

RESOLUTION CM-13-07

RESOLUTION REAFFIRMING THE EXISTING PICK-UP PLAN FOR THE POLICE PENSION AND ADOPTING THE NEW PROCEDURES

The Council of the Municipality of West Milton, Miami County, Ohio met at a duly called and authorized meeting of the Board on the date set forth below, such meeting being duly called pursuant to a notice stating the time, place and purpose of the meeting received by all Council members, and the following resolutions were made, seconded, and adopted by those present at the meeting.

WHEREAS, the eligible employees of the Police Department participate in the Ohio Police & Fire Pension Fund;

WHEREAS, the Council desires to pick up all of the mandatory contributions required to be paid under Section 742.31 of the Ohio Revised Code for participating employees of the **Police Department** who are members of the Ohio Police & Fire Pension Fund;

WHEREAS, Ohio Police & Fire Pension Fund has adopted new procedures for reporting picked-up contributions in order to properly prepare 1099-R forms for its members;

WHEREAS, the Council wishes to reaffirm, amend and/or restate its prior resolution in order to continue the pick-up under the new procedures;

NOW, THEREFORE, BE IT RESOLVED, by the Municipality of West Milton, Ohio that:

SECTION I: Effective as of **July 3, 2013, July 2, 2014 and July 15, 2015**, the Council of the Municipality of West Milton has determined to continue to pick-up all of the mandatory contributions by the employees who are members of the Ohio Police & Fire Pension Fund **by paying the contributions through a payroll reduction.**

SECTION II: Said picked up contributions paid through a payroll reduction, even though designated as employee contributions for state law purposes, are being paid by the Municipality in lieu of said contributions by the employee.

SECTION III: 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 IV: 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 V: Said employees shall not be entitled to any option of choosing to receive the contributed amounts directly instead of having them paid by the Municipality to the Ohio Police and Fire Pension Fund.

SECTION VI: This Resolution shall go into effect and be in full force after its passage.

Passed this _____ day of _____ 2013

Michael Coate, II, Mayor

ATTEST:

Linda L. Cantrell, CAP/OM
Clerk of Council

APPROVED AS TO FORM:

Charles H. Sell, II
Law Director