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3 CITY OF CUYAHOGA FALLS, OHIO

4  
5 RESOLUTION NO. 4 -2013

6  
7 A RESOLUTION AUTHORIZING THE "PICK UP" OF  
8 EMPLOYEE RETIREMENT CONTRIBUTIONS REQUIRED  
9 OF ELIGIBLE POLICE DEPARTMENT EMPLOYEES BY  
10 THE OHIO POLICE AND FIRE PENSION FUND, AND  
11 DECLARING AN EMERGENCY.  
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13 WHEREAS, the eligible employees of the Police Department participate in the Ohio  
14 Police and Fire Pension Fund ("OP&F"); and  
15

16 WHEREAS, in Resolution 6-2004, adopted March 8, 2004, this Council previously  
17 adopted a "pick-up" of all mandatory contributions required to be paid under Section  
18 742.31 of the Ohio Revised Code for participating employees of the Police Department  
19 who are members of OP&F; and  
20

21 WHEREAS, OP&F has adopted new procedures for reporting picked up  
22 contributions in order to properly prepare Forms 1099-R for its members; and  
23

24 WHEREAS, this Council wishes to reaffirm, amend and restate its prior resolution  
25 in order to continue the "pick up" under the new procedures,  
26

27 NOW, THEREFORE, BE IT RESOLVED by the Council of the City of Cuyahoga Falls,  
28 County of Summit and State of Ohio, that:  
29

30 Section 1. Effective as of the first pay period beginning on or after July 2, 2013, the  
31 City has determined to continue to "pick up" all of the mandatory contributions by the  
32 employees who are members of the Ohio Police and Fire Pension Fund through a payroll  
33 (salary) reduction, pursuant to the following schedule:  
34

35	July 15, 2013:	10.75%
36	July 14, 2014:	11.50%
37	July 13, 2015 and thereafter:	12.25%

38  
39 Section 2. Said "picked up" contributions paid through a payroll (salary) reduction,  
40 even though designated as employee contributions for state law purposes, are being  
41 paid by the City in lieu of said contributions by the employee.  
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43 Section 3. Unless otherwise required by Federal or State or local tax laws, said  
44 "picked up" contributions will not be included in the gross income of the employees for  
45 tax reporting purposes, that is, for federal or state income tax withholding taxes, until  
46 distributed from the Ohio Police and Fire Pension Fund.  
47

48 Section 4. Said "picked up" contributions will be included in the gross income of the  
49 employees, for employment tax purposes, as the contributions are made to the Ohio  
50 Police and Police Pension Fund.  
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52 Section 5. Said employees shall not be entitled to any option of choosing to receive  
53 the contributed amounts directly instead of having them paid by the City to the Ohio  
54 Police and Fire Pension Fund.  
55

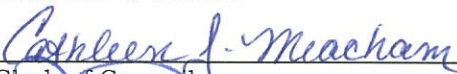
56 Section 6. It is found and determined that all formal actions of this Council  
57 concerning and relating to the adoption of this resolution were adopted in an open  
58 meeting of this Council and that all deliberations of this Council and of any of its  
59 Committees that resulted in such formal action were in meetings open to the public in  
60 compliance with all legal requirements including, to the extent applicable, Chapter 107  
61 of the Codified Ordinances.  
62

63 Section 7. This resolution is hereby declared to be an emergency measure necessary  
64 for the preservation of the public peace, health, safety, convenience and welfare of the  
65 City of Cuyahoga Falls and the inhabitants thereof, and provided it receives the  
66 affirmative vote of two thirds of the members elected or appointed to Council, it shall  
67 take effect and be in force at the earliest period allowed by law.  
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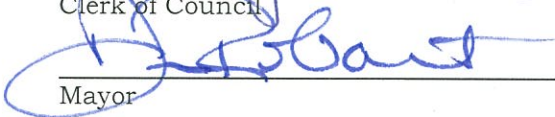
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70 Passed: 6-10-13

  
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President of Council

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Clerk of Council

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76 Approved: 6/11/13

  
\_\_\_\_\_  
Mayor

77  
78  
79 5/28/13