



Perrysburg Township, *Established 1823*
 26609 Lime City Road Perrysburg, Ohio 43551
 Phone: 419.872.8861 Fax: 419.872.8889
 www.perrysburgtownship.us

RESOLUTION 2013-07

Pick-up of Payroll Contributions for Ohio Police & Fire Pension Fund

The Board of Trustees of Perrysburg Township, Wood County, Ohio met at a duly called and authorized regular meeting of the Board, on May 22, 2013, such meeting being duly called pursuant to a notice stating the time, place and purpose of the meeting received by all Board members, and the following resolutions were made, seconded, and adopted by those present at the meeting.

WHEREAS, the eligible employees of Perrysburg Township Fire Department participate in the Ohio Police & Fire Pension Fund;

WHEREAS, Perrysburg Township has previously adopted a pick-up of all the mandatory contributions required to be paid under Section 742.31 of the Ohio Revised Code for participating employees of Perrysburg Township Fire 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 for its members;

WHEREAS, the Perrysburg Township Board of Trustees 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 effective immediately Perrysburg Township Board of Trustees 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 effective as follows:

<i>Salary Earned in Pay Periods Beginning Date</i>	<i>Member Contribution Rate</i>
7/7/2013	10.75%
7/6/2014	11.50%
7/5/2015	12.25%

BE IT FURTHER RESOLVED, that said picked up contributions paid though a payroll reduction, even though designated as employee contributions for state law purposes are being paid by the Perrysburg Township Board of Trustees 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 purposes, 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 Perrysburg Township Board of Trustees to the Ohio Police and Fire Pension Fund.

WHEREUPON Trustee Mack moved and Trustee Britten seconded the adoption of the Resolution; and the roll was called on the question of adoption thereof; resulting as follows:

Gary Britten, yes

Robert P. Mack, yes

Craig LaHote, yes

ATTEST:

I certify that the foregoing is a true and accurate copy of Resolution No. 2013-07, passed in the regular meeting of the Perrysburg Township Board of Trustees on May 22, 2013.

Shirley A. Haar
 Shirley A. Haar
 Township Fiscal Officer