

**CITY OF NEW HAVEN**

**CITY EMPLOYEES' RETIREMENT FUND**

**Conforming Amendment Per IRS Ruling on  
Tax-Free In-Service Disability Pensions**

WHEREAS, the Fund applied on August 19, 2019 for a ruling by the Internal Revenue Service ("IRS") that certain disability benefits the Fund pays to its members who incur in-service disabilities, and to their survivors, could be received tax-free; and

WHEREAS, in reviewing the IRS-approved plan document restated as of January 1, 2016 (the "Plan Document") the IRS noted an inconsistency in the definitions of in-service disabilities, with one section referring to disabilities arising "out of and in the course of" employment by the City" (language of the Workers' Compensation Act and City Ordinances) and other sections using the phrase "out of or in the course of" such employment; and

WHEREAS, on June 3, 2020, the IRS ruled favorably on the Fund's application based on the Fund's representations including that the in-service definitional references would be amended to conform to each other and to the applicable statutes; and

WHEREAS, the Fund now wishes to adopt a conforming amendment as requested;

NOW, THEREFORE, the Plan Document is hereby amended as follows:

In each of Plan Document Sections 5.1, 5.2(a) and 5.4(a), where the phrase "out of or in the course of his or her employment" appears, such phrase shall be changed to "out of and in the course of his or her employment."

IN WITNESS WHEREOF, the Retirement Board and the City of New Haven have caused these presents to be signed this \_\_\_\_\_ day of \_\_\_\_\_ 2020.

**RETIREMENT BOARD**

**CITY OF NEW HAVEN**

City Employees Retirement Fund

By \_\_\_\_\_

By \_\_\_\_\_

Jerome Sagnella, Chairman

