

COUNCIL CHAMBER

City of Berea, Ohio

ORDINANCE No. 2013 - 48

By Richard T. Malott Sponsored By Mayor Cyril M. Kitem

AN ORDINANCE

AMENDING AND RESTATING THE RESOLUTION OF THE CITY OF BEREAL FOR EMPLOYEE PAYROLL PAYMENTS BY THE CITY TO THE OHIO POLICE AND FIRE PENSION FUND FOR EMPLOYEES OF THE BEREAL FIRE DEPARTMENT.

WHEREAS, the Ohio Police and Fire Pension Fund has requested that all municipalities adopt an amended and restated ordinance or resolution to conform with the procedural requirements for reporting contributions to the Fund but does not make any changes in the percentage of contributions from the City of Berea for Fire Department employees; and

WHEREAS, the eligible employees of the Berea Fire Department participate in the Ohio Police and Fire Pension Fund ("OP&F"); and,

WHEREAS, the City of Berea has previously adopted a pick-up of the ten percent (10%) mandatory contributions required by Section 742.31 of the Ohio Revised Code for participating employees of the Berea Fire 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, the Berea City Council wishes to reaffirm and amend and restate its prior resolution in order to continue the pick-up under the new procedures.

NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Berea, State of Ohio:

SECTION 1. That effective July 7, 2013, the Council of the City of Berea has determined to continue to pick-up all of the ten and seventy-five one-hundredths percent (10.75%) mandatory contributions by the employees who are members of the Ohio Police and Fire Pension Fund through a payroll reduction and that effective July 6, 2014, the Council of the City of Berea has determined to continue to pick-up all of the eleven and one half percent (11.50%) mandatory contributions by the employees who are members of the Ohio Police and Fire Pension Fund through a payroll reduction and that effective July 5, 2015, the Council of the City of Berea has determined to continue to pick-up all of the twelve and one-quarter percent (12.25%) mandatory contributions by the employees who are members of the Ohio Police and Fire Pension Fund through a payroll reduction.

SECTION 2. 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 Berea in lieu of said contributions by the employee.

SECTION 3. 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 but that said picked-up contributions will be included in the gross income of the employees for employment tax purposes, as the contribution are made to the Ohio Police and Fire Pension Fund.

SECTION 4. 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 Berea to the Ohio Police and Fire Pension Fund.

SECTION 5. That it is found and determined that all formal actions of this Council concerning and relating to the adoption 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

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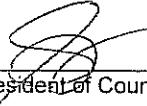
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in such formal actions were in meetings open to the public in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

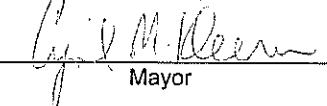
SECTION 6. That this Ordinance shall take effect and be in force from and after the earliest period allowed by law.

PASSED: May 20, 2013

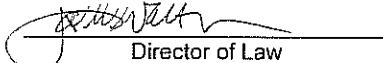

President of Council

ATTEST: Alvin Vale
Clerk of Council

APPROVED: May 21, 2013


Mayor

Approved as to Form:


Director of Law