RESOLUTION NO. 2017-05

Introduced By: Mayor Susan K. Infeld

A RESOLUTION APPROVING PICK-UP OF SERVICE CREDIT FOR BARGAINING UNIT MEMBERS PER OAC 742-7-14 (A)

WHEREAS, the eligible members of the Police and Fire Departments who participate in the Ohio Police & Fire Pension Fund (OP&F);

WHEREAS, the Council desires to offer a pick-up for the voluntary purchase of service credit, as provided for in Section 742.56 of the Ohio Revised Code and 742-5-08 of the Ohio Administrative Code, for participating employees of the Fire Department who are members of the Ohio Police & Fire Pension Fund and who are members of the bargaining unit;

WHEREAS, Ohio Police & Fire Pension Fund has adopted procedures for reporting picked—up contributions in order to properly prepare 1099—R forms for its members pursuant to Section 742.32 of the Ohio Revised Code and 742-5-08 of the Ohio Administrative Code;

WHEREAS, employers may pay all or part of the voluntary contributions for the purchase of service credit for employees participating in the Ohio Police & Fire Pension Fund;

NOW, THEREFORE, BE IT RESOLVED, that effective as of February 6, 2017, the City of University Heights desires to offer to pick-up all or part of the voluntary contributions through a payroll deduction for the purchase of service credit by employees who are members of the OP&F and who are members of the bargaining unit. The bargaining unit is described in exhibit "a" which is made part of this Resolution. No contributions made prior shall be picked up.

BE IT FURTHER RESOLVED, that said picked up contribution paid through a payroll reduction, even though designated as employee contributions for state law purposes, are being paid by the City of University Heights in lieu of said contributions by the employee;

BE IT FURTHER RESOLVED, 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;

BE IT FURTHER RESOLVED, 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 University Heights to the Ohio Police and Fire Pension Fund.

It is hereby found and determined that all formal actions of this Council concerning and relating to the passage of this Ordinance 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.

This Resolution shall become effective at the earliest time allowed by law.

CITY OF UNIVERSITY HEIGHTS, OHIO

SUSAN K. INFELD, MAYOR

PASSED: 02/06/2017

KELLY M. THOMAS, CLERK OF COUNCIL

AS TO FORM: LUKE F. MCCONVILLE, LAW DIRECTOR