## CITY OF OBERLIN, OHIO

## **RESOLUTION No. R13-06 CMS**

A RESOLUTION AMENDING AND RESTATING THE PICKUP OF OHIO POLICE AND FIRE PENSION FUND CONTRIBUTIONS ON BEHALF OF ELIGIBLE POLICE DEPARTMENT EMPLOYEES OF THE CITY OF OBERLIN AND DECLARING AN EMERGENCY

- WHEREAS, the eligible employees of the Oberlin Police Department participate in the Ohio Police and Fire Pension Fund ("OP&F"); and
- WHEREAS, Oberlin City Council has previously adopted a pick-up of all of the ten percent (10%) mandatory contributions required under Section 742.31 of the Ohio Revised Code for participating employees of the Police Department who are members of the OP&F; and
- **WHEREAS,** OP&F has adopted new procedures for reporting picked up contributions in order to properly prepare 1099-R forms for its members; and
- WHEREAS, Oberlin City Council wishes to reaffirm, amend and restate its prior resolution in order to continue the pick-up under the new procedures;
- **NOW THEREFORE, BE IT RESOLVED,** by the Council of the City of Oberlin, County of Lorain, State of Ohio, five-sevenths (5/7ths) of all members elected thereto concurring:
- **SECTION 1.** That effective July 13, 2013 and the adoption of this Resolution, the City of Oberlin has determined to continue to pick-up all of the ten and three-quarters percent (10.75%) mandatory contributions by the Police Department employees who are members of the Ohio Police and Fire Pension Fund through a payroll reduction.
- **SECTION 2.** That effective July 12, 2014 and the adoption of this Resolution, the City of Oberlin has determined to continue to pick-up all of the eleven and a half percent (11.50%) mandatory contributions by the Police Department employees who are members of the Ohio Police and Fire Pension Fund through a payroll reduction.
- **SECTION 3.** That effective July 11, 2015 and the adoption of this Resolution, the City of Oberlin has determined to continue to pick-up of the twelve and one quarter percent (12.25%) mandatory contributions by the Police Department employees who are members of the Ohio Police and Fire Pension Fund through a payroll reduction.
- **SECTION 4.** That said picked up contributions paid through a payroll reduction, even though designated as employee contributions for state law purposes, are being paid by the City of Oberlin in lieu of said contribution by the employee.
- **SECTION 5.** That said picked up contributions will not be included in the gross income of the employees for tax reporting purposes, that is, for federal or state income tax withholding taxes, until distributed from the Ohio Police and Fire Pension Fund.

**SECTION 6**. That said picked up contributions will be included in the gross income of the employees, for employment tax purposes, as the contributions are made to the Ohio Police and Fire Pension Fund.

**SECTION 7**. That said employees shall not be entitled to any option of choosing to receive the contributed amounts directly instead of having them paid by the City of Oberlin to the Ohio Police and Fire Pension Fund.

**SECTION 8.** It is hereby found and determined that all formal actions of this Council concerning or relating to the adoption of this resolution were adopted in an open meeting of this Council, and that all deliberations of this Council and of any of its committees that resulted in such formal action, were in meetings open to the public in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

**SECTION 9.** That this Resolution is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, and safety of the citizens of the City of Oberlin, Ohio, or to provide for the usual daily operation of a municipal department, to wit: "to submit this Resolution to the Ohio Police & Fire Pension Fund in advance of the filing deadline" and shall take effect immediately upon passage.

1st Reading: 05/20/2013 (E)	
2nd Reading:	
3rd Reading:	
	PASSED: 05/20/2013
ATTEST:  Melling of Council  ATTEST:  Melling of Council  ATTEST:  Melling of Council	RONNIE J. RIMBERT PRESIDENT OF COUNCIL
POSTED:	EFFECTIVE DATE:

I hereby certify that the foregoing is a true and correct copy of Resolution No. R13-<u>Ob</u> CMS as passed by the Oberlin City Council.

Seal

Belinda B. Anderson, CMC

Clerk of Council, City of Oberlin, Ohio