

**RESOLUTION NO. 693****A PICK-UP RESOLUTION OF THE COUNTY COUNCIL OF  
DORCHESTER COUNTY FOR THE MARYLAND STATE  
RETIREMENT AND PENSION SYSTEM**

**WHEREAS**, the County Council of Dorchester County, Maryland (“Dorchester County”) met at a duly called and authorized meeting on the date set forth below, such meeting being duly called pursuant to a notice stating the time, place and purpose of the meeting received by all County Council officials and the following resolutions were made, seconded, and adopted by those present at the meeting.

**WHEREAS**, Dorchester County is currently a participating governmental unit in the Employees’ Pension System (“EPS”), and has elected to become a participating governmental unit in the Maryland Law Enforcement Officers’ Pension System (“LEOPS”) and the Maryland Correctional Officers’ Retirement System (“CORS”) effective on July 1, 2026;

**WHEREAS**, local detention center officers employed by Dorchester County (“officers”) will be eligible to participate in the CORS effective July 1, 2026, and all new officers hired on or after July 1, 2026, will be enrolled in CORS;

**WHEREAS**, law enforcement officers, paramedics, and emergency medical technicians employed by Dorchester County (“Law Enforcement Employees”) will be eligible to participate in the LEOPS effective July 1, 2026, and all new Law Enforcement Employees hired on or after July 1, 2026, will be enrolled in LEOPS;

**WHEREAS**, the County Council of Dorchester County has the authority to adopt this resolution on behalf of Dorchester County, Maryland;

**WHEREAS**, the State Retirement Agency has adopted procedures for reporting picked-up contributions in order to provide consistency in the administration of State law;

**WHEREAS**, in accordance with Annotated Code of Maryland, State Personnel and Pensions Article (“SPP”), § 21-313, an approved employer may pick-up all of the mandatory employee contributions for its employees participating in the Maryland State Retirement and Pension System; and

**WHEREAS**, Dorchester County, Maryland previously became an approved employer with respect to the EPS in accordance with SPP § 21-313, and now desires to confirm that it is an approved employer with respect to the LEOPS and the CORS, and to pick up all of the mandatory employee contributions for Dorchester County officers participating in the CORS and Dorchester County Law Enforcement Employees participating in the LEOPS;

**NOW, THEREFORE, BE IT RESOLVED**, that beginning on and after July 1, 2026, which is the effective date of Dorchester County’s participation in the CORS, Dorchester

County has determined to pick up all of the mandatory contributions by the employees who are members of the CORS through a payroll reduction;

**BE IT FURTHER RESOLVED**, that beginning on and after July 1, 2026, which is the effective date of Dorchester County's participation in the LEOPS, Dorchester County has determined to pick up all of the mandatory contributions by the employees who are members of the LEOPS through a payroll reduction;


**BE IT FURTHER RESOLVED**, that said picked-up contributions paid by payroll reduction, even though designated as employee contributions for state law purposes, are being paid by Dorchester County in lieu of said contributions by the employee;

**BE IT FURTHER RESOLVED**, that the pick-up treatment shall continue for all employees of Dorchester County who participate in the EPS; and

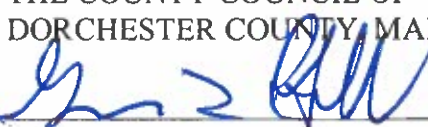
**BE IT FURTHER RESOLVED**, that said members of the EPS, LEOPS and CORS shall not be entitled to any option of choosing to receive the contributed amounts directly instead of having them paid by Dorchester County to the EPS, LEOPS and CORS. This pick-up applies to mandatory contributions that the employee is required to make to EPS, LEOPS and CORS.


PASSED AND ADOPTED THIS 21 day of April 2026.

ATTEST:

  
Terry Jones  
County Manager

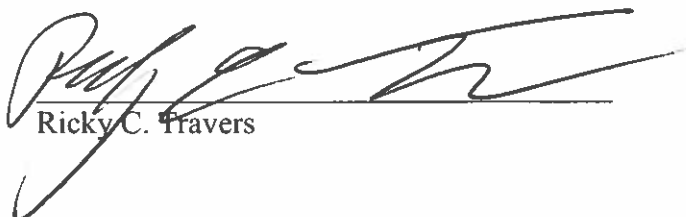
THE COUNTY COUNCIL OF  
DORCHESTER COUNTY, MARYLAND

  
George L. Pfeffer, Jr., President

  
Mike Detmer, Vice President

  
Rob Kramer, Jr.

  
William V. Nichols

  
Ricky C. Travers

## Notes:

1. Picked-up contributions will not be included in the gross income of the employees for tax reporting purposes, that is, for federal income tax withholding taxes, until distributed from the EPS, LEOPS and CORS.
2. Picked-up contributions will be included in the gross income of the employees, for employment tax purposes, if required, as the contributions are made to the EPS ,LEOPS and CORS.
3. This resolution is designed to comply with the formal action requirement set forth in Revenue Ruling 2006-43, issued by the Internal Revenue Service. The resolution should only be used where the contributions to be picked up are mandatory employee contributions. This resolution does not apply if a participating employee from and after the date of the "pick-up" has a cash or deferred election right (within the meaning of Section 1.401(k)-1(a)(3)) with respect to designated employee contributions. Thus, for example, participating employees must not be permitted to opt out of the "pick-up", or to receive the contributed amounts directly instead of having them paid by the employing unit to the System.