

MIDVALE CITY, UTAH

RESOLUTION NO. 2015-R-20

A RESOLUTION AMENDING THE MIDVALE CITY VANTAGECARE  
RETIREMENT HEALTH SAVINGS PLAN FOR DEFINITION OF SPOUSE

**WHEREAS**, Midvale City has established and maintains a retiree health savings plan in the form of the ICMA Retirement Corporation's VantageCare Retirement Health Savings program, as amended (the "Plan"), Plan Number: 801505;

**WHEREAS**, the assets of the Plan are held in trust for the exclusive benefit of Plan participants and their spouses and dependents, and shall not be diverted to any other purpose prior to satisfaction of all liabilities of the Plan;

**WHEREAS**, the plan has operated in accordance with federal recognition of same-sex spouses; and

**WHEREAS**, an amendment to the Employer's Plan in accordance with the federal recognition of same-sex spouses is adopted to comply with Internal Revenue Service guidance issued in response to the Supreme Court's decision in United States v. Windsor;

**NOW, THEREFORE BE IT RESOLVED** that the Employer hereby amends the Plan to define the term "Spouse" as the Participant's lawful spouse as determined under the laws of the jurisdiction in which the Participant was married, and hereby:

**Section 1. AMEND** the Declaration of Trust of the Integral Part Trust and Retiree Welfare Benefits documents, as applicable, to include the federal recognition of same-sex spouses. The plan allows same-sex spouses to receive tax-free reimbursements for all same-sex marriages that are valid as of September 16, 2013.


**Section 2.** This Resolution shall take effect immediately.

Adopted by the City Council of Midvale City this 21<sup>st</sup> day of April, 2015.

ATTEST:



  
JoAnn B. Seghini, Mayor

  
Rori L. Andreason, MMC  
City Recorder

Voting by the City Council:	"Aye"	"Nay"
Stephen Brown	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Paul Glover	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Paul Hunt	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Wayne Sharp	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Quinn Sperry	<input checked="" type="checkbox"/>	<input type="checkbox"/>

**VANTAGECARE RETIREMENT HEALTH SAVINGS PLAN**  
**AMENDMENT**  
**DEFINITION OF SPOUSE**

**FOR** Midvale City Corporation  
(NAME OF EMPLOYER)

Midvale City Corporation, as Plan Sponsor, hereby amends its VantageCare Retirement Health Savings Plan by adopting the following revisions to the Plan documents.  
(NAME OF EMPLOYER)

**DECLARATION OF TRUST OF** Midvale City Corporation **INTEGRAL PART TRUST**  
(NAME OF EMPLOYER)

**ARTICLE 1.1(h)**  
**DEFINITION OF "SPOUSE"**

- 1.1(h) "Spouse" means the Participant's lawful spouse as determined under the laws of the jurisdiction in which the Participant was married.

Midvale City Corporation **RETIREE WELFARE BENEFITS PLAN**  
(NAME OF EMPLOYER)

**ARTICLE 2.11**  
**DEFINITION OF "SPOUSE"**

- 2.11 "Spouse" means the Participant's lawful spouse as determined under the laws of the jurisdiction in which the Participant was married. All other defined terms in this Plan shall have the meanings specified in the various Articles of the Plan in which they appear.

**Fax to:**

ICMA-RC

ATTN: Workflow Management Team  
202-682-6439

OR

**Mail to:**

ICMA-RC

ATTN: Workflow Management Team  
P.O. Box 96220  
Washington, D.C. 20090-6220



March 2015

**Re: RHS Plan Amendment – Defense of Marriage Act (“DOMA”)**

Dear RHS Plan Sponsor:

Now that federal law recognizes same-sex marriages, VantageCare Retirement Health Savings (RHS) plans must provide same-sex spouses the same rights as spouses of the opposite sex. We have been operating RHS plans in accordance with this change to federal law and can also help you formally amend your RHS plan, if you haven't already done so.

**How are RHS plans affected?**

For federal tax purposes, same-sex spouses must receive the same treatment as spouses of the opposite sex, including with respect to the following:

- **Eligible Expenses** — Participants may request RHS plan assets for tax-free reimbursement of qualifying medical expenses attributable to their spouses.
- **Survivor Benefits** — In the event of a participant's death, his or her spouse is entitled to receive any remaining benefits from the RHS plan account.

**Amending your plan is easy** — just complete the *RHS Plan Amendment Package* available on EZLink. Please log in to EZLink at [www.icmarc.org/ezlink](http://www.icmarc.org/ezlink) and select the View Messages link to review messages from ICMA-RC, including access to the *RHS Plan Amendment Package* and additional DOMA information.

If you have any questions about the change, please contact ICMA-RC's Priority Line at 800-730-7250 or email [PriorityLine@icmarc.org](mailto:PriorityLine@icmarc.org).

Thank you for allowing us to serve you.

Sincerely,

Renee Briggs  
Vice President, Client Services

AC: 22964-0215-7611