

2
3 CITY OF CUYAHOGA FALLS, OHIO

4
5 RESOLUTION NO. 5 -2013

6
7 A RESOLUTION AUTHORIZING THE "PICK UP" OF
8 EMPLOYEE RETIREMENT CONTRIBUTIONS REQUIRED
9 OF ELIGIBLE FIRE DEPARTMENT EMPLOYEES BY THE
10 OHIO POLICE AND FIRE PENSION FUND, AND
11 DECLARING AN EMERGENCY.
12

13 WHEREAS, the eligible employees of the Fire Department participate in the Ohio
14 Police and Fire Pension Fund ("OP&F"); and
15

16 WHEREAS, in Resolution 7-2004, 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 Fire Department
19 who are members of OP&F; and
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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
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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,
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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:
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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.
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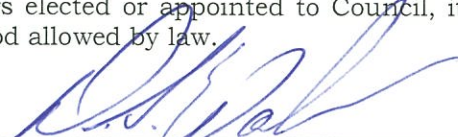
48 Section 4. Said "picked up" contributions will be included in the gross income of the
49 employees, for employment tax purposes, as the contributions are made to the Ohio
50 Police and Fire Pension Fund.
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52 Section 5. Said employees shall not be 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.
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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.

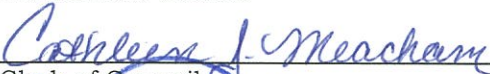
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63 Section 7. This resolution is hereby declared to be an emergency measure necessary
64 for the preservation of the public peace, health, safety, convenience and welfare of the
65 City of Cuyahoga Falls and the inhabitants thereof, and provided it 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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70 Passed: 6-10-13



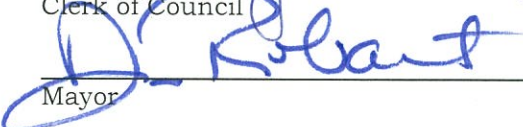
President of Council

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Clerk of Council

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76 Approved: 6/11/13



Mayor

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78 5/28/13