meet the Service Credit Qualification as defined under section IV (Provisions) in order to earn a month of service. Excluded classification will require additional information below.

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 <u>13</u> months in total.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Part-Time Employees: Those who regularly work fewer than <u>40</u> per <u>week</u> .	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Seasonal Employees: Those who will work for the municipality from _____ to _____ only.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Voter-Elected Officials	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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 checked="" type="checkbox"/>	<input type="checkbox"/>

Probationary Periods (select one):

- Service 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, the employer will not report or provide service.

The probationary period will be _____ month(s).

Comments:

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

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Novi, City of

DIV: 63200101

IV. Provisions

1. Service Credit Qualification

To clarify how eligible employees earn service credit, please indicate how many hours per month an eligible employee needs to work. For example, if you require 10 eight-hour days, this would be 80 hours per month. If an 'hour per day' has been defined (like ten 7-hour days), electing 70 hours will be required. Employees must meet the definition of Plan Eligibility in order to earn service credit under the plan.

To receive one month of service credit, an employee shall work (or be paid for as if working)

80 hours in a month.

2. Leaves of Absence

Indicate by checking the boxes below, whether the potential for service credit will be allowed if an eligible employee is on one of the following types of leave, regardless of meeting the service credit qualification criteria.

Regardless whether an eligible employee is awarded service credit while on the selected type(s) of leave:

- MERS will skip over these months when determining the FAC amount for benefit calculations.
- Third-party wages **are not** reported for leaves of absence.
- Employers **are not** required to remit employer contributions based on leaves of absence when no wages are paid by the employer. However, an employer may submit additional voluntary contributions for the period of the leave in an amount determined by the employer.
- For **contributory divisions**, employee contributions are required for service credit to be retained. Employee contributions will be collected based on the Service Credit Qualification. Employers will calculate employee contributions due using the employee's current hourly rate (prior to leave). For example if 120 hours is required for service credit, then employee contributions shall be equal to 120 hours times the employee's hourly rate. Employees have three times the length of leave, to a maximum of five years, to pay required employee contributions. Leaves of absence are required to be reported to MERS, including the employee's start and end date per month, along with the employee's hourly rate.

Type of Leave	Service Credit Granted	Service Credit Excluded
Short- and Long-Term Disability	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Workers' Compensation	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Unpaid Family Medical Leave Act (FMLA)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other: <u>Service credit granted if employee is on payroll or makes required contributions upon return to work. For example, sick and accident, administrative, educational, sabbatical, etc.</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Other 2: _____ Additional leave types as above	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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).

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Novi, City of

DIV: 63200101

3. Definition of Compensation

The Definition of Compensation is used to calculate a participant's final average compensation and is used in determining both employer and employee contributions. Wages paid to employees, calculated using the elected definition, must be reported to MERS.

Select your Definition of Compensation here. If you choose to customize your definition, skip this table and proceed to page 5.

	<input type="radio"/> Base Wages	<input type="radio"/> Box 1 Wages	<input type="radio"/> Gross Wages
Types of Compensation			
Regular Wages Salary or hourly wage X hours PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified) On-call pay	All Regular Wages included	All Regular Wages included	All Regular Wages included
Other Wages Shift differentials Overtime Severance issued over time (weekly/bi-weekly)	Excluded	All Other Wages included	All Other Wages included
Lump Sum Payments PTO cash-out Longevity Bonuses Merit pay Job certifications Educational degrees Moving expenses Sick payouts Severance (if issued as lump sum)	Excluded	All Lump Sum Payments included	All Lump Sum Payments included
Taxable Payments Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement) Prizes, gift cards Personal use of a company car Car allowance	Excluded	All Taxable Payments included	All Taxable Payments included
Reimbursement of Nontaxable Expenses (as defined by the IRS) Gun, tools, equipment, uniform Phone Fitness Mileage reimbursement Travel through an accountable plan (i.e. tracking mileage for reimbursement)	Excluded	Excluded	Excluded
Types of Deferrals			
Elective Deferrals of Employee Premiums/Contributions 457 employee and employer contributions 125 cafeteria plan, FSAs and HSAs IRA contributions	All Elective Deferrals included	Excluded	All Elective Deferrals included
Types of Benefits			
Nontaxable Fringe Benefits of Employees Health plan, dental, vision benefits Workers compensation premiums Short- or Long-term disability premiums Group term or whole life insurance < \$50,000	All Nontaxable Fringe Benefits included	Excluded	All Nontaxable Fringe Benefits included
Mandatory Contributions Defined Benefit employee contributions MERS Health Care Savings Program employee contributions	All Mandatory Contributions included	Excluded	All Mandatory Contributions included
Taxable Fringe Benefits Clothing reimbursement Stipends for health insurance opt out payments Group term life insurance > \$50,000	Excluded	Excluded	All Taxable Fringe Benefits included
Other Benefits / Lump Sum Payments Workers compensation settlement payments	Excluded	Excluded	All Other Lump Sum Benefits included

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Novi, City of

DIV: 63200101

SKIP THIS TABLE if you selected one of the standard definitions of compensation on page 4.

CUSTOM: If you choose this option, you must select boxes in each section you would like to include in your Definition of Compensation. You will be responsible for additional reporting details to track custom definitions.

Types of Compensation

Regular Wages

- | | |
|--|---------------------------------------|
| <input checked="" type="checkbox"/> Salary or hourly wage X hours | <input type="checkbox"/> On-call pay |
| <input checked="" type="checkbox"/> PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified) | <input type="checkbox"/> Other: _____ |

Other Wages apply: YES NO

- | | |
|--|--|
| <input type="checkbox"/> Shift differentials | <input type="checkbox"/> Severance issued over time (weekly/bi-weekly) |
| <input type="checkbox"/> Overtime | <input type="checkbox"/> Other: _____ |

Lump Sum Payments apply: YES NO

- | | |
|--|---|
| <input checked="" type="checkbox"/> PTO cash-out | <input type="checkbox"/> Educational degrees |
| <input checked="" type="checkbox"/> Longevity | <input type="checkbox"/> Moving expenses |
| <input checked="" type="checkbox"/> Bonuses | <input type="checkbox"/> Sick payouts |
| <input checked="" type="checkbox"/> Merit pay | <input checked="" type="checkbox"/> Severance (if issued as lump sum) |
| <input type="checkbox"/> Job certifications | <input checked="" type="checkbox"/> Other: <u>unless indicated payment is excluded.</u> |

Taxable Payments apply: YES NO

- | | |
|---|---|
| <input type="checkbox"/> Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement) | <input checked="" type="checkbox"/> Car allowance |
| <input type="checkbox"/> Prizes, gift cards | <input type="checkbox"/> Other: _____ |
| <input type="checkbox"/> Personal use of a company car | |

Reimbursement of Nontaxable Expenses (as defined by the IRS) apply: YES NO

- | | |
|---|---|
| <input type="checkbox"/> Gun, tools, equipment, uniform | <input type="checkbox"/> Mileage reimbursement |
| <input type="checkbox"/> Phone | <input type="checkbox"/> Travel through an accountable plan (i.e. tracking mileage for reimbursement) |
| <input type="checkbox"/> Fitness | <input type="checkbox"/> Other: _____ |

Types of Deferrals

Elective Deferrals of Employee Premiums/Contributions apply: YES NO

- | | |
|---|---|
| <input checked="" type="checkbox"/> 457 employee and employer contributions | <input checked="" type="checkbox"/> IRA contributions |
| <input checked="" type="checkbox"/> 125 cafeteria plan, FSAs and HSAs | <input type="checkbox"/> Other: _____ |

Types of Benefits

Nontaxable Fringe Benefits of Employees apply: YES NO

- | | |
|---|---|
| <input checked="" type="checkbox"/> Health plan, dental, vision benefits | <input checked="" type="checkbox"/> Group term or whole life insurance < \$50,000 |
| <input type="checkbox"/> Workers compensation premiums | <input type="checkbox"/> Other: _____ |
| <input checked="" type="checkbox"/> Short- or Long-term disability premiums | |

Mandatory Contributions apply: YES NO

- | | |
|--|---------------------------------------|
| <input checked="" type="checkbox"/> Defined Benefit employee contributions | <input type="checkbox"/> Other: _____ |
| <input type="checkbox"/> MERS Health Care Savings Program employee contributions | |

Taxable Fringe Benefits apply: YES NO

- | | |
|---|---|
| <input type="checkbox"/> Clothing reimbursement | <input type="checkbox"/> Group term life insurance > \$50,000 |
| <input type="checkbox"/> Stipends for health insurance opt out payments | <input type="checkbox"/> Other: _____ |

Other Benefits / Lump Sum Payments apply: YES NO

- | | |
|---|---------------------------------------|
| <input type="checkbox"/> Workers compensation settlement payments | <input type="checkbox"/> Other: _____ |
|---|---------------------------------------|

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Novi, City of

DIV: 63200101

V. Execution:

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

This foregoing Addendum is hereby approved by City of Novi

at a Board Meeting which took place on: 12/07/2020
(mm/dd/yyyy)

Authorized Signature: _____

Printed Name: _____

Title: _____

Date: _____

I understand that approved board minutes are required to complete this request.

Board minutes should be sent to: DataCollectionProject@mersofmich.com

Defined Benefit Plan Adoption Agreement Addendum



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, hereby agrees to adopt and administer the MERS Defined Benefit (DB) Plan provided by the Municipal Employees' Retirement System of Michigan, as authorized by 1996 PA 220, in accordance with MERS Plan Document, as both may be amended, subject to the terms and conditions herein.

I. Effective Date

The effective date shall be the first day of **January, 2021**.

II. Employer name Novi, City of

Municipality number 632001

This is an amendment of the existing Adoption Agreement for the MERS Defined Benefit.

Any changes to plan provisions apply to employees in the division on the effective date, as well as to new hires ongoing. Definitions will apply for all service accrued after the effective date.

Division number 63200102

Division name on file with MERS POLC

III. Plan Eligibility

Only those employees eligible for MERS membership may participate in the MERS Defined Benefit. If an employee classification is **included** in the plan, then employees that meet this definition will receive service credit if they work the required number of hours to meet the service credit qualification defined below. All eligible employees must be reported to MERS.

Using your Division Name above, expand on the employee classifications that are eligible to participate in MERS. For example, if Division is "General," please insert specific classifications that are eligible for MERS such as "Clerical Staff," "Elected Officials," "Library Director," etc.:

Sworn police officers hired prior to March 14, 2012

Employee classification contains **public safety employees:** Yes No

Public safety employees include: law enforcement, parole and probation officers, employees responsible for emergency response (911 dispatch, fire service, paramedics, etc.), public works, and other skilled support personnel (equipment operators, etc.).

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Novi, City of

DIV: 63200102

If you elect to include a special classification (chart below), then the employee will be required to meet the Service Credit Qualification as defined under section IV (Provisions) in order to earn a month of service. Excluded classification will require additional information below.

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 type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Seasonal Employees: Those who will work for the municipality from _____ to _____ only.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Voter-Elected Officials	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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"/>

Probationary Periods (select one):

- Service 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, the employer will not report or provide service.

The probationary period will be _____ month(s).

Comments:

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

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Novi, City of

DIV: 63200102

IV. Provisions

1. Service Credit Qualification

To clarify how eligible employees earn service credit, please indicate how many hours per month an eligible employee needs to work. For example, if you require 10 eight-hour days, this would be 80 hours per month. If an 'hour per day' has been defined (like ten 7-hour days), electing 70 hours will be required. Employees must meet the definition of Plan Eligibility in order to earn service credit under the plan.

To receive one month of service credit, an employee shall work (or be paid for as if working) 80 hours in a month.

2. Leaves of Absence

Indicate by checking the boxes below, whether the potential for service credit will be allowed if an eligible employee is on one of the following types of leave, regardless of meeting the service credit qualification criteria.

Regardless whether an eligible employee is awarded service credit while on the selected type(s) of leave:

- MERS will skip over these months when determining the FAC amount for benefit calculations.
- Third-party wages **are not** reported for leaves of absence.
- Employers **are not** required to remit employer contributions based on leaves of absence when no wages are paid by the employer. However, an employer may submit additional voluntary contributions for the period of the leave in an amount determined by the employer.
- For **contributory divisions**, employee contributions are required for service credit to be retained. Employee contributions will be collected based on the Service Credit Qualification. Employers will calculate employee contributions due using the employee's current hourly rate (prior to leave). For example if 120 hours is required for service credit, then employee contributions shall be equal to 120 hours times the employee's hourly rate. Employees have three times the length of leave, to a maximum of five years, to pay required employee contributions. Leaves of absence are required to be reported to MERS, including the employee's start and end date per month, along with the employee's hourly rate.

Type of Leave	Service Credit Granted	Service Credit Excluded
Short- and Long-Term Disability	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Workers' Compensation	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Unpaid Family Medical Leave Act (FMLA)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other: _____ For example, sick and accident, administrative, educational, sabbatical, etc.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other 2: Service credit granted if employee is on payroll or makes mandatory pension contribution Additional leave types as above	<input checked="" type="checkbox"/>	<input type="checkbox"/>

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).

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Novi, City of

DIV: 63200102

3. Definition of Compensation

The Definition of Compensation is used to calculate a participant’s final average compensation and is used in determining both employer and employee contributions. Wages paid to employees, calculated using the elected definition, must be reported to MERS.

Select your Definition of Compensation here. If you choose to customize your definition, skip this table and proceed to page 5.

	<input type="radio"/> Base Wages	<input type="radio"/> Box 1 Wages	<input type="radio"/> Gross Wages
Types of Compensation			
Regular Wages Salary or hourly wage X hours PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified) On-call pay	All Regular Wages included	All Regular Wages included	All Regular Wages included
Other Wages Shift differentials Overtime Severance issued over time (weekly/bi-weekly)	Excluded	All Other Wages included	All Other Wages included
Lump Sum Payments PTO cash-out Longevity Bonuses Merit pay Job certifications Educational degrees Moving expenses Sick payouts Severance (if issued as lump sum)	Excluded	All Lump Sum Payments included	All Lump Sum Payments included
Taxable Payments Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement) Prizes, gift cards Personal use of a company car Car allowance	Excluded	All Taxable Payments included	All Taxable Payments included
Reimbursement of Nontaxable Expenses (as defined by the IRS) Gun, tools, equipment, uniform Phone Fitness Mileage reimbursement Travel through an accountable plan (i.e. tracking mileage for reimbursement)	Excluded	Excluded	Excluded
Types of Deferrals			
Elective Deferrals of Employee Premiums/Contributions 457 employee and employer contributions 125 cafeteria plan, FSAs and HSAs IRA contributions	All Elective Deferrals included	Excluded	All Elective Deferrals included
Types of Benefits			
Nontaxable Fringe Benefits of Employees Health plan, dental, vision benefits Workers compensation premiums Short- or Long-term disability premiums Group term or whole life insurance < \$50,000	All Nontaxable Fringe Benefits included	Excluded	All Nontaxable Fringe Benefits included
Mandatory Contributions Defined Benefit employee contributions MERS Health Care Savings Program employee contributions	All Mandatory Contributions included	Excluded	All Mandatory Contributions included
Taxable Fringe Benefits Clothing reimbursement Stipends for health insurance opt out payments Group term life insurance > \$50,000	Excluded	Excluded	All Taxable Fringe Benefits included
Other Benefits / Lump Sum Payments Workers compensation settlement payments	Excluded	Excluded	All Other Lump Sum Benefits included

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Novi, City of

DIV: 63200102

SKIP THIS TABLE if you selected one of the standard definitions of compensation on page 4.

CUSTOM: If you choose this option, you must select boxes in each section you would like to include in your Definition of Compensation. You will be responsible for additional reporting details to track custom definitions.

Types of Compensation

Regular Wages

- | | |
|--|---|
| <input checked="" type="checkbox"/> Salary or hourly wage X hours | <input checked="" type="checkbox"/> On-call pay |
| <input checked="" type="checkbox"/> PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified) | <input type="checkbox"/> Other: _____ |

Other Wages apply: YES NO

- | | |
|---|---|
| <input checked="" type="checkbox"/> Shift differentials | <input type="checkbox"/> Severance issued over time (weekly/bi-weekly) |
| <input checked="" type="checkbox"/> Overtime | <input checked="" type="checkbox"/> Other: <u>overtime capped at 350 hours annually</u> |

Lump Sum Payments apply: YES NO

- | | |
|--|--|
| <input checked="" type="checkbox"/> PTO cash-out | <input type="checkbox"/> Educational degrees |
| <input checked="" type="checkbox"/> Longevity | <input type="checkbox"/> Moving expenses |
| <input type="checkbox"/> Bonuses | <input type="checkbox"/> Sick payouts |
| <input type="checkbox"/> Merit pay | <input type="checkbox"/> Severance (if issued as lump sum) |
| <input type="checkbox"/> Job certifications | <input type="checkbox"/> Other: _____ |

Taxable Payments apply: YES NO

- | | |
|---|--|
| <input type="checkbox"/> Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement) | <input type="checkbox"/> Car allowance |
| <input type="checkbox"/> Prizes, gift cards | <input type="checkbox"/> Other: _____ |
| <input type="checkbox"/> Personal use of a company car | |

Reimbursement of Nontaxable Expenses (as defined by the IRS) apply: YES NO

- | | |
|---|---|
| <input type="checkbox"/> Gun, tools, equipment, uniform | <input type="checkbox"/> Mileage reimbursement |
| <input type="checkbox"/> Phone | <input type="checkbox"/> Travel through an accountable plan (i.e. tracking mileage for reimbursement) |
| <input type="checkbox"/> Fitness | <input type="checkbox"/> Other: _____ |

Types of Deferrals

Elective Deferrals of Employee Premiums/Contributions apply: YES NO

- | | |
|---|---|
| <input checked="" type="checkbox"/> 457 employee and employer contributions | <input checked="" type="checkbox"/> IRA contributions |
| <input checked="" type="checkbox"/> 125 cafeteria plan, FSAs and HSAs | <input type="checkbox"/> Other: _____ |

Types of Benefits

Nontaxable Fringe Benefits of Employees apply: YES NO

- | | |
|--|--|
| <input checked="" type="checkbox"/> Health plan, dental, vision benefits | <input type="checkbox"/> Group term or whole life insurance < \$50,000 |
| <input type="checkbox"/> Workers compensation premiums | <input type="checkbox"/> Other: _____ |
| <input type="checkbox"/> Short- or Long-term disability premiums | |

Mandatory Contributions apply: YES NO

- | | |
|--|---------------------------------------|
| <input checked="" type="checkbox"/> Defined Benefit employee contributions | <input type="checkbox"/> Other: _____ |
| <input type="checkbox"/> MERS Health Care Savings Program employee contributions | |

Taxable Fringe Benefits apply: YES NO

- | | |
|---|---|
| <input type="checkbox"/> Clothing reimbursement | <input type="checkbox"/> Group term life insurance > \$50,000 |
| <input type="checkbox"/> Stipends for health insurance opt out payments | <input type="checkbox"/> Other: _____ |

Other Benefits / Lump Sum Payments apply: YES NO

- | | |
|---|---------------------------------------|
| <input type="checkbox"/> Workers compensation settlement payments | <input type="checkbox"/> Other: _____ |
|---|---------------------------------------|

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Novi, City of

DIV: 63200102

V. Execution:

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

This foregoing Addendum is hereby approved by City of Novi

at a Board Meeting which took place on: 12/07/2020
(mm/dd/yyyy)

Authorized Signature: _____

Printed Name: _____

Title: _____

Date: _____

I understand that approved board minutes are required to complete this request.

Board minutes should be sent to: DataCollectionProject@mersofmich.com

Defined Benefit Plan Adoption Agreement Addendum



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, hereby agrees to adopt and administer the MERS Defined Benefit (DB) Plan provided by the Municipal Employees' Retirement System of Michigan, as authorized by 1996 PA 220, in accordance with MERS Plan Document, as both may be amended, subject to the terms and conditions herein.

I. Effective Date

The effective date shall be the first day of **January, 2021**.

II. **Employer name** Novi, City of

Municipality number 632001

This is an amendment of the existing Adoption Agreement for the MERS Defined Benefit.

Any changes to plan provisions apply to employees in the division on the effective date, as well as to new hires ongoing. Definitions will apply for all service accrued after the effective date.

Division number 63200105

Division name on file with MERS Fire Local 3232

III. Plan Eligibility

Only those employees eligible for MERS membership may participate in the MERS Defined Benefit. If an employee classification is **included** in the plan, then employees that meet this definition will receive service credit if they work the required number of hours to meet the service credit qualification defined below. All eligible employees must be reported to MERS.

Using your Division Name above, expand on the employee classifications that are eligible to participate in MERS. For example, if Division is "General," please insert specific classifications that are eligible for MERS such as "Clerical Staff," "Elected Officials," "Library Director," etc.:

Fire Protection Officers hired prior to June 1, 2009

Employee classification contains **public safety employees:** Yes No

Public safety employees include: law enforcement, parole and probation officers, employees responsible for emergency response (911 dispatch, fire service, paramedics, etc.), public works, and other skilled support personnel (equipment operators, etc.).

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Novi, City of

DIV: 63200105

If you elect to include a special classification (chart below), then the employee will be required to meet the Service Credit Qualification as defined under section IV (Provisions) in order to earn a month of service. Excluded classification will require additional information below.

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 type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Seasonal Employees: Those who will work for the municipality from _____ to _____ only.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Voter-Elected Officials	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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"/>

Probationary Periods (select one):

Service 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, the employer will not report or provide service.

The probationary period will be _____ month(s).

Comments:

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

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Novi, City of

DIV: 63200105

IV. Provisions

1. Service Credit Qualification

To clarify how eligible employees earn service credit, please indicate how many hours per month an eligible employee needs to work. For example, if you require 10 eight-hour days, this would be 80 hours per month. If an 'hour per day' has been defined (like ten 7-hour days), electing 70 hours will be required. Employees must meet the definition of Plan Eligibility in order to earn service credit under the plan.

To receive one month of service credit, an employee shall work (or be paid for as if working)

80 hours in a month.

2. Leaves of Absence

Indicate by checking the boxes below, whether the potential for service credit will be allowed if an eligible employee is on one of the following types of leave, regardless of meeting the service credit qualification criteria.

Regardless whether an eligible employee is awarded service credit while on the selected type(s) of leave:

- MERS will skip over these months when determining the FAC amount for benefit calculations.
- Third-party wages **are not** reported for leaves of absence.
- Employers **are not** required to remit employer contributions based on leaves of absence when no wages are paid by the employer. However, an employer may submit additional voluntary contributions for the period of the leave in an amount determined by the employer.
- For **contributory divisions**, employee contributions are required for service credit to be retained. Employee contributions will be collected based on the Service Credit Qualification. Employers will calculate employee contributions due using the employee's current hourly rate (prior to leave). For example if 120 hours is required for service credit, then employee contributions shall be equal to 120 hours times the employee's hourly rate. Employees have three times the length of leave, to a maximum of five years, to pay required employee contributions. Leaves of absence are required to be reported to MERS, including the employee's start and end date per month, along with the employee's hourly rate.

Type of Leave	Service Credit Granted	Service Credit Excluded
Short- and Long-Term Disability	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Workers' Compensation	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Unpaid Family Medical Leave Act (FMLA)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other: _____ For example, sick and accident, administrative, educational, sabbatical, etc.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other 2: Service credit granted if employee is on payroll or makes mandatory pension contribution upon return Additional leave types as above	<input checked="" type="checkbox"/>	<input type="checkbox"/>

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).

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Novi, City of

DIV: 63200105

3. Definition of Compensation

The Definition of Compensation is used to calculate a participant's final average compensation and is used in determining both employer and employee contributions. Wages paid to employees, calculated using the elected definition, must be reported to MERS.

Select your Definition of Compensation here. If you choose to customize your definition, skip this table and proceed to page 5.

	<input type="checkbox"/> Base Wages	<input type="checkbox"/> Box 1 Wages	<input type="checkbox"/> Gross Wages
Types of Compensation			
Regular Wages Salary or hourly wage X hours PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified) On-call pay	All Regular Wages included	All Regular Wages included	All Regular Wages included
Other Wages Shift differentials Overtime Severance issued over time (weekly/bi-weekly)	Excluded	All Other Wages included	All Other Wages included
Lump Sum Payments PTO cash-out Longevity Bonuses Merit pay Job certifications Educational degrees Moving expenses Sick payouts Severance (if issued as lump sum)	Excluded	All Lump Sum Payments included	All Lump Sum Payments included
Taxable Payments Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement) Prizes, gift cards Personal use of a company car Car allowance	Excluded	All Taxable Payments included	All Taxable Payments included
Reimbursement of Nontaxable Expenses (as defined by the IRS) Gun, tools, equipment, uniform Phone Fitness Mileage reimbursement Travel through an accountable plan (i.e. tracking mileage for reimbursement)	Excluded	Excluded	Excluded
Types of Deferrals			
Elective Deferrals of Employee Premiums/Contributions 457 employee and employer contributions 125 cafeteria plan, FSAs and HSAs IRA contributions	All Elective Deferrals included	Excluded	All Elective Deferrals included
Types of Benefits			
Nontaxable Fringe Benefits of Employees Health plan, dental, vision benefits Workers compensation premiums Short- or Long-term disability premiums Group term or whole life insurance < \$50,000	All Nontaxable Fringe Benefits included	Excluded	All Nontaxable Fringe Benefits included
Mandatory Contributions Defined Benefit employee contributions MERS Health Care Savings Program employee contributions	All Mandatory Contributions included	Excluded	All Mandatory Contributions included
Taxable Fringe Benefits Clothing reimbursement Stipends for health insurance opt out payments Group term life insurance > \$50,000	Excluded	Excluded	All Taxable Fringe Benefits included
Other Benefits / Lump Sum Payments Workers compensation settlement payments	Excluded	Excluded	All Other Lump Sum Benefits included

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Novi, City of

DIV: 63200105

SKIP THIS TABLE if you selected one of the standard definitions of compensation on page 4.

CUSTOM: If you choose this option, you must select boxes in each section you would like to include in your Definition of Compensation. You will be responsible for additional reporting details to track custom definitions.

Types of Compensation

Regular Wages

- | | |
|--|---|
| <input checked="" type="checkbox"/> Salary or hourly wage X hours | <input checked="" type="checkbox"/> On-call pay |
| <input checked="" type="checkbox"/> PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified) | <input type="checkbox"/> Other: _____ |

Other Wages apply: YES NO

- | | |
|---|---|
| <input checked="" type="checkbox"/> Shift differentials | <input type="checkbox"/> Severance issued over time (weekly/bi-weekly) |
| <input checked="" type="checkbox"/> Overtime | <input checked="" type="checkbox"/> Other: <u>Overtime capped at 350 hours annually</u> |

Lump Sum Payments apply: YES NO

- | | |
|--|--|
| <input checked="" type="checkbox"/> PTO cash-out | <input type="checkbox"/> Educational degrees |
| <input checked="" type="checkbox"/> Longevity | <input type="checkbox"/> Moving expenses |
| <input type="checkbox"/> Bonuses | <input type="checkbox"/> Sick payouts |
| <input type="checkbox"/> Merit pay | <input type="checkbox"/> Severance (if issued as lump sum) |
| <input type="checkbox"/> Job certifications | <input type="checkbox"/> Other: _____ |

Taxable Payments apply: YES NO

- | | |
|---|--|
| <input type="checkbox"/> Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement) | <input type="checkbox"/> Car allowance |
| <input type="checkbox"/> Prizes, gift cards | <input type="checkbox"/> Other: _____ |
| <input type="checkbox"/> Personal use of a company car | |

Reimbursement of Nontaxable Expenses (as defined by the IRS) apply: YES NO

- | | |
|---|---|
| <input type="checkbox"/> Gun, tools, equipment, uniform | <input type="checkbox"/> Mileage reimbursement |
| <input type="checkbox"/> Phone | <input type="checkbox"/> Travel through an accountable plan (i.e. tracking mileage for reimbursement) |
| <input type="checkbox"/> Fitness | <input type="checkbox"/> Other: _____ |

Types of Deferrals

Elective Deferrals of Employee Premiums/Contributions apply: YES NO

- | | |
|---|---|
| <input checked="" type="checkbox"/> 457 employee and employer contributions | <input checked="" type="checkbox"/> IRA contributions |
| <input checked="" type="checkbox"/> 125 cafeteria plan, FSAs and HSAs | <input type="checkbox"/> Other: _____ |

Types of Benefits

Nontaxable Fringe Benefits of Employees apply: YES NO

- | | |
|---|--|
| <input checked="" type="checkbox"/> Health plan, dental, vision benefits | <input type="checkbox"/> Group term or whole life insurance < \$50,000 |
| <input type="checkbox"/> Workers compensation premiums | <input type="checkbox"/> Other: _____ |
| <input checked="" type="checkbox"/> Short- or Long-term disability premiums | |

Mandatory Contributions apply: YES NO

- | | |
|--|---------------------------------------|
| <input checked="" type="checkbox"/> Defined Benefit employee contributions | <input type="checkbox"/> Other: _____ |
| <input type="checkbox"/> MERS Health Care Savings Program employee contributions | |

Taxable Fringe Benefits apply: YES NO

- | | |
|---|---|
| <input type="checkbox"/> Clothing reimbursement | <input type="checkbox"/> Group term life insurance > \$50,000 |
| <input type="checkbox"/> Stipends for health insurance opt out payments | <input type="checkbox"/> Other: _____ |

Other Benefits / Lump Sum Payments apply: YES NO

- | | |
|---|---------------------------------------|
| <input type="checkbox"/> Workers compensation settlement payments | <input type="checkbox"/> Other: _____ |
|---|---------------------------------------|

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Novi, City of

DIV: 63200105

V. Execution:

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

This foregoing Addendum is hereby approved by City of Novi

at a Board Meeting which took place on: 12/07/2020
(mm/dd/yyyy)

Authorized Signature: _____

Printed Name: _____

Title: _____

Date: _____

I understand that approved board minutes are required to complete this request.

Board minutes should be sent to: DataCollectionProject@mersofmich.com

Defined Benefit Plan Adoption Agreement Addendum



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

www.marsofmich.com

The employer, a participating municipality or court within the state of Michigan, hereby agrees to adopt and administer the MERS Defined Benefit (DB) Plan provided by the Municipal Employees' Retirement System of Michigan, as authorized by 1996 PA 220, in accordance with MERS Plan Document, as both may be amended, subject to the terms and conditions herein.

I. Effective Date

The effective date shall be the first day of **January, 2021**.

II. Employer name Novi, City of

Municipality number 632001

This is an amendment of the existing Adoption Agreement for the MERS Defined Benefit.

Any changes to plan provisions apply to employees in the division on the effective date, as well as to new hires ongoing. Definitions will apply for all service accrued after the effective date.

Division number 63200110

Division name on file with MERS General Union

III. Plan Eligibility

Only those employees eligible for MERS membership may participate in the MERS Defined Benefit. If an employee classification is **included** in the plan, then employees that meet this definition will receive service credit if they work the required number of hours to meet the service credit qualification defined below. All eligible employees must be reported to MERS.

Using your Division Name above, expand on the employee classifications that are eligible to participate in MERS. For example, if Division is "General," please insert specific classifications that are eligible for MERS such as "Clerical Staff," "Elected Officials," "Library Director," etc.:

Police Clerical hired prior to September 3, 2011

Employee classification contains **public safety employees:** Yes No

Public safety employees include: law enforcement, parole and probation officers, employees responsible for emergency response (911 dispatch, fire service, paramedics, etc.), public works, and other skilled support personnel (equipment operators, etc.).

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Novi, City of

DIV: 63200110

If you elect to include a special classification (chart below), then the employee will be required to meet the Service Credit Qualification as defined under section IV (Provisions) in order to earn a month of service. Excluded classification will require additional information below.

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 type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Seasonal Employees: Those who will work for the municipality from _____ to _____ only.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Voter-Elected Officials	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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"/>

Probationary Periods (select one):

- Service 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, the employer will not report or provide service.

The probationary period will be _____ month(s).

Comments:

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

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Novi, City of

DIV: 63200110

IV. Provisions

1. Service Credit Qualification

To clarify how eligible employees earn service credit, please indicate how many hours per month an eligible employee needs to work. For example, if you require 10 eight-hour days, this would be 80 hours per month. If an 'hour per day' has been defined (like ten 7-hour days), electing 70 hours will be required. Employees must meet the definition of Plan Eligibility in order to earn service credit under the plan.

To receive one month of service credit, an employee shall work (or be paid for as if working)

75 hours in a month.

2. Leaves of Absence

Indicate by checking the boxes below, whether the potential for service credit will be allowed if an eligible employee is on one of the following types of leave, regardless of meeting the service credit qualification criteria.

Regardless whether an eligible employee is awarded service credit while on the selected type(s) of leave:

- MERS will skip over these months when determining the FAC amount for benefit calculations.
- Third-party wages **are not** reported for leaves of absence.
- Employers **are not** required to remit employer contributions based on leaves of absence when no wages are paid by the employer. However, an employer may submit additional voluntary contributions for the period of the leave in an amount determined by the employer.
- For **contributory divisions**, employee contributions are required for service credit to be retained. Employee contributions will be collected based on the Service Credit Qualification. Employers will calculate employee contributions due using the employee's current hourly rate (prior to leave). For example if 120 hours is required for service credit, then employee contributions shall be equal to 120 hours times the employee's hourly rate. Employees have three times the length of leave, to a maximum of five years, to pay required employee contributions. Leaves of absence are required to be reported to MERS, including the employee's start and end date per month, along with the employee's hourly rate.

Type of Leave	Service Credit Granted	Service Credit Excluded
Short- and Long-Term Disability	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Workers' Compensation	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Unpaid Family Medical Leave Act (FMLA)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other: _____ For example, sick and accident, administrative, educational, sabbatical, etc.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other 2: Service credit granted if employee is on payroll or makes mandatory pension contributions u Additional leave types as above	<input checked="" type="checkbox"/>	<input type="checkbox"/>

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).

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Novi, City of

DIV: 63200110

3. Definition of Compensation

The Definition of Compensation is used to calculate a participant’s final average compensation and is used in determining both employer and employee contributions. Wages paid to employees, calculated using the elected definition, must be reported to MERS.

Select your Definition of Compensation here. If you choose to customize your definition, skip this table and proceed to page 5.

	<input type="radio"/> Base Wages	<input type="radio"/> Box 1 Wages	<input type="radio"/> Gross Wages
Types of Compensation			
Regular Wages Salary or hourly wage X hours PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified) On-call pay	All Regular Wages included	All Regular Wages included	All Regular Wages included
Other Wages Shift differentials Overtime Severance issued over time (weekly/bi-weekly)	Excluded	All Other Wages included	All Other Wages included
Lump Sum Payments PTO cash-out Longevity Bonuses Merit pay Job certifications Educational degrees Moving expenses Sick payouts Severance (if issued as lump sum)	Excluded	All Lump Sum Payments included	All Lump Sum Payments included
Taxable Payments Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement) Prizes, gift cards Personal use of a company car Car allowance	Excluded	All Taxable Payments included	All Taxable Payments included
Reimbursement of Nontaxable Expenses (as defined by the IRS) Gun, tools, equipment, uniform Phone Fitness Mileage reimbursement Travel through an accountable plan (i.e. tracking mileage for reimbursement)	Excluded	Excluded	Excluded
Types of Deferrals			
Elective Deferrals of Employee Premiums/Contributions 457 employee and employer contributions 125 cafeteria plan, FSAs and HSAs IRA contributions	All Elective Deferrals included	Excluded	All Elective Deferrals included
Types of Benefits			
Nontaxable Fringe Benefits of Employees Health plan, dental, vision benefits Workers compensation premiums Short- or Long-term disability premiums Group term or whole life insurance < \$50,000	All Nontaxable Fringe Benefits included	Excluded	All Nontaxable Fringe Benefits included
Mandatory Contributions Defined Benefit employee contributions MERS Health Care Savings Program employee contributions	All Mandatory Contributions included	Excluded	All Mandatory Contributions included
Taxable Fringe Benefits Clothing reimbursement Stipends for health insurance opt out payments Group term life insurance > \$50,000	Excluded	Excluded	All Taxable Fringe Benefits included
Other Benefits / Lump Sum Payments Workers compensation settlement payments	Excluded	Excluded	All Other Lump Sum Benefits included

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Novi, City of

DIV: 63200110

SKIP THIS TABLE if you selected one of the standard definitions of compensation on page 4.

CUSTOM: If you choose this option, you must select boxes in each section you would like to include in your Definition of Compensation. You will be responsible for additional reporting details to track custom definitions.

Types of Compensation

Regular Wages

- | | |
|--|---|
| <input checked="" type="checkbox"/> Salary or hourly wage X hours | <input checked="" type="checkbox"/> On-call pay |
| <input checked="" type="checkbox"/> PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified) | <input type="checkbox"/> Other: _____ |

Other Wages apply: YES NO

- | | |
|---|---|
| <input checked="" type="checkbox"/> Shift differentials | <input type="checkbox"/> Severance issued over time (weekly/bi-weekly) |
| <input checked="" type="checkbox"/> Overtime | <input checked="" type="checkbox"/> Other: <u>Overtime capped at 350 hours annually</u> |

Lump Sum Payments apply: YES NO

- | | |
|--|--|
| <input checked="" type="checkbox"/> PTO cash-out | <input type="checkbox"/> Educational degrees |
| <input checked="" type="checkbox"/> Longevity | <input type="checkbox"/> Moving expenses |
| <input type="checkbox"/> Bonuses | <input type="checkbox"/> Sick payouts |
| <input type="checkbox"/> Merit pay | <input type="checkbox"/> Severance (if issued as lump sum) |
| <input type="checkbox"/> Job certifications | <input type="checkbox"/> Other: _____ |

Taxable Payments apply: YES NO

- | | |
|---|--|
| <input type="checkbox"/> Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement) | <input type="checkbox"/> Car allowance |
| <input type="checkbox"/> Prizes, gift cards | <input type="checkbox"/> Other: _____ |
| <input type="checkbox"/> Personal use of a company car | |

Reimbursement of Nontaxable Expenses (as defined by the IRS) apply: YES NO

- | | |
|---|---|
| <input type="checkbox"/> Gun, tools, equipment, uniform | <input type="checkbox"/> Mileage reimbursement |
| <input type="checkbox"/> Phone | <input type="checkbox"/> Travel through an accountable plan (i.e. tracking mileage for reimbursement) |
| <input type="checkbox"/> Fitness | <input type="checkbox"/> Other: _____ |

Types of Deferrals

Elective Deferrals of Employee Premiums/Contributions apply: YES NO

- | | |
|---|---|
| <input checked="" type="checkbox"/> 457 employee and employer contributions | <input checked="" type="checkbox"/> IRA contributions |
| <input checked="" type="checkbox"/> 125 cafeteria plan, FSAs and HSAs | <input type="checkbox"/> Other: _____ |

Types of Benefits

Nontaxable Fringe Benefits of Employees apply: YES NO

- | | |
|--|--|
| <input checked="" type="checkbox"/> Health plan, dental, vision benefits | <input type="checkbox"/> Group term or whole life insurance < \$50,000 |
| <input type="checkbox"/> Workers compensation premiums | <input type="checkbox"/> Other: _____ |
| <input type="checkbox"/> Short- or Long-term disability premiums | |

Mandatory Contributions apply: YES NO

- | | |
|--|---------------------------------------|
| <input checked="" type="checkbox"/> Defined Benefit employee contributions | <input type="checkbox"/> Other: _____ |
| <input type="checkbox"/> MERS Health Care Savings Program employee contributions | |

Taxable Fringe Benefits apply: YES NO

- | | |
|---|---|
| <input type="checkbox"/> Clothing reimbursement | <input type="checkbox"/> Group term life insurance > \$50,000 |
| <input type="checkbox"/> Stipends for health insurance opt out payments | <input type="checkbox"/> Other: _____ |

Other Benefits / Lump Sum Payments apply: YES NO

- | | |
|---|---------------------------------------|
| <input type="checkbox"/> Workers compensation settlement payments | <input type="checkbox"/> Other: _____ |
|---|---------------------------------------|

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Novi, City of

DIV: 63200110

V. Execution:

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

This foregoing Addendum is hereby approved by City of Novi

at a Board Meeting which took place on: 12/07/2020
(mm/dd/yyyy)

Authorized Signature: _____

Printed Name: _____

Title: _____

Date: _____

- I understand that approved board minutes are required to complete this request.
Board minutes should be sent to: DataCollectionProject@mersofmich.com

Defined Benefit Plan Adoption Agreement Addendum



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, hereby agrees to adopt and administer the MERS Defined Benefit (DB) Plan provided by the Municipal Employees' Retirement System of Michigan, as authorized by 1996 PA 220, in accordance with MERS Plan Document, as both may be amended, subject to the terms and conditions herein.

I. Effective Date

The effective date shall be the first day of **January, 2021**.

II. Employer name Novi, City of

Municipality number 632001

This is an amendment of the existing Adoption Agreement for the MERS Defined Benefit.

Any changes to plan provisions apply to employees in the division on the effective date, as well as to new hires ongoing. Definitions will apply for all service accrued after the effective date.

Division number 63200111

Division name on file with MERS MAPE

III. Plan Eligibility

Only those employees eligible for MERS membership may participate in the MERS Defined Benefit. If an employee classification is **included** in the plan, then employees that meet this definition will receive service credit if they work the required number of hours to meet the service credit qualification defined below. All eligible employees must be reported to MERS.

Using your Division Name above, expand on the employee classifications that are eligible to participate in MERS. For example, if Division is "General," please insert specific classifications that are eligible for MERS such as "Clerical Staff," "Elected Officials," "Library Director," etc.:

DPW, Clerical, Field Employees hired prior to December 1, 2006

Employee classification contains **public safety employees**: Yes No

Public safety employees include: law enforcement, parole and probation officers, employees responsible for emergency response (911 dispatch, fire service, paramedics, etc.), public works, and other skilled support personnel (equipment operators, etc.).

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Novi, City of

DIV: 63200111

If you elect to include a special classification (chart below), then the employee will be required to meet the Service Credit Qualification as defined under section IV (Provisions) in order to earn a month of service. Excluded classification will require additional information below.

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 40 _____ per week _____.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Seasonal Employees: Those who will work for the municipality from April _____ to October _____ only.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Voter-Elected Officials	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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"/>

Probationary Periods (select one):

- Service 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, the employer will not report or provide service.

The probationary period will be _____ month(s).

Comments:

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

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Novi, City of

DIV: 63200111

IV. Provisions

1. Service Credit Qualification

To clarify how eligible employees earn service credit, please indicate how many hours per month an eligible employee needs to work. For example, if you require 10 eight-hour days, this would be 80 hours per month. If an 'hour per day' has been defined (like ten 7-hour days), electing 70 hours will be required. Employees must meet the definition of Plan Eligibility in order to earn service credit under the plan.

To receive one month of service credit, an employee shall work (or be paid for as if working) 75 hours in a month.

2. Leaves of Absence

Indicate by checking the boxes below, whether the potential for service credit will be allowed if an eligible employee is on one of the following types of leave, regardless of meeting the service credit qualification criteria.

Regardless whether an eligible employee is awarded service credit while on the selected type(s) of leave:

- MERS will skip over these months when determining the FAC amount for benefit calculations.
- Third-party wages **are not** reported for leaves of absence.
- Employers **are not** required to remit employer contributions based on leaves of absence when no wages are paid by the employer. However, an employer may submit additional voluntary contributions for the period of the leave in an amount determined by the employer.
- For **contributory divisions**, employee contributions are required for service credit to be retained. Employee contributions will be collected based on the Service Credit Qualification. Employers will calculate employee contributions due using the employee's current hourly rate (prior to leave). For example if 120 hours is required for service credit, then employee contributions shall be equal to 120 hours times the employee's hourly rate. Employees have three times the length of leave, to a maximum of five years, to pay required employee contributions. Leaves of absence are required to be reported to MERS, including the employee's start and end date per month, along with the employee's hourly rate.

Type of Leave	Service Credit Granted	Service Credit Excluded
Short- and Long-Term Disability	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Workers' Compensation	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Unpaid Family Medical Leave Act (FMLA)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other: _____ For example, sick and accident, administrative, educational, sabbatical, etc.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other 2: <u>Service credit granted if on payroll or makes mandatory pension contribution upon return to</u> Additional leave types as above	<input checked="" type="checkbox"/>	<input type="checkbox"/>

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).

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Novi, City of

DIV: 63200111

3. Definition of Compensation

The Definition of Compensation is used to calculate a participant’s final average compensation and is used in determining both employer and employee contributions. Wages paid to employees, calculated using the elected definition, must be reported to MERS.

Select your Definition of Compensation here. If you choose to customize your definition, skip this table and proceed to page 5.

	<input type="radio"/> Base Wages	<input type="radio"/> Box 1 Wages	<input type="radio"/> Gross Wages
Types of Compensation			
Regular Wages Salary or hourly wage X hours PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified) On-call pay	All Regular Wages included	All Regular Wages included	All Regular Wages included
Other Wages Shift differentials Overtime Severance issued over time (weekly/bi-weekly)	Excluded	All Other Wages included	All Other Wages included
Lump Sum Payments PTO cash-out Longevity Bonuses Merit pay Job certifications Educational degrees Moving expenses Sick payouts Severance (if issued as lump sum)	Excluded	All Lump Sum Payments included	All Lump Sum Payments included
Taxable Payments Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement) Prizes, gift cards Personal use of a company car Car allowance	Excluded	All Taxable Payments included	All Taxable Payments included
Reimbursement of Nontaxable Expenses (as defined by the IRS) Gun, tools, equipment, uniform Phone Fitness Mileage reimbursement Travel through an accountable plan (i.e. tracking mileage for reimbursement)	Excluded	Excluded	Excluded
Types of Deferrals			
Elective Deferrals of Employee Premiums/Contributions 457 employee and employer contributions 125 cafeteria plan, FSAs and HSAs IRA contributions	All Elective Deferrals included	Excluded	All Elective Deferrals included
Types of Benefits			
Nontaxable Fringe Benefits of Employees Health plan, dental, vision benefits Workers compensation premiums Short- or Long-term disability premiums Group term or whole life insurance < \$50,000	All Nontaxable Fringe Benefits included	Excluded	All Nontaxable Fringe Benefits included
Mandatory Contributions Defined Benefit employee contributions MERS Health Care Savings Program employee contributions	All Mandatory Contributions included	Excluded	All Mandatory Contributions included
Taxable Fringe Benefits Clothing reimbursement Stipends for health insurance opt out payments Group term life insurance > \$50,000	Excluded	Excluded	All Taxable Fringe Benefits included
Other Benefits / Lump Sum Payments Workers compensation settlement payments	Excluded	Excluded	All Other Lump Sum Benefits included

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Novi, City of

DIV: 63200111

SKIP THIS TABLE if you selected one of the standard definitions of compensation on page 4.

CUSTOM: If you choose this option, you must select boxes in each section you would like to include in your Definition of Compensation. You will be responsible for additional reporting details to track custom definitions.

Types of Compensation

Regular Wages

 Salary or hourly wage X hours

 PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified)

 On-call pay

 Other: _____

Other Wages apply: YES NO
 Shift differentials

 Overtime

 Severance issued over time (weekly/bi-weekly)

 Other: Overtime capped at 350 hours annually
Lump Sum Payments apply: YES NO
 PTO cash-out

 Longevity

 Bonuses

 Merit pay

 Job certifications

 Educational degrees

 Moving expenses

 Sick payouts

 Severance (if issued as lump sum)

 Other: _____

Taxable Payments apply: YES NO
 Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement)

 Prizes, gift cards

 Personal use of a company car

 Car allowance

 Other: _____

Reimbursement of Nontaxable Expenses (as defined by the IRS) apply: YES NO
 Gun, tools, equipment, uniform

 Phone

 Fitness

 Mileage reimbursement

 Travel through an accountable plan (i.e. tracking mileage for reimbursement)

 Other: _____

Types of Deferrals

Elective Deferrals of Employee Premiums/Contributions apply: YES NO
 457 employee and employer contributions

 125 cafeteria plan, FSAs and HSAs

 IRA contributions

 Other: _____

Types of Benefits

Nontaxable Fringe Benefits of Employees apply: YES NO
 Health plan, dental, vision benefits

 Workers compensation premiums

 Short- or Long-term disability premiums

 Group term or whole life insurance < \$50,000

 Other: _____

Mandatory Contributions apply: YES NO
 Defined Benefit employee contributions

 MERS Health Care Savings Program employee contributions

 Other: _____

Taxable Fringe Benefits apply: YES NO
 Clothing reimbursement

 Stipends for health insurance opt out payments

 Group term life insurance > \$50,000

 Other: _____

Other Benefits / Lump Sum Payments apply: YES NO
 Workers compensation settlement payments

 Other: _____

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Novi, City of

DIV: 63200111

V. Execution:

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

This foregoing Addendum is hereby approved by City of Novi

at a Board Meeting which took place on: 12/07/2020
(mm/dd/yyyy)

Authorized Signature: _____

Printed Name: _____

Title: _____

Date: _____

- I understand that approved board minutes are required to complete this request.
Board minutes should be sent to: DataCollectionProject@mersofmich.com

Defined Benefit Plan Adoption Agreement Addendum



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, hereby agrees to adopt and administer the MERS Defined Benefit (DB) Plan provided by the Municipal Employees' Retirement System of Michigan, as authorized by 1996 PA 220, in accordance with MERS Plan Document, as both may be amended, subject to the terms and conditions herein.

I. Effective Date

The effective date shall be the first day of **January, 2021**.

II. Employer name Novi, City of

Municipality number 632001

This is an amendment of the existing Adoption Agreement for the MERS Defined Benefit.

Any changes to plan provisions apply to employees in the division on the effective date, as well as to new hires ongoing. Definitions will apply for all service accrued after the effective date.

Division number 63200112

Division name on file with MERS Library Emplys

III. Plan Eligibility

Only those employees eligible for MERS membership may participate in the MERS Defined Benefit. If an employee classification is **included** in the plan, then employees that meet this definition will receive service credit if they work the required number of hours to meet the service credit qualification defined below. All eligible employees must be reported to MERS.

Using your Division Name above, expand on the employee classifications that are eligible to participate in MERS. For example, if Division is "General," please insert specific classifications that are eligible for MERS such as "Clerical Staff," "Elected Officials," "Library Director," etc.:

Employees hired prior to May 1, 2006.

Employee classification contains **public safety employees:** Yes No

Public safety employees include: law enforcement, parole and probation officers, employees responsible for emergency response (911 dispatch, fire service, paramedics, etc.), public works, and other skilled support personnel (equipment operators, etc.).

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Novi, City of

DIV: 63200112

If you elect to include a special classification (chart below), then the employee will be required to meet the Service Credit Qualification as defined under section IV (Provisions) in order to earn a month of service. Excluded classification will require additional information below.

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 40 _____ per week _____.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Seasonal Employees: Those who will work for the municipality from _____ to _____ only.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Voter-Elected Officials	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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"/>

Probationary Periods (select one):

- Service 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, the employer will not report or provide service.

The probationary period will be _____ month(s).

Comments:

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

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Novi, City of

DIV: 63200112

IV. Provisions

1. Service Credit Qualification

To clarify how eligible employees earn service credit, please indicate how many hours per month an eligible employee needs to work. For example, if you require 10 eight-hour days, this would be 80 hours per month. If an 'hour per day' has been defined (like ten 7-hour days), electing 70 hours will be required. Employees must meet the definition of Plan Eligibility in order to earn service credit under the plan.

To receive one month of service credit, an employee shall work (or be paid for as if working)

75 hours in a month.

2. Leaves of Absence

Indicate by checking the boxes below, whether the potential for service credit will be allowed if an eligible employee is on one of the following types of leave, regardless of meeting the service credit qualification criteria.

Regardless whether an eligible employee is awarded service credit while on the selected type(s) of leave:

- MERS will skip over these months when determining the FAC amount for benefit calculations.
- Third-party wages **are not** reported for leaves of absence.
- Employers **are not** required to remit employer contributions based on leaves of absence when no wages are paid by the employer. However, an employer may submit additional voluntary contributions for the period of the leave in an amount determined by the employer.
- For **contributory divisions**, employee contributions are required for service credit to be retained. Employee contributions will be collected based on the Service Credit Qualification. Employers will calculate employee contributions due using the employee's current hourly rate (prior to leave). For example if 120 hours is required for service credit, then employee contributions shall be equal to 120 hours times the employee's hourly rate. Employees have three times the length of leave, to a maximum of five years, to pay required employee contributions. Leaves of absence are required to be reported to MERS, including the employee's start and end date per month, along with the employee's hourly rate.

Type of Leave	Service Credit Granted	Service Credit Excluded
Short- and Long-Term Disability	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Workers' Compensation	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Unpaid Family Medical Leave Act (FMLA)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other: _____ For example, sick and accident, administrative, educational, sabbatical, etc.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other 2: Service credit granted if on payroll or makes mandatory pension contribution upon return to Additional leave types as above	<input checked="" type="checkbox"/>	<input type="checkbox"/>

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).

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Novi, City of

DIV: 63200112

3. Definition of Compensation

The Definition of Compensation is used to calculate a participant's final average compensation and is used in determining both employer and employee contributions. Wages paid to employees, calculated using the elected definition, must be reported to MERS.

Select your Definition of Compensation here. If you choose to customize your definition, skip this table and proceed to page 5.

	<input type="radio"/> Base Wages	<input type="radio"/> Box 1 Wages	<input type="radio"/> Gross Wages
Types of Compensation			
Regular Wages Salary or hourly wage X hours PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified) On-call pay	All Regular Wages included	All Regular Wages included	All Regular Wages included
Other Wages Shift differentials Overtime Severance issued over time (weekly/bi-weekly)	Excluded	All Other Wages included	All Other Wages included
Lump Sum Payments PTO cash-out Longevity Bonuses Merit pay Job certifications Educational degrees Moving expenses Sick payouts Severance (if issued as lump sum)	Excluded	All Lump Sum Payments included	All Lump Sum Payments included
Taxable Payments Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement) Prizes, gift cards Personal use of a company car Car allowance	Excluded	All Taxable Payments included	All Taxable Payments included
Reimbursement of Nontaxable Expenses (as defined by the IRS) Gun, tools, equipment, uniform Phone Fitness Mileage reimbursement Travel through an accountable plan (i.e. tracking mileage for reimbursement)	Excluded	Excluded	Excluded
Types of Deferrals			
Elective Deferrals of Employee Premiums/Contributions 457 employee and employer contributions 125 cafeteria plan, FSAs and HSAs IRA contributions	All Elective Deferrals included	Excluded	All Elective Deferrals included
Types of Benefits			
Nontaxable Fringe Benefits of Employees Health plan, dental, vision benefits Workers compensation premiums Short- or Long-term disability premiums Group term or whole life insurance < \$50,000	All Nontaxable Fringe Benefits included	Excluded	All Nontaxable Fringe Benefits included
Mandatory Contributions Defined Benefit employee contributions MERS Health Care Savings Program employee contributions	All Mandatory Contributions included	Excluded	All Mandatory Contributions included
Taxable Fringe Benefits Clothing reimbursement Stipends for health insurance opt out payments Group term life insurance > \$50,000	Excluded	Excluded	All Taxable Fringe Benefits included
Other Benefits / Lump Sum Payments Workers compensation settlement payments	Excluded	Excluded	All Other Lump Sum Benefits included

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Novi, City of

DIV: 63200112

SKIP THIS TABLE if you selected one of the standard definitions of compensation on page 4.

CUSTOM: If you choose this option, you must select boxes in each section you would like to include in your Definition of Compensation. You will be responsible for additional reporting details to track custom definitions.

Types of Compensation

Regular Wages

- Salary or hourly wage X hours
- PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified)
- On-call pay
- Other: _____

Other Wages apply: YES NO

- Shift differentials
- Overtime
- Severance issued over time (weekly/bi-weekly)
- Other: _____

Lump Sum Payments apply: YES NO

- PTO cash-out
- Longevity
- Bonuses
- Merit pay
- Job certifications
- Educational degrees
- Moving expenses
- Sick payouts
- Severance (if issued as lump sum)
- Other: _____

Taxable Payments apply: YES NO

- Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement)
- Prizes, gift cards
- Personal use of a company car
- Car allowance
- Other: _____

Reimbursement of Nontaxable Expenses (as defined by the IRS) apply: YES NO

- Gun, tools, equipment, uniform
- Phone
- Fitness
- Mileage reimbursement
- Travel through an accountable plan (i.e. tracking mileage for reimbursement)
- Other: _____

Types of Deferrals

Elective Deferrals of Employee Premiums/Contributions apply: YES NO

- 457 employee and employer contributions
- 125 cafeteria plan, FSAs and HSAs
- IRA contributions
- Other: _____

Types of Benefits

Nontaxable Fringe Benefits of Employees apply: YES NO

- Health plan, dental, vision benefits
- Workers compensation premiums
- Short- or Long-term disability premiums
- Group term or whole life insurance < \$50,000
- Other: _____

Mandatory Contributions apply: YES NO

- Defined Benefit employee contributions
- MERS Health Care Savings Program employee contributions
- Other: _____

Taxable Fringe Benefits apply: YES NO

- Clothing reimbursement
- Stipends for health insurance opt out payments
- Group term life insurance > \$50,000
- Other: _____

Other Benefits / Lump Sum Payments apply: YES NO

- Workers compensation settlement payments
- Other: _____

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Novi, City of

DIV: 63200112

V. Execution:

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

This foregoing Addendum is hereby approved by City of Novi

at a Board Meeting which took place on: 12/07/2020
(mm/dd/yyyy)

Authorized Signature: _____

Printed Name: _____

Title: _____

Date: _____

I understand that approved board minutes are required to complete this request.

Board minutes should be sent to: DataCollectionProject@mersofmich.com

Defined Benefit Plan Adoption Agreement Addendum



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, hereby agrees to adopt and administer the MERS Defined Benefit (DB) Plan provided by the Municipal Employees' Retirement System of Michigan, as authorized by 1996 PA 220, in accordance with MERS Plan Document, as both may be amended, subject to the terms and conditions herein.

I. Effective Date

The effective date shall be the first day of **January, 2021**.

II. Employer name Novi, City of

Municipality number 632001

This is an amendment of the existing Adoption Agreement for the MERS Defined Benefit.

Any changes to plan provisions apply to employees in the division on the effective date, as well as to new hires ongoing. Definitions will apply for all service accrued after the effective date.

Division number 63200120

Division name on file with MERS Dispatchers

III. Plan Eligibility

Only those employees eligible for MERS membership may participate in the MERS Defined Benefit. If an employee classification is **included** in the plan, then employees that meet this definition will receive service credit if they work the required number of hours to meet the service credit qualification defined below. All eligible employees must be reported to MERS.

Using your Division Name above, expand on the employee classifications that are eligible to participate in MERS. For example, if Division is "General," please insert specific classifications that are eligible for MERS such as "Clerical Staff," "Elected Officials," "Library Director," etc.:

Dispatch employees hired prior to August 23, 2011

Employee classification contains **public safety employees:** Yes No

Public safety employees include: law enforcement, parole and probation officers, employees responsible for emergency response (911 dispatch, fire service, paramedics, etc.), public works, and other skilled support personnel (equipment operators, etc.).

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Novi, City of

DIV: 63200120

If you elect to include a special classification (chart below), then the employee will be required to meet the Service Credit Qualification as defined under section IV (Provisions) in order to earn a month of service. Excluded classification will require additional information below.

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 type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Seasonal Employees: Those who will work for the municipality from _____ to _____ only.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Voter-Elected Officials	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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"/>

Probationary Periods (select one):

- Service 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, the employer will not report or provide service.

The probationary period will be _____ month(s).

Comments:

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

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Novi, City of

DIV: 63200120

IV. Provisions

1. Service Credit Qualification

To clarify how eligible employees earn service credit, please indicate how many hours per month an eligible employee needs to work. For example, if you require 10 eight-hour days, this would be 80 hours per month. If an 'hour per day' has been defined (like ten 7-hour days), electing 70 hours will be required. Employees must meet the definition of Plan Eligibility in order to earn service credit under the plan.

To receive one month of service credit, an employee shall work (or be paid for as if working) 80 hours in a month.

2. Leaves of Absence

Indicate by checking the boxes below, whether the potential for service credit will be allowed if an eligible employee is on one of the following types of leave, regardless of meeting the service credit qualification criteria.

Regardless whether an eligible employee is awarded service credit while on the selected type(s) of leave:

- MERS will skip over these months when determining the FAC amount for benefit calculations.
- Third-party wages **are not** reported for leaves of absence.
- Employers **are not** required to remit employer contributions based on leaves of absence when no wages are paid by the employer. However, an employer may submit additional voluntary contributions for the period of the leave in an amount determined by the employer.
- For **contributory divisions**, employee contributions are required for service credit to be retained. Employee contributions will be collected based on the Service Credit Qualification. Employers will calculate employee contributions due using the employee's current hourly rate (prior to leave). For example if 120 hours is required for service credit, then employee contributions shall be equal to 120 hours times the employee's hourly rate. Employees have three times the length of leave, to a maximum of five years, to pay required employee contributions. Leaves of absence are required to be reported to MERS, including the employee's start and end date per month, along with the employee's hourly rate.

Type of Leave	Service Credit Granted	Service Credit Excluded
Short- and Long-Term Disability	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Workers' Compensation	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Unpaid Family Medical Leave Act (FMLA)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other: _____ For example, sick and accident, administrative, educational, sabbatical, etc.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other 2: Service credit granted if on payroll or makes mandatory pension contribution upon return to Additional leave types as above	<input checked="" type="checkbox"/>	<input type="checkbox"/>

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).

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Novi, City of

DIV: 63200120

3. Definition of Compensation

The Definition of Compensation is used to calculate a participant’s final average compensation and is used in determining both employer and employee contributions. Wages paid to employees, calculated using the elected definition, must be reported to MERS.

Select your Definition of Compensation here. If you choose to customize your definition, skip this table and proceed to page 5.

	<input type="radio"/> Base Wages	<input type="radio"/> Box 1 Wages	<input type="radio"/> Gross Wages
Types of Compensation			
Regular Wages Salary or hourly wage X hours PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified) On-call pay	All Regular Wages included	All Regular Wages included	All Regular Wages included
Other Wages Shift differentials Overtime Severance issued over time (weekly/bi-weekly)	Excluded	All Other Wages included	All Other Wages included
Lump Sum Payments PTO cash-out Longevity Bonuses Merit pay Job certifications Educational degrees Moving expenses Sick payouts Severance (if issued as lump sum)	Excluded	All Lump Sum Payments included	All Lump Sum Payments included
Taxable Payments Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement) Prizes, gift cards Personal use of a company car Car allowance	Excluded	All Taxable Payments included	All Taxable Payments included
Reimbursement of Nontaxable Expenses (as defined by the IRS) Gun, tools, equipment, uniform Phone Fitness Mileage reimbursement Travel through an accountable plan (i.e. tracking mileage for reimbursement)	Excluded	Excluded	Excluded
Types of Deferrals			
Elective Deferrals of Employee Premiums/Contributions 457 employee and employer contributions 125 cafeteria plan, FSAs and HSAs IRA contributions	All Elective Deferrals included	Excluded	All Elective Deferrals included
Types of Benefits			
Nontaxable Fringe Benefits of Employees Health plan, dental, vision benefits Workers compensation premiums Short- or Long-term disability premiums Group term or whole life insurance < \$50,000	All Nontaxable Fringe Benefits included	Excluded	All Nontaxable Fringe Benefits included
Mandatory Contributions Defined Benefit employee contributions MERS Health Care Savings Program employee contributions	All Mandatory Contributions included	Excluded	All Mandatory Contributions included
Taxable Fringe Benefits Clothing reimbursement Stipends for health insurance opt out payments Group term life insurance > \$50,000	Excluded	Excluded	All Taxable Fringe Benefits included
Other Benefits / Lump Sum Payments Workers compensation settlement payments	Excluded	Excluded	All Other Lump Sum Benefits included

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Novi, City of

DIV: 63200120

SKIP THIS TABLE if you selected one of the standard definitions of compensation on page 4.

CUSTOM: If you choose this option, you must select boxes in each section you would like to include in your Definition of Compensation. You will be responsible for additional reporting details to track custom definitions.

Types of Compensation

Regular Wages

- | | |
|---|--|
| <input checked="" type="checkbox"/> Salary or hourly wage X hours
<input checked="" type="checkbox"/> PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified) | <input checked="" type="checkbox"/> On-call pay
<input type="checkbox"/> Other: _____ |
|---|--|

Other Wages apply: YES NO

- | | |
|---|---|
| <input checked="" type="checkbox"/> Shift differentials
<input checked="" type="checkbox"/> Overtime | <input type="checkbox"/> Severance issued over time (weekly/bi-weekly)
<input checked="" type="checkbox"/> Other: <u>Overtime capped at 350 hours annually</u> |
|---|---|

Lump Sum Payments apply: YES NO

- | | |
|--|--|
| <input checked="" type="checkbox"/> PTO cash-out
<input checked="" type="checkbox"/> Longevity
<input type="checkbox"/> Bonuses
<input type="checkbox"/> Merit pay
<input type="checkbox"/> Job certifications | <input type="checkbox"/> Educational degrees
<input type="checkbox"/> Moving expenses
<input type="checkbox"/> Sick payouts
<input type="checkbox"/> Severance (if issued as lump sum)
<input type="checkbox"/> Other: _____ |
|--|--|

Taxable Payments apply: YES NO

- | | |
|--|---|
| <input type="checkbox"/> Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement)
<input type="checkbox"/> Prizes, gift cards
<input type="checkbox"/> Personal use of a company car | <input type="checkbox"/> Car allowance
<input type="checkbox"/> Other: _____ |
|--|---|

Reimbursement of Nontaxable Expenses (as defined by the IRS) apply: YES NO

- | | |
|---|--|
| <input type="checkbox"/> Gun, tools, equipment, uniform
<input type="checkbox"/> Phone
<input type="checkbox"/> Fitness | <input type="checkbox"/> Mileage reimbursement
<input type="checkbox"/> Travel through an accountable plan (i.e. tracking mileage for reimbursement)
<input type="checkbox"/> Other: _____ |
|---|--|

Types of Deferrals

Elective Deferrals of Employee Premiums/Contributions apply: YES NO

- | | |
|--|--|
| <input checked="" type="checkbox"/> 457 employee and employer contributions
<input checked="" type="checkbox"/> 125 cafeteria plan, FSAs and HSAs | <input checked="" type="checkbox"/> IRA contributions
<input type="checkbox"/> Other: _____ |
|--|--|

Types of Benefits

Nontaxable Fringe Benefits of Employees apply: YES NO

- | | |
|---|---|
| <input checked="" type="checkbox"/> Health plan, dental, vision benefits
<input type="checkbox"/> Workers compensation premiums
<input checked="" type="checkbox"/> Short- or Long-term disability premiums | <input type="checkbox"/> Group term or whole life insurance < \$50,000
<input type="checkbox"/> Other: _____ |
|---|---|

Mandatory Contributions apply: YES NO

- | | |
|--|---------------------------------------|
| <input checked="" type="checkbox"/> Defined Benefit employee contributions
<input type="checkbox"/> MERS Health Care Savings Program employee contributions | <input type="checkbox"/> Other: _____ |
|--|---------------------------------------|

Taxable Fringe Benefits apply: YES NO

- | | |
|--|--|
| <input type="checkbox"/> Clothing reimbursement
<input type="checkbox"/> Stipends for health insurance opt out payments | <input type="checkbox"/> Group term life insurance > \$50,000
<input type="checkbox"/> Other: _____ |
|--|--|

Other Benefits / Lump Sum Payments apply: YES NO

- | | |
|---|---------------------------------------|
| <input type="checkbox"/> Workers compensation settlement payments | <input type="checkbox"/> Other: _____ |
|---|---------------------------------------|

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Novi, City of

DIV: 63200120

V. Execution:

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

This foregoing Addendum is hereby approved by City of Novi

at a Board Meeting which took place on: 12/07/2020
(mm/dd/yyyy)

Authorized Signature: _____

Printed Name: _____

Title: _____

Date: _____

I understand that approved board minutes are required to complete this request.

Board minutes should be sent to: DataCollectionProject@mersofmich.com

Defined Benefit Plan Adoption Agreement Addendum



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, hereby agrees to adopt and administer the MERS Defined Benefit (DB) Plan provided by the Municipal Employees' Retirement System of Michigan, as authorized by 1996 PA 220, in accordance with MERS Plan Document, as both may be amended, subject to the terms and conditions herein.

I. Effective Date

The effective date shall be the first day of **January, 2021**.

II. Employer name Novi, City of

Municipality number 632001

This is an amendment of the existing Adoption Agreement for the MERS Defined Benefit.

Any changes to plan provisions apply to employees in the division on the effective date, as well as to new hires ongoing. Definitions will apply for all service accrued after the effective date.

Division number 63200121

Division name on file with MERS COAM Emplys

III. Plan Eligibility

Only those employees eligible for MERS membership may participate in the MERS Defined Benefit. If an employee classification is **included** in the plan, then employees that meet this definition will receive service credit if they work the required number of hours to meet the service credit qualification defined below. All eligible employees must be reported to MERS.

Using your Division Name above, expand on the employee classifications that are eligible to participate in MERS. For example, if Division is "General," please insert specific classifications that are eligible for MERS such as "Clerical Staff," "Elected Officials," "Library Director," etc.:

Police Command officers

Employee classification contains **public safety employees:** Yes No

Public safety employees include: law enforcement, parole and probation officers, employees responsible for emergency response (911 dispatch, fire service, paramedics, etc.), public works, and other skilled support personnel (equipment operators, etc.).

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Novi, City of

DIV: 63200121

If you elect to include a special classification (chart below), then the employee will be required to meet the Service Credit Qualification as defined under section IV (Provisions) in order to earn a month of service. Excluded classification will require additional information below.

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 type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Seasonal Employees: Those who will work for the municipality from _____ to _____ only.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Voter-Elected Officials	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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"/>

Probationary Periods (select one):

- Service 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, the employer will not report or provide service.

The probationary period will be _____ month(s).

Comments:

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

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Novi, City of

DIV: 63200121

IV. Provisions

1. Service Credit Qualification

To clarify how eligible employees earn service credit, please indicate how many hours per month an eligible employee needs to work. For example, if you require 10 eight-hour days, this would be 80 hours per month. If an 'hour per day' has been defined (like ten 7-hour days), electing 70 hours will be required. Employees must meet the definition of Plan Eligibility in order to earn service credit under the plan.

To receive one month of service credit, an employee shall work (or be paid for as if working) 80 hours in a month.

2. Leaves of Absence

Indicate by checking the boxes below, whether the potential for service credit will be allowed if an eligible employee is on one of the following types of leave, regardless of meeting the service credit qualification criteria.

Regardless whether an eligible employee is awarded service credit while on the selected type(s) of leave:

- MERS will skip over these months when determining the FAC amount for benefit calculations.
- Third-party wages **are not** reported for leaves of absence.
- Employers **are not** required to remit employer contributions based on leaves of absence when no wages are paid by the employer. However, an employer may submit additional voluntary contributions for the period of the leave in an amount determined by the employer.
- For **contributory divisions**, employee contributions are required for service credit to be retained. Employee contributions will be collected based on the Service Credit Qualification. Employers will calculate employee contributions due using the employee's current hourly rate (prior to leave). For example if 120 hours is required for service credit, then employee contributions shall be equal to 120 hours times the employee's hourly rate. Employees have three times the length of leave, to a maximum of five years, to pay required employee contributions. Leaves of absence are required to be reported to MERS, including the employee's start and end date per month, along with the employee's hourly rate.

Type of Leave	Service Credit Granted	Service Credit Excluded
Short- and Long-Term Disability	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Workers' Compensation	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Unpaid Family Medical Leave Act (FMLA)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other: _____ For example, sick and accident, administrative, educational, sabbatical, etc.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other 2: Service credit granted if on payroll or makes mandatory pension contribution upon return to Additional leave types as above	<input checked="" type="checkbox"/>	<input type="checkbox"/>

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).

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Novi, City of

DIV: 63200121

3. Definition of Compensation

The Definition of Compensation is used to calculate a participant's final average compensation and is used in determining both employer and employee contributions. Wages paid to employees, calculated using the elected definition, must be reported to MERS.

Select your Definition of Compensation here. If you choose to customize your definition, skip this table and proceed to page 5.

	<input type="radio"/> Base Wages	<input type="radio"/> Box 1 Wages	<input type="radio"/> Gross Wages
Types of Compensation			
Regular Wages Salary or hourly wage X hours PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified) On-call pay	All Regular Wages included	All Regular Wages included	All Regular Wages included
Other Wages Shift differentials Overtime Severance issued over time (weekly/bi-weekly)	Excluded	All Other Wages included	All Other Wages included
Lump Sum Payments PTO cash-out Longevity Bonuses Merit pay Job certifications Educational degrees Moving expenses Sick payouts Severance (if issued as lump sum)	Excluded	All Lump Sum Payments included	All Lump Sum Payments included
Taxable Payments Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement) Prizes, gift cards Personal use of a company car Car allowance	Excluded	All Taxable Payments included	All Taxable Payments included
Reimbursement of Nontaxable Expenses (as defined by the IRS) Gun, tools, equipment, uniform Phone Fitness Mileage reimbursement Travel through an accountable plan (i.e. tracking mileage for reimbursement)	Excluded	Excluded	Excluded
Types of Deferrals			
Elective Deferrals of Employee Premiums/Contributions 457 employee and employer contributions 125 cafeteria plan, FSAs and HSAs IRA contributions	All Elective Deferrals included	Excluded	All Elective Deferrals included
Types of Benefits			
Nontaxable Fringe Benefits of Employees Health plan, dental, vision benefits Workers compensation premiums Short- or Long-term disability premiums Group term or whole life insurance < \$50,000	All Nontaxable Fringe Benefits included	Excluded	All Nontaxable Fringe Benefits included
Mandatory Contributions Defined Benefit employee contributions MERS Health Care Savings Program employee contributions	All Mandatory Contributions included	Excluded	All Mandatory Contributions included
Taxable Fringe Benefits Clothing reimbursement Stipends for health insurance opt out payments Group term life insurance > \$50,000	Excluded	Excluded	All Taxable Fringe Benefits included
Other Benefits / Lump Sum Payments Workers compensation settlement payments	Excluded	Excluded	All Other Lump Sum Benefits included

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Novi, City of

DIV: 63200121

SKIP THIS TABLE if you selected one of the standard definitions of compensation on page 4.

CUSTOM: If you choose this option, you must select boxes in each section you would like to include in your Definition of Compensation. You will be responsible for additional reporting details to track custom definitions.

Types of Compensation

Regular Wages

- Salary or hourly wage X hours On-call pay
 PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified) Other: _____

Other Wages apply: YES NO

- Shift differentials Severance issued over time (weekly/bi-weekly)
 Overtime Other: Overtime capped at 350 hours annually

Lump Sum Payments apply: YES NO

- PTO cash-out Educational degrees
 Longevity Moving expenses
 Bonuses Sick payouts
 Merit pay Severance (if issued as lump sum)
 Job certifications Other: _____

Taxable Payments apply: YES NO

- Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement) Car allowance
 Prizes, gift cards Other: _____
 Personal use of a company car

Reimbursement of Nontaxable Expenses (as defined by the IRS) apply: YES NO

- Gun, tools, equipment, uniform Mileage reimbursement
 Phone Travel through an accountable plan (i.e. tracking mileage for reimbursement)
 Fitness Other: _____

Types of Deferrals

Elective Deferrals of Employee Premiums/Contributions apply: YES NO

- 457 employee and employer contributions IRA contributions
 125 cafeteria plan, FSAs and HSAs Other: _____

Types of Benefits

Nontaxable Fringe Benefits of Employees apply: YES NO

- Health plan, dental, vision benefits Group term or whole life insurance < \$50,000
 Workers compensation premiums Other: _____
 Short- or Long-term disability premiums

Mandatory Contributions apply: YES NO

- Defined Benefit employee contributions Other: _____
 MERS Health Care Savings Program employee contributions

Taxable Fringe Benefits apply: YES NO

- Clothing reimbursement Group term life insurance > \$50,000
 Stipends for health insurance opt out payments Other: _____

Other Benefits / Lump Sum Payments apply: YES NO

- Workers compensation settlement payments Other: _____

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Novi, City of

DIV: 63200121

V. Execution:

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

This foregoing Addendum is hereby approved by City of Novi

at a Board Meeting which took place on: 12/07/2020
(mm/dd/yyyy)

Authorized Signature: _____

Printed Name: _____

Title: _____

Date: _____

I understand that approved board minutes are required to complete this request.

Board minutes should be sent to: DataCollectionProject@mersofmich.com