

**BOROUGH OF WEST NEWTON  
WESTMORELAND COUNTY, PENNSYLVANIA  
ORDINANCE NO. 2025-7**

**ORDINANCE OF THE BOROUGH OF WEST NEWTON, COUNTY OF WESTMORELAND, COMMONWEALTH OF PENNSYLVANIA; AMENDING ARTICLE I DEFINITIONS, SECTION 1.18 AND ARTICLE IV RETIREMENT BENEFITS, SECTION 4.06 REQUIRED DISTRIBUTIONS OF THE BOROUGH OF WEST NEWTON ORDINANCE NUMBER 2013-2 FROM FIVE (5) YEARS TO THREE (3) YEARS, AND PROVIDING FOR AN EFFECTIVE DATE THEREOF.**

BE IT ORDAINED AND ENACTED BY THE BOROUGH OF WEST NEWTON, WESTMORELAND COUNTY, IN COUNCIL ASSEMBLED, AND IT IS HEREBY ORDAINED AND ENACTED BY AUTHORITY OF THE SAME THAT ARTICLE I DEFINITIONS, SECTION 1.18 AND ARTICLE IV RETIREMENT BENEFITS, SECTION 4.06 ARE HEREBY AMENDED AS FOLLOWS:

1. Article I, Definitions, Section 1.18 of the Borough of West Newton Ordinance Number 2013-2 is hereby amended by amending Article I, Definitions, Section 1.18(d) of the Borough of West Newton Ordinance Number 2013-2 as follows:

**Section 1.18**

...

- (d) Any period of qualified military service as determined under the requirements of Chapter 43 of Title 38, United States Code, provided that the Participant returns to Employment following such period of qualified military service, and the Participant makes payment to the Plan in an amount equal to the Participant Contributions that would otherwise have been paid to the Plan during such period of qualified military service. The amount of Participant Contributions shall be based upon an estimate of the Compensation that would have been paid to the Participant during such period of qualified military service as determined by the average Compensation paid to the Participant during the twelve (12) months immediately preceding the period of qualified military service. The amount of Participant Contributions so calculated must be paid into the Plan before the end of the period that begins on the date of re-employment and ends on the earlier of the date that ends the period that has a duration of three (3) times the period of qualified military service, or the date that is **three (3)** years after the date of reemployment.

2. Article IV, Retirement Benefits, Section 4.06 of the Borough of West Newton Ordinance Number 2013-2 is hereby amended by amending Article IV, Retirement Benefits, Section 4.06(b) of the Borough of West Newton Ordinance Number 2013-2 as follows:

**Section 4.06 Required Distributions.**

(b) If a Participant who is entitled to benefits under this Plan dies before distribution of his benefit has begun, the entire interest of such Employee shall be distributed within **three (3)** years of the death of such Employee, unless the following sentence is applicable. If any portion of the Employee's interest is payable to (or for the benefit of) a designated Beneficiary, such portion shall be distributed over the life of such designated Beneficiary (or over a period not extending beyond the life expectancy of such Beneficiary), and such distributions begin not later than one (1) year after the date of the Employee's death or such later date as provided by regulations issued by the Secretary of the Treasury, then for purposes of the three year rule set forth in the preceding sentence, the benefit payable to the Beneficiary shall be treated as distributed on the date on which such distributions begin. Provided, however, that notwithstanding the preceding sentence, if the designated Beneficiary is the surviving spouse of the Participant, then the date on which distributions are required to begin shall not be earlier than the date upon which the Employee would have attained age seventy and one-half (70Y2) and, further provided, if the surviving spouse dies before the distributions to such spouse begin, this sub-paragraph shall be applied as if the surviving spouse were the Employee.

3. All Ordinances or parts of ordinances conflicting with the provisions of this Ordinance are repealed insofar as they are inconsistent with this Ordinance.

4. This Ordinance shall become effective immediately upon its adoption.

ORDAINED AND ENACTED this 15<sup>th</sup> day of April, 2025, a full quorum being present.


ATTEST:

BOROUGH OF WEST NEWTON:

  
ASHLEY PERGOLA, Borough Secretary

  
JASON COOPER, Council President

Examined and Approved this 15<sup>th</sup> day of April, 2025.

  
MARY POPOVICH, Mayor