



County of Sonoma

State of California

Date: September 9, 2025

Item Number: _____

Resolution Number: _____

☐ 4/5 Vote Required

**Resolution Of The Board Of Supervisors Of The County Of Sonoma, State Of California,
approving Internal Revenue Code section 401(a)(9) Minimum Distribution Regulation
governing Sonoma County Employees' Retirement Association**

Whereas, the Internal Revenue Code tax regulations governing the Sonoma County Employees' Retirement Association (SCERA) and its Board are subject to change from time to time in order to respond to changes in law, in practices or other factors; and

Whereas, Internal Revenue Code regulations set forth at 26 Code of Federal Regulations §1.401(a)(9), Required Minimum Distribution Rules (otherwise known as Section 401(a)(9) of Title 26 of the United States Code) were adopted by SCERA on September 9, 2014 and since that time relevant Federal law and California laws have changed; and

Whereas, the Federal Government passed the Setting Every Community Up for Retirement Enhancement Act of 2022 (SECURE 2.0) effective January 1, 2023, Section 106 of which increases the age at which a participant in an employer-sponsored retirement plan, like SCERA, must generally begin taking required minimum distributions, from age 72 to an applicable age depending on the year in which the participant reaches 72, 73 or 74; and

Whereas, California enacted an amendment to the County Employees Retirement Law in Stats. 2023, Ch. 159, Sec. 13 (SB 885), effective January 1, 2024, Section 11 of which amended California Government Code section 31706 to allow county retirement plans, such as SCERA, to implement the applicable age based upon Section 401(a)(9) of Title 26

of the United States Code; and

Whereas, at the December June 19, 2025, SCERA Board of Retirement meeting, the Board of Retirement adopted amendments to the Internal Revenue Code section 401(a)(9) Minimum Distribution Regulation, as attached, pursuant to California Government Code section 31525, et seq, which amendment becomes effective when approved by the Board of Supervisors.

Now, Therefore, Be It Resolved that the Board of Supervisors approves the amended Internal Revenue Code section 401(a)(9) Minimum Distribution Regulation, attached as Exhibit A to this Resolution.

Supervisors:

Hermosillo: Rabbitt: Coursey: Gore: Hopkins:

Ayes: Noes: Absent: Abstain:

So Ordered.