

RESOLUTION NO. 74-2013

**TITLE: INCREASED RATE OF EMPLOYEE
CONTRIBUTION TO POLICE AND FIRE PENSION SYSTEMS**

**A RESOLUTION OF THE COUNCIL OF THE CITY OF BARBERTON
RESTATING THE INCREASED RATES OF EMPLOYEE CONTRIBUTION TO
THE POLICE AND FIRE PENSION SYSTEM, AND DECLARING AN
EMERGENCY.**

WHEREAS, the eligible employees of the City of Barberton Fire and Police Departments 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 Fire and 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, that the City of Barberton 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 through a payroll reduction

July 13, 2013	10.75%
July 12, 2014	11.50%
July 11, 2015	12.25%

BE IT FURTHER RESOLVED, that said picked up contributions paid through a payroll reduction, even though designed as employee contributions for state law purposes, are being paid by the City of Barberton 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 picked up contributions will be included in the gross income of the employees, for employment tax purposed, as the contributions are made to the Ohio Police and Fire Pension Fund; and

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 Barberton to the Ohio Police and Fire Pension Fund.

NOW, THEREFORE, BE IT RESOLVED by the Council of the City of Barberton, State of Ohio:

SECTION 1. That the Council of the City of Barberton supports Mr. Flickinger's request that the City of Barberton will 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 Fire and Police Department who are members of the Ohio Police & Fire Pension Fund.

SECTION 2. That it is hereby found and determined that all formal actions of this Council concerning and relating to the passage of this ordinance were taken 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 meetings open to the public in compliance with the law.

SECTION 3. That this resolution is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, safety, convenience and welfare of the City of Barberton and the inhabitants thereof, for the reason that this requires immediate adoption, and provided it receives the necessary votes required by the City Charter, shall be in full force and effect from and after its passage and approval; otherwise to be in full force and effect from and after the earliest period allowed by law.

Passed _____ 2013

Clerk of Council

President of Council

Approved _____ 2013

Mayor