

RESOLUTION NO: 20-2013

A Resolution Amending the Support of the Implementation of a Designated Pension Pick-up Program Between the City of Worthington, Ohio and the Employees of the City of Worthington Division of Fire/EMS enrolled in the Ohio Police and Fire Pension Fund.

WHEREAS, the eligible employees of the City of Worthington Division of Fire/EMS participate in the Ohio Police and Fire Pension Fund (“OP&F”); and,

WHEREAS, City Council has previously adopted a pick-up of ten percent (10%) of the ten percent (10%) mandatory contributions required under Section 742.31 of the Ohio Revised Code for participating employees of the City of Worthington Division of Fire/EMS who are members of the OP&F; and,

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

WHEREAS, City Council wishes to amend its prior resolution in order to continue the pick-up under the new procedures;

NOW, THEREFORE, BE IT RESOLVED, by the Council of the Municipality of Worthington, County of Franklin, State of Ohio:

SECTION 1. That effective July 8, 2013 and through December 31, 2013, the City of Worthington has determined to continue to pick-up ten percent (10.00%) of the ten and three-quarters percent (10.75%) mandatory contributions by the employees of the City of Worthington Division of Fire/EMS who are members of the Ohio Police and Fire Pension Fund by paying the contributions on behalf of the employee. The remaining percentage will be paid through a payroll reduction.

SECTION 2. That effective January 1, 2014 and thereafter, the City of Worthington has determined to continue to pick-up all of mandatory contributions by the employees of the City of Worthington Division of Fire/EMS who are members of the Ohio Police and Fire Pension Fund by paying the contributions through a payroll reduction.

SECTION 3. That said picked up contributions paid by the City of Worthington, even though designated as employee contributions for state law purposes, are being paid by the City of Worthington in lieu of said contributions by the employee.

SECTION 4. 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.

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SECTION 5. 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.

SECTION 6. 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 Worthington to the Ohio Police and Fire Pension Fund.

SECTION 7. That this Resolution shall take effect and be in full force from and after July 2, 2013.

SECTION 8. That the Clerk be and hereby is instructed to record this Resolution in the appropriate record book.

Adopted May 20, 2013

[Signature on File]
President Pro-Tem of Council

Attest:

[Signature on File]
Clerk of Council