

Memorandum of Understanding

**To the Agreement
by and between
City of Kirkland
and
IAFF Local #2545**

May 29, 2018 to December 31, 2018

This Memorandum of Understanding is entered into to document the agreement between the City of Kirkland, Washington, hereinafter referred to as the "Employer", and the IAFF Local 2545, hereinafter referred to as the "Union" regarding the Union's requested change to the fund that the Employer is to contribute to under the sick leave cash out provision that is set out in CBA Section 14.5a.

Currently the Employer makes contributions for the contractual sick leave cash out conversion amount that is owed to employees pursuant to CBA Section 14.5a upon their normal or disability retirement from the City to the WSCFF Employee Benefit Trust (MERP). The Union has requested that, beginning upon the execution date of this MOU, these contributions are to be made into the HRA/VEBA accounts of individual employees instead of into MERP.

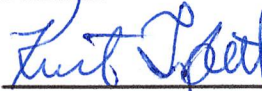
Therefore, the Union and the Employer hereby agree that the contributions that are due from the City for the conversion of sick leave cash out upon an employee's normal or disability retirement, as set out in CBA Section 14.5a, shall be made into the HRA/VEBA accounts of retiring employees, beginning upon the execution date of this MOU as set forth below. This designation to HRA/VEBA is valid through the end of the plan year. The Union reserves the right to change its designation of the City contributions discussed here to MERP or another IRS qualifying program as stated in the contract and as allowed by law.

This MOU applies to all members of IAFF Local 2545's Bargaining Unit who are covered under the LEOFF II Retirement System. This MOU is not intended to impact retirees who separated from the City's employment prior to the execution date of this MOU, and is not intended to require that any adjustment of any kind should be made to the contributions that were previously made on behalf of those retirees pursuant to CBA Section 14.5a.

The Employer hereby agrees to provide a copy of this MOU to MERP in order to memorialize the agreement of the parties to have future contributions made into employees' HRA/VEBA accounts rather than into MERP.

City of Kirkland

IAFF Local #2545

By: 

By: 

Kurt Triplett, City Manager

Bryan Vadney, President

Date: 5-29-18

Date: May 29, 2018



APPROVED AS TO FORM

City Attorney



LABOR RELATIONS REVIEW

Director of Human Resources

MEMORANDUM FOR THE RECORD
DATE: 5/29/18
SUBJECT: [Illegible]

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