

**THIRD AMENDMENT TO THE
GWINNETT COUNTY BOARD OF COMMISSIONERS
DEFINED CONTRIBUTION PENSION PLAN**

This THIRD AMENDMENT is made as of this 15th day of December, 2020, by Gwinnett County (the "County").

WITNESSETH:

WHEREAS, the County maintains the Gwinnett County Board of Commissioners Defined Contribution Pension Plan (the "Plan"), which was last amended and restated effective as of January 1, 2014, by the adoption of the 2011 Basic Section 401(a) MPPP Plan Document for Governmental Employers (the "Basic Plan Document") and the 2011 Basic 401(a) MPPP Adoption Agreement for Governmental Employers (the "Adoption Agreement"); and

WHEREAS, the County now wishes to amend the Plan to allow eligible employees hired or rehired on or after January 1, 2021, to elect to contribute either 5.0% or 7.5% of compensation to the Plan as a "pick up" contribution.

NOW, THEREFORE, the County does hereby amend the Plan, effective as of January 1, 2021, by deleting the second sentence of Section 0.1 of the Adoption Agreement for the Plan and by substituting therefor the following:

"Each Employee hired or rehired on or after January 1, 2021, shall irrevocably elect to contribute 5.0% or 7.5% of Compensation to the Plan, which the Employer agrees to pick-up within the meaning of Code § 414(h)."

Except as specifically amended hereby, the Plan shall remain in full force and effect prior to this Third Amendment.

IN WITNESS WHEREOF, the County has caused this Third Amendment to be executed as of the day and year first above written.

Gwinnett County Board of Commissioners

By: Charlotte J. Nash
Charlotte J. Nash, Chairman

Attest:

By: Diane Kemp
Diane Kemp, County Clerk



Approved as to form:

[Signature]
County Attorney