

**COMPLIANCE AMENDMENT
TO
City of Smyrna 401(a) Plan**

This amendment is adopted for purposes of complying the Plan with the Supreme Court's decision in United States V. Windsor. The provisions of this amendment take precedence over any inconsistent provisions of the Plan.

- (1) Definition of Spouse: Except as may be provided in (2) below and notwithstanding any other provision of the Plan to the contrary, effective September 16, 2013, the term "spouse" is defined for those purposes indicated in (3) below to mean the person to whom the participant is legally married under the laws of the state or country in which the marriage was celebrated, without regard to whether such marriage is recognized under the laws of the state or country in which the participant resides.
- (2) Transition Period: For the period June 26, 2013 through September 15, 2013, the Plan (*choose one*):
- recognized a person as a participant's spouse regardless of whether the marriage was also recognized under the laws of the state or country in which the participant was domiciled. (Recognition based on state of celebration)
 - recognized a person as a participant's spouse only if the marriage was also recognized under the laws of the state or country in which the participant was domiciled. (Recognition based on state of domicile)
- (3) Application of New Spouse Definition: The definition of spouse described in this amendment applies (*choose one*):
- for all Plan purposes.
 - only for those Plan purposes that are subject to federal, rather than state law. Specifically, the definition of spouse above applies for purposes of (i) hardship withdrawals under the Code Section 401(k) safe harbor rules, if applicable, (ii) the minimum distribution requirements under Code Section 401(a)(9), and (iii) the direct rollover rules under Code Section 401(a)(31). For all other Plan purposes, the term "spouse" has the meaning provided under the terms of the Plan other than this amendment.

* * *

EXECUTED AT _____, _____, this _____ day
of _____, _____.

City of Smyrna

By: _____

Title: _____