

6/3/13

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RESOLUTION NO. 134-13

BY: **SCOTT TUMA**
(By Request – Auditor)

A RESOLUTION TO CONTINUE TO PICK-UP ALL OF THE MANDATORY CONTRIBUTIONS BY THE PARMA FIRE DEPARTMENT EMPLOYEES WHO ARE MEMBERS OF THE OHIO POLICE AND FIRE PENSION FUND THROUGH A PAYROLL REDUCTION, AND DECLARING AN EMERGENCY

WHEREAS, all eligible employees of the Parma Fire Department participate in the Ohio Police and Fire Pension Fund (“OP&F”); and,

WHEREAS, in Resolution No. 274-04, adopted August 30, 2004, this Council has previously adopted a pick-up of the mandatory contributions required under Section 742.31 of the Ohio Revised Code for participating employees of the Parma Fire Department, who are members of the OP&F;

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 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 PARMA, STATE OF OHIO:

Section 1. That this Council of the City of Parma has determined to pick up all of the mandatory contributions by the Parma Fire Department employees who are members of the Ohio Police and Fire Pension Fund through a payroll reduction. The mandatory contributions are as follows: 7/12/13 through 7/10/14 – 10.75%; 7/11/14 through 7/9/15 – 11.50%; and 7/10/15 and thereafter – 12.25%.

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 Parma 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.

Section 4. 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; and,

Section 5. 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 Parma to the Ohio Police and Fire Pension Fund.

Res. to continue to pick up all of the mandatory contributions by the Parma Fire Department employees who are members of the Ohio Police and Fire Pension Fund, and declaring an emergency

Section 6. That the Clerk of Council is hereby directed to forward a true and accurate copy of this Resolution to the Ohio Police and Fire Pension Fund.

Section 7. That it is found and determined that all formal actions of this Council concerning and relating to the adoption of this Resolution were adopted in an open meeting of this Council, and that all deliberations of the Council and any of its committees that resulted in such formal action were in meetings open to the public in compliance with all legal requirements.

Section 8. That this Resolution is hereby declared to be an emergency measure necessary for the immediate preservation of the public health, safety, and welfare of the City of Parma, and for the further reason that this Resolution must be received by the Ohio Police and Fire Pension Fund as soon as possible, and this Resolution shall become immediately effective upon receiving the affirmative vote of two-thirds of all members elected to Council and approval of the Mayor, otherwise from and after the earliest period allowed by law.

PASSED: _____ PRESIDENT OF COUNCIL

ATTEST: _____ APPROVED: _____
CLERK OF COUNCIL

FILED WITH THE MAYOR: _____ MAYOR, CITY OF PARMA, OHIO