

**GENERAL ADDENDUM TO THE  
GEORGIA MUNICIPAL EMPLOYEES BENEFIT SYSTEM  
DEFINED BENEFIT RETIREMENT PLAN  
ADOPTION AGREEMENT**

**This is an Addendum to the Adoption Agreement completed by the City of Powder Springs, Georgia, as follows (complete one or more sections, as applicable):**

**\*\*\* Items (1) through (3) of Pre-approved Addendum – Not Applicable\*\*\***

- (4) Credited Past Service under the Plan for specified classes of employees (see Section 13 of Adoption Agreement regarding Credited Past Service):**

**Notwithstanding any provision to the contrary, with respect to the Eligible Regular Employee in Service as Accounts Receivable Clerk on April 1, 2025 (i.e., Donna Brooks), service as a part-time employee with the City prior to becoming an Eligible Regular Employee (i.e., part-time service from October 17, 2019 – March 31, 2025) shall count as four (4) years of Credited Past Service under the Plan. Said Credited Past Service will count for the purposes of satisfying the minimum Service requirements for Vesting and benefit eligibility but will not count for the purpose of computing the amount of any benefit (e.g., Retirement benefit, Disability benefit or pre-retirement death benefit, as applicable) payable under the Plan. Said Accounts Receivable Clerk will not be deemed to have accrued any additional Earnings under the Plan in connection with the four (4) years of Credited Past Service provided pursuant to this Section 4 of the General Addendum.**

**\*\*\* Items (5) through (15) of Pre-approved Addendum – Not Applicable\*\*\***

- (16) Other (May include, but shall not be limited to, provisions relating to Basic Plan Document Sections 6.03, 6.06, 8.04, 8.06, 8.08, 8.09, 8.10, 8.12, 9.01, and 9.02) (must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i):**

- (a) Normal Retirement Qualifications; Elected or Appointed Members of Governing Authority - Notwithstanding any provision of the Basic Plan Document or Section 14 of the Adoption Agreement to the contrary, in addition to attaining age 65, an elected or appointed member of the Governing Authority who is first elected or appointed to such office on or after October 1, 2009, shall be required to complete eight (8) years of Total Credited Service or two full terms, whichever is less, to qualify for Normal Retirement. Credited Service as an Eligible Regular Employee shall be credited for purposes of meeting this requirement.**

- (b) **Plan Inapplicable to Persons Who Terminated Employment Prior to July 1, 2002; Effect of Reemployment** - Notwithstanding any provision of p. 37 of the Adoption Agreement to the contrary, except as otherwise specifically required by law or by the terms of the Basic Plan Document or Adoption Agreement, persons whose employment or term of office with the City was Terminated for any reason whatsoever prior to July 1, 2002, shall have no right, title, or interest in the Plan unless they become reemployed by the City, in which case their rights and obligations shall be governed by such Plan, if any, as it exists and is in effect upon their reemployment.

The terms of the foregoing Addendum to the Adoption Agreement are approved by the Mayor and Council of the City of Powder Springs, Georgia, this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

Attest:

CITY OF POWDER SPRINGS,  
GEORGIA

\_\_\_\_\_  
City Clerk

\_\_\_\_\_  
Mayor

(SEAL)

Approved:

\_\_\_\_\_  
City Attorney

The terms of the foregoing Addendum are approved by the Board of Trustees of the Georgia Municipal Employees Benefit System.

IN WITNESS WHEREOF, the Board of Trustees of the Georgia Municipal Employees Benefit System has caused its Seal and the signatures of its duly authorized officers to be affixed this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

Board of Trustees  
Georgia Municipal Employees  
Benefit System

(SEAL)

\_\_\_\_\_  
Secretary