

**RESOLUTION No. 2026-08**

**A RESOLUTION ELECTING FOR NORTH TOOELE FIRE DISTRICT TO “PICK UP” OR PAY THE REQUIRED EMPLOYEE PORTION OF THE TIER II FIREFIGHTER RETIREMENT SYSTEMS.**

**WHEREAS**, the North Tooele Fire District (NTFD or the District) employs members who are eligible for and participate as members in the Public Safety and Firefighter Tier II Contributory Retirement System administered by the Utah Retirement Systems (URS);

**WHEREAS**, in accordance with federal and state law employers may take formal action to pick up required employee contributions, which will be paid by the employer in lieu of employee contributions;

**WHEREAS**, the District desires to formally pick up a portion of the employee contributions required to be paid for all District employees participating in the Public Safety and Firefighter Tier II Contributory Retirement System; and

**WHEREAS**, the Board of Trustees is duly authorized to take this formal action on behalf of the District as a participating employer with the URS;

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Trustees declares that beginning July 1, 2026, the District, shall prospectively pick up and pay required employee contributions for all District employees who are members of the Public Safety and Firefighter Tier II Contributory Retirement System, at the rate established by Utah Retirement Systems for the applicable fiscal year, not to exceed 5.98% of compensation effective July 1, 2026.

**BE IT FURTHER RESOLVED** that the picked up contributions paid by the employer, even though designated as employee contribution for state law purposes, are being paid by the District on behalf of its employees in lieu of the required employee contributions.

**BE IT FURTHER RESOLVED** that the picked up contributions will not be included in the gross income of the employees for tax reporting purposes, that is, for federal or state income withholding taxes, until distributed from the URS, so that the contributions are treated as employer contributions pursuant to Section 414(h)(2) of the Internal Revenue Code.

**BE IT FURTHER RESOLVED** that the picked up contributions are a supplement and not a salary reduction to the District employees who are eligible for and participating members in the Public Safety and Firefighter Tier II Contributory Retirement System.

**BE IT FURTHER RESOLVED** that from and after the date of this pick up, a District employee may not have a cash or deferred election right with respect to the designated employee contributions, including that the employees may not be permitted to opt out of the pick-up and may not be entitled to any option of choosing to receive the contributed amounts directly instead of having them paid by the District on behalf of its employees to the URS.

This resolution is adopted February 18, 2026, and shall apply to compensation earned on or after July 1, 2026.

**PASSED AND APPROVED** this 18<sup>th</sup> day of February 2026.

AYES:

NAYES:

ABSENT:

ATTEST:

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Cassandra Ray  
Administrative Chief  
North Tooele Fire District

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Rick Pollock  
Board Chair  
Board of Trustees

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