

Lehigh County Employees' Retirement Board

December, 2013

Agenda & Meeting Minutes

December 19, 2013

A meeting of the Lehigh County Employees' Retirement Board was held at 8:00 a.m. in the Public Hearing Room of the Government Center. Members present were Matt Croslis, David Bausch, Vic Mazziotti, and Tim Reeves.

Matt Croslis called the meeting to order.

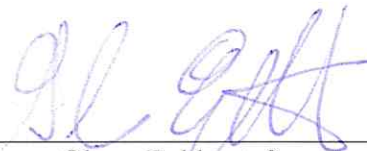
The meeting was called for the Retirement Board to vote to adopt the Internal Revenue Service (IRS) Interim Amendments to the Lehigh County Employees' Retirement System and Trust.

Matt Croslis and Tim Reeves explained IRS regulations. The amendments have zero impact monetarily on the pension plan. It would only affect employees earning over \$205,000. The amendments are attached.

Tim Reeves will post the amendments to the Lehigh County Intranet.

A motion to approve was called. The motion was approved unanimously. Tim Reeves moved to accept. David Bausch seconded the motion.

There being no further business the meeting was adjourned at 8:25 a.m.



Glenn Eckhart, Secretary

**Interim Amendments to the
Lehigh County Employees' Retirement System and Trust**

Whereas the County submitted the Lehigh County Employees' Retirement System and Trust (the "Plan Document") to the Internal Revenue Service under the Voluntary Correction Program (VCP) to correct untimely required amendments to the Plan Document, and

Whereas the Internal Revenue Service (IRS) has requested the adoption of certain interim amendments, as a requirement to its granting of a Closing Agreement with Hay Group (the Closing Agreement), by which the County's Plan Document will not be deemed untimely amended as more fully set forth in the Closing Agreement.

Therefore, the Retirement Board hereby adopts the following interim amendments to the Plan Document.

1. Section 13(d) of the Plan Document is hereby amended, retroactive to January 1, 2007, to read as follows:

(d) Effective January 1, 2007, notwithstanding anything herein to the contrary, in the case of a member who dies while performing qualified military service, the member's surviving beneficiary shall be entitled to any additional benefits (other than benefit accruals relating to the period of qualified military service) provided herein as though the member had resumed employment with the county on the day before death and then terminated on account of death in accordance with section 401(a)(37) of the code.

2. Section 13(e) of the Plan Document is hereby amended, retroactive to years beginning after December 31, 2008, to read as follows:

(e) Effective with respect to years beginning after December 31, 2008, for purposes of applying the limits on annual benefits and contributions under section 32 and for purposes of applying other applicable provisions of the code, including section 415(d)(3) and Treas. Reg. § 1.415-2(d), but not for purposes of determining benefits and contributions, "compensation" shall also include differential wage payments, as defined in section 3401(h) of the code, paid by the county to an employee on account of qualified military service. For these purposes the term "differential wage payments" means any payment which (1) is made by the county to an individual with respect to any period during which the individual is performing service in the uniformed services (as defined in chapter 43 of title 38, United States Code) while on active duty for a period of more than 30 days, and (2) represents all or a portion of the wages the individual would have received from the county if the individual were performing service for the county.

3. A new section (g) of Section 32 is added, effective for distributions with annuity starting dates on or after December, 31, 2002, to read as follows:

(g) Effective for distributions with annuity starting dates commencing on or after December 31, 2002, notwithstanding any other plan provisions to the contrary, the applicable mortality table used for purposes of adjusting any benefit or limitation under § 415(b)(2)(B), (C), or (D) of the code as set forth in this section 32 is the table prescribed in Revenue Ruling 2001-62.

4. Section 32 is hereby amended by the addition of a new subsection (h), effective for limitation years beginning on or after January 1, 1995, to read as follows:

(h) Solely for purposes of this section 32, when determining the maximum permissible benefit under section 415 of the code, the term "compensation" shall be defined as follows:

- (1) A member's wages as defined in section 3401(a) of the code and all other payments of compensation to the member from the county for which the county is required to furnish the member a written statement under sections 6041(d) and 6051(a)(3) of the code.
- (2) Compensation shall be determined without regard to any rules that limit the remuneration included in wages based on the nature or location of the employment or the services performed.
- (3) Compensation shall include any amount which would otherwise be deemed compensation under this definition but for the fact that it is subject to a salary reduction agreement under any plan described in section 457(b), 132(f) or 125 of the code.
- (4) Compensation shall also include regular compensation received after such member's severance from employment (as defined in Treas. Reg. §1.415(a)-1(f)(5)) (but not severance payments); provided that payment of such compensation is made by the later of (i) two and one-half (2½) months after the member's severance from employment or (ii) the end of the calendar year that includes the member's severance from employment; and provided further, in order for these post-severance payments to be considered compensation, these amounts may only consist of the following (which would otherwise constitute compensation):
 - (a) Regular compensation for services during the member's regular working hours, or compensation for service outside of the member's regular working hours (such as overtime or shift differential), commission, bonuses, or other similar payments, if such payment would have been paid to the member prior to severance from employment if the member had continued in employment with the county;
 - (b) Payment for unused, accrued, bona fide sick, vacation or other leave (but only if the member would have been able to use the leave if employment had continued); and
 - (c) For plan years beginning on or after January 1, 2009, payments to members who do not currently perform services for the county by reason of qualified military service (as that term is defined in section 414(u)(1) of the code) to the extent those payments do not exceed the amounts the individual would have

received if the individual had continued to perform services for the county rather than entering qualified military service.

- (5) Other types of payments paid to the member after severance from employment shall not be considered compensation, even if paid within the time frame described above. In no event, however, shall compensation for this purpose include any amounts not permitted to be included under section 415 of the code.
- (6) Compensation with respect to any limitation year shall in no event exceed the dollar limit specified in section 401(a)(17) of the code (as adjusted from time to time by the Secretary of the Treasury). The cost of living adjustment in effect for a calendar year applies to compensation for the limitation year that begins with or within such calendar year.
- (7) Employee "pick-up" contributions, as defined in section 414(h)(2) of the code, shall not be counted as compensation for purposes of section 32.

5. The last sentence of subsection 34(c) is amended, and an additional sentence is added, effective for distributions beginning after December 31, 2009, to read as follows:

Effective for distributions after 2009, a nonspouse beneficiary of a deceased participant is a distributee for purposes of this section 34, provided, however, in the case of a nonspouse beneficiary, the direct rollover may be made only to an individual retirement account or annuity under section 408 of the code that is established on behalf of the nonspouse beneficiary, which will be treated as an inherited IRA pursuant to the provisions of section 402(c)(11) of the code. The determination of the extent to which a distribution to a nonspouse beneficiary is required under section 401(a)(9) of the code shall be made in accordance with IRS Notice 2007-7, Q&A-17 and 18, 2007-5 I.R.B. 395.

6. Section 35 is amended by the addition of a new subsection (d), effective upon the original adoption date of the plan:

(d) Prohibition Against Reversion of Trust Assets. The assets of the Retirement Fund shall not revert or be returned to the county, except as permitted by the act or IRS Revenue Ruling 91-4.

For the Lehigh County Retirement Board

By: 

Its: Chair

Dated: 12/19/13

DRAFT

CLOSING AGREEMENT ON FINAL DETERMINATION COVERING SPECIFIC MATTERS

Under section 7121 of the Internal Revenue Code of 1986 ("the Code"), Hay Group, Inc. ("Applicant"), The Wanamaker Building, 100 Penn Square East, Philadelphia, PA 19107-3388, EIN: 52-1690841, and the Commissioner of Internal Revenue Service (the "Service") make the following Closing Agreement (the "Agreement"):

WHEREAS, the Applicant represents that it provides recordkeeping services on behalf of various Pennsylvania Counties who maintain retirement plans intended to be qualified retirement plans under section 401(a) of the Code ("the Plans"); and

WHEREAS, on January 31, 2011, the Applicant voluntarily submitted a request for this Agreement to the Service's Office of Employee Plans Voluntary Compliance relating to various qualification failures under section 401(a) of the Code identified and described by the Applicant.

WHEREAS, Attachment A is a part of this closing agreement; It lists all Pennsylvania Counties who have elected to be party to this closing agreement. Attachment A also lists the employer identification number for each plan sponsor, the plan name the plan sponsor has chosen, and its plan number; and

WHEREAS, all of the Plans listed in Attachment A use December 31st as its plan year; and

WHEREAS, the Applicant represented that all of the Pennsylvania Counties listed in Attachment A are governmental entities and all of the plans listed in Attachment A are governmental plans as defined in Code section 414(d); and

WHEREAS, the Pennsylvania Counties elected Cycle E as the Plans' initial remedial amendment cycle for an individually designed governmental plan by timely filing determination letter applications with the Service as allowed by Rev. Proc. 2009-36, 2009-35 I.R.B. 304; and

WHEREAS, the Applicant and all of the Pennsylvania Counties listed in Attachment A represent that neither it nor any of the retirement plans they sponsor are "under examination" within the meaning of section 5.07 of Revenue Procedure 2008-50, 2008-2 C.B. 464; and

WHEREAS, the Applicant and all of the Pennsylvania Counties listed in Attachment A represent that neither it nor any of the retirement plans they sponsor have been a party to an abusive tax avoidance transaction (as defined in section 4.13(2) of Revenue Procedure 2008-50); and

WHEREAS, the Applicant had represented to the Service that the Pennsylvania Counties did not timely amend the fifty-three Plans listed in Attachment A to comply with the applicable requirements of the Code and had the following plan document failures:

Failure #1

Fifty (50) retirement plans listed in Attachment A were not amended to comply with the applicable requirements of the Employee Retirement Income Security Act of 1974 ("ERISA") by the required dates in accordance with section 401(b) of the Internal Revenue Code ("Code") and regulations there under.

Failure #2

Fifty-One (51) retirement plans listed in Attachment A were not amended to comply with the applicable requirements of the Tax Equity and Fiscal Responsibility Act of 1982 ("TEFRA"), the Deficit Reduction Act of 1984 ("DEFRA"), and the Retirement Equity Act of 1984 ("REA") by the required dates in accordance with section 401(b) of the Code and regulations there under.

Failure #3

All of the retirement plans listed in Attachment A were not amended to comply with the applicable requirements of the Tax Reform Act of 1986 ("TRA'86"), the Unemployment Compensation Amendments of 1992 ("UCA'92"), and the Omnibus Budget Reconciliation Act of 1993 ("OBRA'93") by the required dates in accordance with section 401(b) of the Code and regulations there under.

Failure # 4

All of the retirement plans listed in Attachment A were not amended to comply with the applicable requirements of the Uruguay Round Agreements Act; the Uniformed Services Employment and Reemployment Rights Act of 1994; the Small Business Job Protection Act of 1996; the Taxpayer Relief Act of 1997; the Internal Revenue Service Restructuring and Reform Act of 1998; and the Community Renewal Tax Relief Act of 2000 (collectively known as "GUST") by the required dates in accordance with section 401(b) of the Code and regulations there under.

Failure # 5

All of the retirement plans listed in Attachment A were not timely amended to comply with the changes required by the 2009 Cumulative List (Notice 2009-98, 2009-52 I.R.B. 974) for Cycle E individually designed plans by the required dates in accordance with section 401(b) of the Code and regulations there under.

Failure # 6

All of the retirement plans listed in Attachment A were not amended to incorporate the interim amendments required for compliance with the Heroes Earnings Assistance and Relief Tax Act of 2008 ("HEART") by the required

date(s) in accordance with section 401(b) of the Code and regulations thereunder. The specific amendments not timely adopted are as follows:

- Section 104(a) added Code section 401(a)(37) with respect to benefits payable on the death of a plan participant while performing qualified military service.
- Section 105(b)(1) added section 414(u)(12) with respect to the treatment of differential wage payments during the period a person, while on active duty, is performing service in the uniformed services.

Failure # 7

All of the retirement plans listed in Attachment A were not amended to incorporate the interim amendments required for compliance with Worker, Retiree, and Employer Recovery Act ("WREERA") by the required date(s) in accordance with section 401(b) of the Code and regulations thereunder. The specific amendments not timely adopted are as follows:

- Section 103(b)(2) amended Code section 415(b)(2)(E)(v) by changing the mortality table to the applicable mortality table within the meaning of Code section 417(e)(3)(B).
- Section 108(f) requires retirement plans to allow non-spouse beneficiaries to directly roll over distributions from a qualified plan to an individual retirement account plan that is to be treated as an inherited individual retirement account permitted under Code section 402(c)(11) beginning after December 31, 2009.

WHEREAS, for Failures #1 through #5, the Applicant has corrected the qualification failure by having each Pennsylvania County listed in Attachment A adopt a new updated plan document that complies with all of the tax laws specified in the preceding paragraphs. It has been represented by the Applicant that such documents satisfy the requirements of ERISA through the 2009 Cumulative List retroactively to the effective dates of the specific provisions contained in the restated documents. Attachment A, which is part of this compliance statement, lists all client plan sponsors who have elected to be party to the Group Submission. Attachment A also lists the employer identification number (EIN) for each plan sponsor, the plan name the plan sponsor has chosen, the plan number, the type of plan, and the number of plan participants; and

WHEREAS, for Failures # 6 and #7, the Applicant has corrected the qualification failure by having each Pennsylvania County listed in Attachment A adopt interim amendments retroactive to the effective dates of the specific provisions contained in the amendments.

WHEREAS, the Applicant and the Pennsylvania Counties listed in Attachment A have determined that the Agreement set forth herein is in their best interest and in the interests of its employees and plan participants; and

WHEREAS, the Service, through its authorized representatives, has determined that said Agreement is also in its best interest.

NOW IT IS HEREBY DETERMINED AND AGREED AS FOLLOWS:

1. The total amount due to the United States Treasury under this agreement is Twenty-Six Thousand Five Hundred dollars (\$26,500). The Applicant paid Eighteen Thousand Two Hundred Fifty (\$18,250) to the United States Treasury on January 31, 2011. Contemporaneously with the execution of this closing agreement, the Applicant will pay Eight Thousand Two Hundred Fifty Dollars (\$8,250.00) to the United States Treasury.
2. The Applicant and the Pennsylvania Counties listed in Attachment A will not attempt to amortize, deduct, or otherwise recover any portion of the payment described in Paragraph 1 from the Service or to receive any Federal tax benefit on account of such payment.
3. The Service and the Applicant and Pennsylvania Counties listed in Attachment A (as specified in each subparagraph below) agree that with respect to the failures identified above, the Service will not pursue the sanction of revoking the tax favored status of the Plan under Code section 401(a).
4. The Service will treat the amendment(s) described above for Failure(s) #6 and #7 as if they had been timely adopted for the purpose of making available the extended remedial amendment period set forth in Revenue Procedure 2007-44, 2007-28 I.R.B. 54 and Revenue Procedure 2009-36, 2009-35 I.R.B. 304.
5. This closing agreement does not constitute a determination as to whether any such corrective plan amendment(s), as drafted, complies with the applicable change in qualification requirements or specified tax law.
6. No portion of the payment described in Paragraph 1 shall be considered as: (a) compensation to or the discharge of any obligation or liability of, any employee or former employee of the Applicant or any Pennsylvania Counties listed in Attachment A; or (b) taxable income to any employee or former employee of the Applicant or any of the Pennsylvania Counties listed in Attachment A.
7. The terms of this closing agreement are only applicable to the Pennsylvania Counties listed in Attachment A and then only with respect to those specific retirement plans that are listed therein.
8. This Agreement constitutes a resolution under the Code solely of the specific matters discussed herein and may not be cited or relied upon as precedent in the disposition of any other matter. No inference shall be made as to the application of the Code under any facts and circumstances outside this

Agreement. No inference shall be made with respect to whether this resolution satisfies other Federal Law, including Title I of the Employee Retirement Income Security Act of 1974.

10. This Agreement is final and conclusive with respect to the parties hereto, except:
- a. The matter it relates to may be reopened in the event of fraud, malfeasance, or misrepresentation of material fact; and
 - b. It is subject to the Code sections that expressly provide that effect be given to their provisions, notwithstanding any other law or rule of law except Code section 7122; and
 - c. If it relates to a taxable period ending after the date of this Agreement, it is subject to any law, enacted after the Agreement date, which applies to that taxable period.

By signing, the above parties certify that they have read and agreed to the terms of this document.

Hay Group, Inc.

By: _____

Title: _____

Date Signed: _____

COMMISSIONER OF INTERNAL REVENUE

By: _____

Title: Joyce Kahn
Acting Director Employee Plans,
Rulings and Agreements
Tax Exempt and Government Entities Division

Date Signed: _____

Attachment A for Closing Agreement with Hay Group, Inc. (EIN:52-1690841)

PLAN SPONSOR	EIN	Plan #	Plan Name	ERISA Late Amendment	TOR Late Amendment
1 BEAVER COUNTY	25-6001019	001	BEAVER COUNTY EMPLOYEE RETIREMENT SYSTEM AND TRUST	Yes	Yes
2 BEDFORD COUNTY	23-6003028	001	BEDFORD COUNTY EMPLOYEE RETIREMENT SYSTEM AND TRUST	Yes	Yes
3 BEDFORD COUNTY	24-6000221	001	BEDFORD COUNTY EMPLOYEE RETIREMENT SYSTEM AND TRUST	Yes	Yes
4 CARBON COUNTY	24-6000222	001	CARBON COUNTY EMPLOYEE RETIREMENT SYSTEM AND TRUST	Yes	Yes
5 CLEARFELD COUNTY	25-6001024	001	CLEARFELD COUNTY EMPLOYEE RETIREMENT SYSTEM AND TRUST	Yes	Yes
6 CLINTON COUNTY	24-6000226	001	CLINTON COUNTY EMPLOYEE RETIREMENT SYSTEM AND TRUST	Yes	Yes
7 COUNTY OF ARMSTRONG	25-6001018	001	ARMSTRONG COUNTY EMPLOYEE RETIREMENT SYSTEM AND TRUST	Yes	Yes
8 COUNTY OF BERKS	23-6003040	001	BERKS COUNTY EMPLOYEE RETIREMENT SYSTEM AND TRUST	Yes	Yes
9 COUNTY OF BLAIR	23-6003045	001	BLAIR COUNTY EMPLOYEE RETIREMENT SYSTEM AND TRUST	Yes	Yes
10 COUNTY OF BUTLER	23-6003044	001	BUTLER COUNTY EMPLOYEE RETIREMENT SYSTEM AND TRUST	Yes	Yes
11 COUNTY OF CAMBERS	25-6001200	001	CAMBERS COUNTY EMPLOYEE RETIREMENT SYSTEM AND TRUST	Yes	Yes
12 COUNTY OF CENTRE	24-6000234	001	CENTER COUNTY EMPLOYEE RETIREMENT SYSTEM AND TRUST	Yes	Yes
13 COUNTY OF CHESTER	23-6003040	001	CHESTER COUNTY EMPLOYEE RETIREMENT SYSTEM AND TRUST	Yes	Yes
14 COUNTY OF CLASON	25-6000893	001	CLASON COUNTY EMPLOYEE RETIREMENT SYSTEM AND TRUST	Yes	Yes
15 COUNTY OF CLAY	25-6003020	001	CLAY COUNTY EMPLOYEE RETIREMENT SYSTEM AND TRUST	Yes	Yes
16 COUNTY OF FRANKLIN	23-6003024	001	FRANKLIN COUNTY EMPLOYEE RETIREMENT SYSTEM AND TRUST	Yes	Yes
17 COUNTY OF LANCASTER	23-6003065	001	LANCASTER COUNTY EMPLOYEE RETIREMENT SYSTEM AND TRUST	Yes	Yes
18 COUNTY OF LAWRENCE	25-6001037	001	LAWRENCE COUNTY EMPLOYEE RETIREMENT SYSTEM AND TRUST	Yes	Yes
19 COUNTY OF LEHIGH	23-6003078	001	LEHIGH COUNTY EMPLOYEE RETIREMENT SYSTEM AND TRUST	Yes	Yes
20 COUNTY OF LEHIGH	23-6003048	001	SCHMIDT COUNTY EMPLOYEE RETIREMENT SYSTEM AND TRUST	Yes	Yes
21 COUNTY OF LEHIGH	23-6003152	001	SYNDER COUNTY EMPLOYEE RETIREMENT SYSTEM AND TRUST	Yes	Yes
22 COUNTY OF LEHIGH	25-6001040	001	SOMERSET COUNTY EMPLOYEE RETIREMENT SYSTEM AND TRUST	Yes	Yes
23 COUNTY OF LEHIGH	24-6000953	001	TIGGA COUNTY EMPLOYEE RETIREMENT SYSTEM AND TRUST	Yes	Yes
24 COUNTY OF LEHIGH	25-6001041	001	VENAND COUNTY EMPLOYEE RETIREMENT SYSTEM AND TRUST	Yes	Yes
25 COUNTY OF LEHIGH	25-6001041	001	WAYNE COUNTY EMPLOYEE RETIREMENT SYSTEM AND TRUST	Yes	Yes
26 COUNTY OF LEHIGH	23-6003050	001	YORK COUNTY EMPLOYEE RETIREMENT SYSTEM AND TRUST	Yes	Yes
27 CHAMFORD COUNTY	25-6001039	001	CHAMFORD COUNTY EMPLOYEE RETIREMENT SYSTEM AND TRUST	Yes	Yes
28 CHAMBERLAIN COUNTY	23-6003119	001	CUMBERLAND COUNTY EMPLOYEE RETIREMENT SYSTEM AND TRUST	Yes	Yes
29 DAUPHIN COUNTY	23-6003043	001	DAUPHIN COUNTY EMPLOYEE RETIREMENT SYSTEM AND TRUST	Yes	Yes
30 DELAWARE COUNTY	23-6003046	001	DELAWARE COUNTY EMPLOYEE RETIREMENT SYSTEM AND TRUST	Yes	Yes
31 FAYETTE COUNTY	23-6001029	001	FAYETTE COUNTY EMPLOYEE RETIREMENT SYSTEM AND TRUST	No	No
32 GREENE COUNTY	23-6001034	001	GREENE COUNTY EMPLOYEE RETIREMENT SYSTEM AND TRUST	Yes	Yes
33 HUNTINGDON COUNTY	23-6003031	001	HUNTINGDON COUNTY EMPLOYEE RETIREMENT SYSTEM AND TRUST	Yes	Yes
34 INDIANA COUNTY	23-6001035	001	INDIANA COUNTY EMPLOYEE RETIREMENT SYSTEM AND TRUST	Yes	Yes
35 JAMUNA COUNTY	23-6003035	001	JAMUNA COUNTY EMPLOYEE RETIREMENT SYSTEM AND TRUST	Yes	Yes
36 LACKAWANNA COUNTY	24-6000729	001	LACKAWANNA COUNTY EMPLOYEE RETIREMENT SYSTEM AND TRUST	Yes	Yes
37 LEBANON COUNTY	23-6003032	001	LEBANON COUNTY EMPLOYEE RETIREMENT SYSTEM AND TRUST	Yes	Yes
38 LYCOMING COUNTY	24-6000733	001	LYCOMING COUNTY EMPLOYEE RETIREMENT SYSTEM AND TRUST	Yes	Yes
39 MCKEAN COUNTY	25-6001033	001	MCKEAN COUNTY EMPLOYEE RETIREMENT SYSTEM AND TRUST	Yes	Yes
40 MERCER COUNTY	25-6001038	001	MERCER COUNTY EMPLOYEE RETIREMENT SYSTEM AND TRUST	Yes	Yes
41 MIFLIN COUNTY	23-6003033	001	MIFLIN COUNTY EMPLOYEE RETIREMENT SYSTEM AND TRUST	Yes	Yes
42 MONROE COUNTY	24-6000734	001	MONROE COUNTY EMPLOYEE RETIREMENT SYSTEM AND TRUST	Yes	Yes
43 MONTGOMERY COUNTY	24-6000740	001	MONTGOMERY COUNTY EMPLOYEE RETIREMENT SYSTEM AND TRUST	Yes	Yes
44 NORTHAMPTON	24-6000741	001	NORTHAMPTON COUNTY EMPLOYEE RETIREMENT SYSTEM AND TRUST	Yes	Yes
45 NORTHAMPTON	24-6000742	001	NORTHAMPTON COUNTY EMPLOYEE RETIREMENT SYSTEM AND TRUST	Yes	Yes
46 PERRY COUNTY	23-6003028	001	PERRY COUNTY EMPLOYEE RETIREMENT SYSTEM AND TRUST	Yes	Yes
47 PIKE COUNTY	24-6000744	001	PIKE COUNTY EMPLOYEE RETIREMENT SYSTEM AND TRUST	No	No
48 POTTER COUNTY	24-6000746	001	POTTER COUNTY EMPLOYEE RETIREMENT SYSTEM AND TRUST	Yes	Yes
49 SUSQUEHANNA COUNTY	24-6000748	001	SUSQUEHANNA COUNTY EMPLOYEE RETIREMENT SYSTEM AND TRUST	Yes	Yes
50 UNION COUNTY	24-6000757	001	UNION COUNTY EMPLOYEE RETIREMENT SYSTEM AND TRUST	Yes	Yes
51 WASHINGTON COUNTY	25-6001043	001	WASHINGTON COUNTY EMPLOYEE RETIREMENT SYSTEM AND TRUST	Yes	Yes
52 WESTMORELAND	25-6001045	001	WESTMORELAND COUNTY EMPLOYEE RETIREMENT SYSTEM AND TRUST	Yes	Yes
53 WYOMING COUNTY	24-6000782	001	WYOMING COUNTY EMPLOYEE RETIREMENT SYSTEM AND TRUST	Yes	Yes