

**ARLINGTON COUNTY CODE**

**Chapter 47**

**DEFERRED COMPENSATION PLAN\***

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\* **Editors Note:** Ordinance No. 97-17, adopted July 19, 1997, repealed chapter 47 and added a new chapter 47 as herein set out. Formerly, such chapter pertained to similar provisions and derived from 12-9-80; 6-20-81; Ord. No. 82-28, § 1, 7-1-82; Ord. No. 86-20, 6-28-86; Ord. No. 88-21, 1-1-89.

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**ARTICLE I.**

**ESTABLISHMENT AND EXECUTION OF PLAN**

**§ 47-1. Establishment of Plan.**

Pursuant to the Government Employees Deferred Compensation Plan Act, §§ 51.1-600 et seq., of the Code of Virginia (1950), as amended, Arlington County hereby adopts and establishes a plan of deferred compensation for persons providing services, as defined in § 47-2 below, to Arlington County. The purpose of the plan shall be to provide for the deferral of compensation of the participants. The plan shall exist in addition to all other retirement, pension or other benefit systems available to the participants, and shall not supersede, make inoperative or reduce any benefits provided by any other retirement, pension, or benefit program established by law. (Ord. No. 97-17, 7-19-97)

**§ 47-2. Persons Providing Services Defined.**

For purposes of this chapter, persons providing services to Arlington County shall mean any person regularly employed in the competitive service of Arlington County and also includes County Board Members, the Clerk to the County Board and the Clerk's employees, the Virginia Constitutional Offices of the Commissioner of the Revenue, Treasurer, Sheriff, Clerk of the Circuit Court, and Commonwealth's Attorney for Arlington County,

and their employees, the Office of the County Attorney and its employees, the County Manager, the Office of the Registrar of Voters and its employees, the employees of the Arlington County Employees' Supplemental Retirement System, and persons employed in or by the Circuit Court of Arlington County, the General District Court of Arlington County, and the Juvenile and Domestic Relations Court of Arlington County, but shall not include seasonal or temporary employees, or state employees.  
(Ord. No. 97-17, 7-19-97)

**§ 47-3. Execution and Delivery of Plan.**

On behalf of the County Board, the County Manager is hereby authorized and directed to execute and deliver the plan to the Deferred Compensation Committee, as defined in §§ 47-7 and 47-8 below, for administration in accordance with this chapter. The plan shall contain such terms and amendments as the County Manager may from time to time approve, such approval to be conclusively evidenced by his execution thereof. No plan shall be implemented which does not meet all of the requirements and standards set forth in the Government Employees Deferred Compensation Plan Act. The County Manager, on behalf of the County Board, may contract for services in connection with a plan of deferred compensation.  
(Ord. No. 97-17, 7-19-97)

**ARTICLE II.**

**OPERATION OF PLAN**

**§ 47-4. Establishment of Trust.**

The assets resulting from compensation deferred at the request of persons providing services to Arlington County for the implementation of such plan shall be held in trust (as defined in § 457(g) of the Internal Revenue Code) for the exclusive benefit of participants and beneficiaries. The County Manager or his designee(s) shall be the trustee(s) of any such trust.  
(Ord. No. 97-17, 7-19-97)

**§ 47-5. Loan Provisions.**

The County Manager may institute a program permitting loans to participants in the plan from the participants' own plan accounts, under terms and conditions established by the County Manager and consistent with the Internal Revenue Code.  
(Ord. No. 97-17, 7-19-97)

**§ 47-6. No Affect on Prior Contract.**

Any plan, participation agreement, or contract providing for deferred compensation for persons providing services to Arlington County in existence as of the date of this ordinance shall be effective unless amended or changed in accordance with this chapter.  
(Ord. No. 97-17, 7-19-97)

**§ 47-7. Creation of Deferred Compensation Committee to Administer Plan.**

There is hereby created a Deferred Compensation Committee of not fewer than five (5) members to hold office for an indefinite term, to be appointed by the County Manager and to serve at his pleasure. Any persons serving on such Committee as of the date of this ordinance shall continue to serve under the terms and conditions contained in this chapter.  
(Ord. No. 97-17, 7-19-97)

**§ 47-8. Powers of Deferred Compensation Committee.**

The Deferred Compensation Committee is hereby granted the power to do all things by way of supervision,

administration and implementation of a plan of deferred compensation, provided however, that nothing contained in this section shall be construed to authorize the Deferred Compensation Committee to act beyond the limits of the plan or act contrary to law.  
(Ord. No. 97-17, 7-19-97)

### ARTICLE III.

#### MISCELLANEOUS

##### **§ 47-9. Retirement System Integration.**

Benefits payable by, and deductions for employee contributions to, any retirement system of the employer shall be computed without reference to amounts deferred pursuant to this deferred compensation plan and shall instead be based upon the compensation the participant would receive if he or she had not elected to defer compensation under this plan or to make contributions under any Internal Revenue Service Code § 403(b) tax deferred annuity.  
(Ord. No. 97-17, 7-19-97)

##### **§ 47-10. Amendment.**

This plan and any contracts or plans entered into pursuant to this chapter may be amended or terminated by the employer at any time. No amendment or termination of the plan shall reduce or impair the rights of any participant or beneficiary which have already vested.  
(Ord. No. 97-17, 7-19-97)

##### **§ 47-11. Assignment.**

A participant may not assign, transfer, sell, hypothecate or otherwise dispose of any or all of his or her participation account or any right which he or she may have under the plan, and any attempt to do so shall be null and void, except as permitted by any plan entered into pursuant to this article.  
(Ord. No. 97-17, 7-19-97)

##### **§ 47-12. Employment.**

Participation in the plan shall not be construed as giving any participant any right to continue his or her employment with the employer.  
(Ord. No. 97-17, 7-19-97)

##### **§ 47-13. Successors and Assigns.**

The plan shall be binding upon and shall inure to the benefit of the employer, its successors and assigns, all participants and beneficiaries and their heirs and legal representatives.  
(Ord. No. 97-17, 7-19-97)

##### **§ 47-14. Controlling Law.**

This plan is created and shall be interpreted under the laws of the Commonwealth of Virginia and any ordinance of Arlington County which shall exist at the time any dispute or issue is raised.  
(Ord. No. 97-17, 7-19-97)