

# ***Oneida Tribe of Indians of Wisconsin***

## **BUSINESS COMMITTEE**



Oneidas bringing several hundred bags of corn to Washington's starving army at Valley Forge, after the colonists had consistently refused to aid them.



UGWA DEMOLUM YATEHE  
Because of the help of  
this Oneida Chief in  
cementing a friendship  
between the six nations  
and the colony of  
Pennsylvania, a new  
nation, the United States  
was made possible.

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### **BC Resolution # 1-31-07-F**

#### ***Resolution to Amend the Public Safety Officer Pension Plan to Add Code §415(m) Arrangement***

- WHEREAS,** the Oneida Tribe of Indians of Wisconsin is a federally recognized Indian government and a treaty tribe recognized by the laws of the United States of America; and
- WHEREAS,** the Oneida General Tribal Council is the governing body of the Oneida Tribe of Indians of Wisconsin; and
- WHEREAS,** the Oneida Business Committee has been delegated the authority of Article IV of the Oneida Tribal Constitution by the Oneida General Tribal Council; and
- WHEREAS,** the Business Committee has adopted, by BC Resolution 12-21-05-B, the Oneida Tribe of Indians of Wisconsin Public Safety Officer Pension Plan (the "PSP Plan") for the benefit of the Tribe's public safety officers; and
- WHEREAS,** the PSP Plan is intended to constitute a tax qualified plan under the provisions of Section 401(a) of the Internal Revenue Code (the "Code") and therefore must be operated in accordance with the tax qualification requirements of the Code; and
- WHEREAS,** Section 415 of the Code, which applies to private sector and governmental pension plans, limits the retirement benefits which may be paid to PSP Plan participants retiring within the first few years of the Plan's existence and such limits on benefits are inconsistent with the Tribe's intentions to provide full retirement benefits under the PSP Plan; and
- WHEREAS,** governmental employers are afforded an exception to the Code Section 415 limitations on retirement benefits, through the adoption of a "Section 415(m) excess benefit arrangement" (an "EBA"); and
- WHEREAS,** officers of the Oneida Tribe of Indians of Wisconsin involved in the development of the PSP Plan recommend that the Tribe now amend the PSP Plan to incorporate an EBA and a separate trust fund to pay the EBA-portion of PSP Plan benefits.

**NOW THEREFORE BE IT RESOLVED**, that the Oneida Business Committee shall, and hereby does, authorize and approve the Second Amendment to the Oneida Tribe of Indians of Wisconsin Public Safety Officer Pension Plan, in the form presented to the Committee this date, designed to incorporate a Code Section 415(m) excess benefit arrangement into the PSP Plan.

**BE IT FURTHER RESOLVED**, that the Oneida Business Committee shall, and hereby does, authorize and approve the Oneida Tribe of Indians of Wisconsin Public Safety Officer Excess Benefit Trust Agreement, in the form presented to the Committee this date, for the purpose of funding and paying PSP Plan benefits restored through the EBA.

**BE IT FURTHER RESOLVED**, that the appropriate officer or Oneida Business Committee member is authorized and directed to execute the Second Amendment to the PSP Plan and the related Excess Benefit Trust, on behalf of the Oneida Tribe of Indians of Wisconsin, together with such legal, actuarial and technical changes as may be recommended by legal counsel and deemed to be in the best interests of the Tribe.

**BE IT FURTHER RESOLVED**, that the Oneida Business Committee shall, and hereby does, authorize and appoint Wells Fargo Bank to serve as the Trustee of the Excess Benefit Trust, in accordance with the terms of the Excess Benefit Trust Agreement and subject to the power of the PSP Board to negotiate appropriate terms and conditions of such appointment.

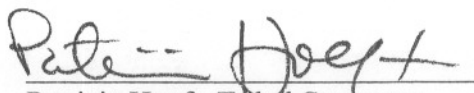
**BE IT FURTHER RESOLVED**, that the PSP Board appointed by this Oneida Business Committee shall be, and hereby is, authorized and directed to administer the EBA and its related Excess Benefit Trust, to make EBA trust funding decisions, to negotiate the terms and conditions of the appointment of Wells Fargo Bank as Trustee, and implement all administrative processes and procedures necessary to coordinate the operation of the PSP Plan and the EBA.

**BE IT FURTHER RESOLVED**, that the appropriate officers or Oneida Business Committee members are authorized and directed to take any and all additional actions necessary to implement the EBA arrangement and deliver to the PSP Plan participants the full benefits promised under the PSP Plan as approved by this Oneida Business Committee.

**BE IT FINALLY RESOLVED**, that the actions taken by officers of the Oneida Tribe of Indians of Wisconsin in furtherance of these resolutions and the adoption of the EBA shall be, and hereby are, ratified and confirmed as authorized actions of the Oneida Tribe of Indians of Wisconsin.

**CERTIFICATION**

I, the undersigned, as Secretary of the Oneida Business Committee, hereby certify that the Oneida Business Committee is composed of 9 members of whom 5 members constitute a quorum. 7 members were presents at a meeting duly called, noticed and held on the 31 day of January, 2007; that the foregoing resolution was duly adopted at such meeting by a vote of 6 members for; 0 members against, and 0 members not voting; and that said resolution has not been rescinded or amended in any way.

  
Patricia Hoeft, Tribal Secretary  
Oneida Business Committee