



MEMORANDUM

Date: May 24, 2022

To: The Honorable Chair and Members
Pima County Board of Supervisors

From: Jan Leshner 
County Administrator

Re: **Excess Retirement Benefits**

I wanted to remind you that although Mr. Huckelberry has been terminated in our system, Pima County will continue to pass through his excess retirement benefits from the Arizona State Retirement System (ASRS) per Internal Revenue Code (IRC) Section 415 on a monthly basis. As stated in my [April 20, 2022 Memorandum](#) to the Board of Supervisors, Mr. Huckelberry overfunded his retirement plan over the course of his employment with the County. Therefore, ASRS refunds the overage to Pima County on a monthly basis and then we pass through the funds to Mr. Huckelberry with the appropriate taxes withheld. The County is simply a pass through for ASRS for purposes of taxation.

JKL/dym

c: Michelle Campagne, Director, Finance and Risk Management