

EXHIBIT A

**SEVENTH AMENDMENT TO THE
CECIL COUNTY PENSION PLAN FOR PUBLIC SAFETY EMPLOYEES**

This SEVENTH AMENDMENT to The Cecil County Pension Plan for Public Safety Employees is made by Cecil County, Maryland (the "County"). The County maintains The Cecil County Pension Plan for Public Safety Employees, effective as of July 1, 2002, as amended and restated effective December 31, 2015 (the "Plan").

WHEREAS, the County, pursuant to the authority granted under Section 11.1 of the Plan, wishes to amend the Plan provisions regarding (i) the procedures applicable to the purchase of service pursuant to Section 3.1(h) of the Plan and (ii) the definition of "Distributee" in Section 6.5(b)(iii) of the Plan.

NOW, THEREFORE, the Plan is amended as follows, effective January 1, 2017:

1. Section 3.1(h) of the Plan is hereby amended to read as follows:

(h) A Participant may purchase at retirement prior service as an employee of the State or any political subdivision of the State for which the Participant is not otherwise credited under the Plan, by **(i) notifying the Administrator of the Plan or the County's Human Resources Director in writing of his or her intent to retire and the proposed retirement date at least one (1) year prior to such proposed retirement date and (ii) depositing with the Trust Fund at least one (1) month prior to such proposed retirement date,** the full cost of the prior service, which shall be determined on an actuarial basis. ~~Upon such deposit, such prior service will be credited under the Plan as Creditable Service.~~ **The Plan shall hold and apply such deposit in accordance with rules adopted from time to time by the Trustees. The prior service purchased in accordance with this paragraph will be credited under the Plan as Creditable Service on the Participant's retirement date; provided that if the Participant does not retire on the proposed retirement date, the deposit will be applied in accordance with rules adopted from time to time by the Trustees. Service purchased pursuant to this paragraph may not be used to determine Eligibility Service.**

2. Section 6.5(b)(iii) of the Plan is hereby amended to read as follows:

"(iii) Distributee: A distributee includes (A) the Participant, (B) the Participant's surviving spouse, (C) the Participant's spouse or former spouse who is the alternate payee under a domestic relations order as defined in Section 10.3 of the Plan with respect to the interest of such spouse or former spouse, or (D) any surviving non-spouse Beneficiary of a deceased Participant, provided that, with respect to (D), the direct rollover is made to an individual retirement account described in Code section

408(a) ~~or 408A(b)~~ or an individual retirement annuity described in Code section 408(b) established for the purpose of receiving the distribution on behalf of the non-spouse Beneficiary, and provided that **rollovers to such account or annuity will comply with Code section 402(c)(11) and** distributions from such account or annuity will comply with Code section 401(a)(9)(B) (without regard to clause (iv) thereof).”

3. In all other respects, the Plan is hereby ratified and confirmed.

IN WITNESS WHEREOF, as evidence of the adoption of this Seventh Amendment, the County has caused the same to be executed by its duly authorized officers and its seal to be affixed hereto this ____ day of _____, 2017.

ATTEST:

CECIL COUNTY, MARYLAND

Director of Administration

County Executive

[SEAL]

Key:

Double Underlining indicates language added to the Plan

~~Strikethrough~~ indicates language deleted from the Plan