

**SUMMARY OF PART II: PENSION AND RETIREMENT  
PROVISIONS OF THE CODE OF ORDINANCES OF  
THE CITY OF WATERBURY**

By approval of the Board of Aldermen on March 24, 2014, Chapter 35, entitled “Part II: Pension and Retirement Provisions of the Code of Ordinances of the City of Waterbury” of said Code of Ordinances is amended, as follows:

Section 35.035, entitled “Definitions”, is amended to amend certain definitions, as follows:

***PLAN LIMITATION YEAR.*** Each fiscal year ending June 30. The definition of “Plan Limitation Year” shall apply wherever its use may exist in the Ordinance.

***SPOUSE.*** The participant’s legal spouse, including an individual lawfully married to a participant (i) of a different sex, and (ii) of the same sex in a state that recognizes such marriage, as evidenced by a valid marriage certificate, at the earlier of the time of the participant’s death or the participant’s normal retirement date. For purposes of this determination, “marriage” includes, without limitation, a marriage between an individual and a participant (i) of a different sex, and (ii) of the same sex that was validly entered into in a state whose laws authorize the marriage of two individuals of the same sex even if the married couple is domiciled in a state that does not recognize the validity of same-sex marriages. For the avoidance of doubt, the term “spouse” does not include individuals (whether of the opposite sex or the same sex) who have entered into a registered domestic partnership, civil union, or other similar formal relationship recognized under state law that is not denominated as a marriage under the laws of that state, and the term “marriage” does not include such formal relationships.

Section 35.127, entitled “Tax Qualification” is amended to repeal and replace subsection (C) Minimum Distribution Rules, with the following language: All distributions under the Retirement System shall be in accordance with Section 401(a)(9) of the Code and the regulations issued thereunder, including the requirement that distributions to a Participant must commence no later than April 1 of the calendar year following the calendar year in which such Participant attains age 70 ½ and the minimum distribution incidental benefit requirements, and the distribution provisions contained in the preceding Sections of this Ordinance are intended to comply with such regulations.

This amendment is required in order to comply with the IRS’ conditional qualification of the City’s pension plan.

This document is prepared for the benefit of the public, solely for purposes of information, summarization and explanation. This document does not represent the intent of the legislative body of the City of Waterbury for any purpose.

A copy of the ordinance summarized above is available for public inspection at the Office of the City Clerk of the City of Waterbury, 235 Grand Street, Waterbury, CT, between the hours of 8:50 a.m. and 4:50 p.m., Monday through Friday. In addition, the City Clerk, upon request, will mail a copy of the ordinance to any party requesting it at no cost to the requesting party.