

List of Section Changes Made for IRS Compliance

The City of Alexandria Pension Plan for Firefighters and Police Officers (Closed Plan)

This document lists the sections changed. The *subject* of the change is mentioned. This document does *not* list minor modifications to capitalization, punctuation, renumbering, spelling, and spacing.

Section Changed	Change
History of the Plan, Preservation of Rights	Effective dates are changed. Most are for compliance; however, some relate to the effective dates of prior amendments.
Table of Contents	Sections and pages are renumbered to reflect additional sections; titles are changed.
Article 1 Definitions	
3. Effective Date	Effective date is changed for compliance.
13. Earnings	The definition of this term is modified as required for IRS compliance.
ARTICLES	
Article A.1	<i>Participation:</i> Effective date is updated for compliance. Each employee who was a Participant on 12/31/2013 will continue to be Participant of the Plan on 01/01/2014 provided they did not elect to transfer assets.
Article B.1	<i>Maximum Benefit and Contributions:</i> This section is rewritten as required for IRS compliance.
All sections	The list above does not include: spelling errors, typographical errors, punctuation, section references, changes involving only renumbering the section, or other minor errors that have no impact on benefits, eligibility, or contributions.