

Resolution No. \_\_\_\_\_, Passed \_\_\_\_\_, 20\_\_\_\_

**RESOLUTION NO. 11-13**

**A RESOLUTION AUTHORIZING THE CITY OF ORRVILLE, OHIO TO PICK UP THE STATUTORILY REQUIRED CONTRIBUTION TO THE POLICE AND FIRE PENSION FUND OF OHIO FOR THE ELIGIBLE EMPLOYEES OF THE CITY OF ORRVILLE FIRE DEPARTMENT, AND REPEALING ALL LEGISLATION INCONSISTENT HERewith.**

The Council of the City of Orrville, Wayne County, Ohio met at a duly called and authorized meeting of the Council on the date set forth below, such meeting being duly called pursuant to 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 Orrville Fire Department participate in the Ohio Police & Fire Pension Fund (“OP&F Fund”);

**WHEREAS**, the Council has previously adopted legislation to allow the City to “pick-up” of all of the mandatory contributions required to be paid under Section 742.31 of the Ohio Revised Code for participating employees of the Orrville Fire Department who are members of the OP&F Fund;

**WHEREAS**, the OP&F 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 CITY OF ORRVILLE, OHIO THAT:**

Section 1: Effective July 8, 2013, the City of Orrville has determined to continue to pick-up all of the mandatory contributions by the employees who are members of the OP&F Fund through a payroll deduction;

Section 2: Effective July 7, 2014, the City of Orrville has determined to continue to pick-up all of the mandatory contributions by the employees who are members of the OP&F Fund through a payroll deduction;

Section 3: Effective July 6, 2015, the City of Orrville has determined to continue to pick-up all of the mandatory contributions by the employees who are members of the OP&F Fund through a payroll deduction;

Section 4: That said picked up contributions, paid through a payroll deduction, even though designated as employee contributions by state law purposes, are being paid by the City of Orrville from the compensation of the employee and not otherwise, in lieu of said contributions by the employee. The picked up contributions shall not be paid by the City of Orrville;

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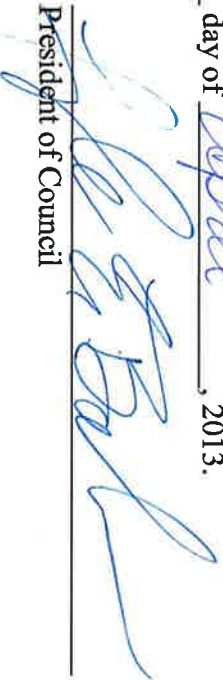
Section 5: That said picked up contributions will not be included in the gross income of the employees for tax reporting purposes, that is, for federal or state income tax withholding taxes, until distributed from the OP&F Fund, as permissible by law;

Section 6: 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 OP&F Fund; and

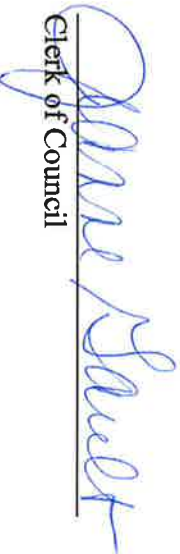
Section 7: That said employees shall not be entitled to any option of choosing to receive the contributed amounts directly instead of having them paid by the City of Orrville to the OP&F fund;

Section 8: That this Resolution shall repeal all legislation inconsistent herewith, and shall take effect and be in force from and after the earliest period allowed by law.

Passed this 15<sup>th</sup> day of April, 2013.

  
\_\_\_\_\_  
President of Council

Attest:

  
\_\_\_\_\_  
Clerk of Council

Approved:

  
\_\_\_\_\_  
Mayor Date: 4/11/13