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December 20, 2011

Marin County Board of Supervisors
3501 Civic Center Drive
San Rafael, CA 94903

SUBJECT: Adoption of New Social Security Replacement OBRA/PST Plan Document
for Part-Time, Seasonal and Temporary Employees

Dear Supervisors:

RECOMMENDATION: Approve Resolution and Adopt New Deferred Compensation
Plan Document for Part-Time, Seasonal and Temporary Employees

SUMMARY:

Your Board has previously adopted and amended an employee Deferred Compensation Plan for Part-Time, Seasonal and Temporary Employees ("PST Plan") in accordance with the Internal Revenue Code.

Nationwide Retirement Solutions, the County's service provider for the PST Plan, has drafted an updated specimen 457 plan document made available to participating plan sponsors to adopt.

FISCAL IMPACT: No County Fiscal impact.

Respectfully submitted,

PATRICK K. FAULKNER
County Counsel

cc: Matthew Hymel, County Administrator