



RESOLUTION NO. 274-15

**A RESOLUTION OF THE WHATCOM TRANSPORTATION AUTHORITY
BOARD OF DIRECTORS AMENDING THE DEFINITION OF SPOUSE FOR THE
VANTAGECARE RETIREMENT HEALTH SAVINGS PLAN**

Plan Number: 803155

Employer: Whatcom Transportation Authority
Whatcom County
State of Washington

WHEREAS, the Whatcom Transportation Authority (WTA) has established and maintains a retiree health savings plan in the form of the ICMA Retirement Corporation's VantageCare Retirement Health Savings program, as amended (the "Plan");

WHEREAS, the assets of the Plan are held in trust for the exclusive benefit of Plan participants and their spouses and dependents, and shall not be diverted to any other purpose prior to the satisfaction of all liabilities of the Plan;

WHEREAS, the plan has operated in accordance with federal recognition of same-sex spouses; and

WHEREAS, an amendment to the Employer's Plan in accordance with the federal recognition of same-sex spouses is adopted to comply with Internal Revenue Service guidance issued in response to the Supreme Court's decision in *United States v. Windsor*;

**NOW, THEREFORE, BE IT RESOLVED BY THE WHATCOM TRANSPORTATION
AUTHORITY BOARD OF DIRECTORS:**

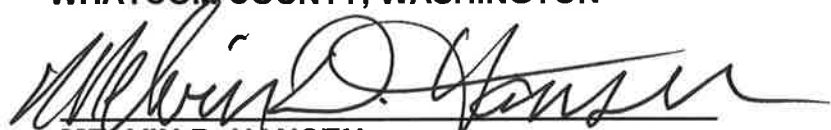
that the Whatcom Transportation Authority hereby amends the Plan to define the term "Spouse" as the Participant's lawful spouse as determined under the laws of the jurisdiction in which the Participant was married, and hereby:

AMEND the Declaration of Trust of the Integral Part Trust and Retiree Welfare Benefits documents, as applicable, to include the federal recognition of same-sex spouses. The plan allows same-sex spouses to receive tax-free reimbursements for all same-sex marriages that are valid as of September 16, 2013, unless the employer specifies an earlier valid date.

PASSED, in open public meeting this 16th day of April, 2015 by the following vote:

AYES: 6
NAYS: 0
ABSENT: 3

**WHATCOM TRANSPORTATION AUTHORITY
WHATCOM COUNTY, WASHINGTON**


**MELVIN D. HANSEN
CHAIRMAN**

ATTEST:


**VICKI G. ESSER
CLERK OF THE BOARD**

**VANTAGECARE RETIREMENT HEALTH SAVINGS PLAN
AMENDMENT
DEFINITION OF SPOUSE**

FOR WHATCOM TRANSPORTATION AUTHORITY

Whatcom Transportation Authority, as Plan Sponsor, hereby amends its VantageCare Retirement Health Savings Plan by adopting the following revision to the Plan documents.

**DECLARATION OF TRUST OF WHATCOM TRANSPORTATION AUTHORITY
INTEGRAL PART TRUST**

**ARTICLE 1.1 (h)
DEFINITION OF "SPOUSE"**

1.1(h) "Spouse" means the Participant's lawful spouse as determined under the laws of the jurisdiction in which the Participant was married.

WHATCOM TRANSPORTATION AUTHORITY RETIREE WELFARE BENEFIT PLAN

**ARTICLE 2.11
DEFINITION OF "SPOUSE"**

2.11 "Spouse" means the Participant's lawful spouse as determined under the laws of the jurisdiction in which the Participant was married. All other defined terms in this Plan shall have the meanings specified in the various Articles of the Plan in which they appear.