

RESOLUTION No. 06-16-12

WHEREAS, by Public Law 761 of the second session, 83rd Congress, and Chapter 4, Laws of the Extraordinary Session of 1955, Congress and the legislature of the State of Washington have expressed their intent that the benefits of the federal Old Age and Survivors Insurance (OASI) program may be made available at their option to members of existing public retirement systems, in addition to and without any reduction or impairment of the protection and benefits afforded by such systems; and

WHEREAS, the **Southwest Washington Regional Transportation Council** (SWRTC) desires to offer Social Security coverage to its eligible employees,

NOW THEREFORE, be it resolved that the SWRTC Board of Directors does hereby adopt the following resolution:

SECTION 1. It is hereby declared to be the policy and purpose of the **Southwest Washington Regional Transportation Council** to extend the provisions of RCW 41.48.030, providing Social Security coverage to eligible employees of the **Southwest Washington Regional Transportation Council**.

Whereas, the **Southwest Washington Regional Transportation Council** filed wage reports and contribution returns under the Federal Insurance Contributions Act beginning in the period ending with September 30, 1992 under FEIN 91-1559925 in the belief that such action would result in extending coverage under the provisions of the Social Security Act, as amended; and

Whereas, in furtherance of this belief the **Southwest Washington Regional Transportation Council** continued to file wage reports and make contribution payments under the Federal Insurance Contributions Act for each succeeding period after the period ending with September 30, 1992.

Whereas, the filing of such wage reports and contribution returns under the Federal Insurance Contributions Act was erroneous; and

Whereas, the **Southwest Washington Regional Transportation Council** has established that services of its employees may be covered under the provisions of Section 218 of the Social Security Act, as amended, and

Whereas, the **Southwest Washington Regional Transportation Council** has not requested a refund of contributions from the Internal Revenue Service for any of the individuals for whom contributions were timely paid to the Secretary of the Treasury.

SECTION 2. In pursuance of this policy, the SWRTC Board of Directors requests the Department of Retirement Systems, as the duly designated State Social Security Administrator, to supervise a majority vote referendum, under Section 218(d)(3) of the Social Security Act, for eligible employees who are members of the Washington State Public Employees' Retirement System (PERS). The majority vote referendum will be conducted pursuant to applicable State and Federal laws and regulations for the purpose of allowing eligible employees, as a retirement system group, the opportunity of paying the Social Security tax.

SECTION 3. The Executive Director is authorized and directed to execute an agreement with the State of Washington to secure Social Security coverage of eligible employees as provided in Section 1.

SECTION 4. If the referendum is favorable, the coverage of eligible employees shall be effective as of July 1, 1992.

SECTION 5. Withholdings from salaries or wages of employees for the purposes provided in Section 1 of this Resolution are hereby authorized to be made in the amounts and at such times as may be required by applicable State and Federal laws and regulations, and shall be paid to the Internal Revenue Service, in such amounts and at such times as are designated in IRS Code 3121(b)(7)(E) and 3126.

SECTION 6. Employer contributions shall be paid from amounts appropriated for such purposes to the Internal Revenue Service in accordance with applicable Federal laws.

SECTION 7. The **Southwest Washington Regional Transportation Council** shall maintain such records and submit such reports as may be required by applicable State and Federal laws or regulations.

SECTION 8. This resolution shall take effect and be in full force from and after its passage.

Signatures:

Jack Burkman, RTC Board Chair

Matt Ransom, Secretary to the Board

CERTIFICATION:

I, Jack Burkman, Chair, Board of Directors, do hereby certify that the foregoing is a true and correct copy of Resolution No. 06-16-12 passed by the Board of Directors of the Southwest Washington Regional Transportation Council on the 7th day of June, 2016.

Signature

Date