

# RECORD OF ORDINANCES

Ordinance No. 2008-14

Passed October 27, 2008

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## CITY OF BELLBROOK, OHIO

### ORDINANCE NO. 2008-14

#### **AN ORDINANCE AUTHORIZING THE CITY OF BELLBROOK TO PICK UP THE STATUTORILY REQUIRED CONTRIBUTION TO THE PUBLIC EMPLOYEES RETIREMENT SYSTEM OF OHIO FOR EMPLOYEES OF THE CITY PURSUANT TO INTERNAL REVENUE CODE SECTION 414(H)(2)**

WHEREAS, pursuant to federal and Ohio laws, employees of the City of Bellbrook could defer the federal and state income taxes on a portion of their wages or salaries if the City of Bellbrook would “pick up” (assume and pay) the statutorily required contribution by such covered employees to the Public Employees Retirement System of Ohio.

NOW, THEREFORE, THE CITY OF BELLBROOK HEREBY ORDAINS:

Section 1. Effective November 1, 2008, 100% of the statutorily required contributions to the Public Employees Retirement System of Ohio shall be picked up and paid as a fringe benefit by the City of Bellbrook for each person within any of the classes established in Section 3 herein. This “pick up” by the City of Bellbrook is, and shall be designated as, public employee contributions and shall be in lieu of contributions to the Public Employees Retirement System of Ohio by each person within any of the classes established in Section 3 herein. No person subject to this “pick up” shall have the option of choosing to receive the statutorily required contribution to the Public Employees Retirement System of Ohio directly instead of having it “picked up” by the City of Bellbrook or of being excluded from the “Pick Up.”

Section 2. The City of Bellbrook shall in reporting and making remittance to the Public Employees Retirement System of Ohio, report that the public employees contribution for each person subject to this “pick up” has been made as provided by the statute.

Section 3. The “pick up” by the City of Bellbrook provided by this Ordinance shall apply to all persons that:

are employees of the City of Bellbrook who are or become contributing members of the Public Employees Retirement System of Ohio holding the position of City Manager/Finance Director.

Section 4. Under the Fringe Benefit Method of Employer pick-up, salary is not modified; however, the employer will pay 100% of the employee’s statutorily required 10% contribution to PERS.

Section 5. The Finance Director and/or the Clerk are hereby authorized and directed to implement the provisions of this Ordinance to institute the “pick up,” of the statutorily required contributions to the Public Employees Retirement System of Ohio for those persons reflected in Section 3 herein so as to enable them to obtain the result in federal and state tax deferrals and other benefits.

Section 6. That this Ordinance is presented as an emergency measure to allow for these measures to be in place prior to the start date of the City Manager/Finance Director.

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Dayton Legal Blank, Inc.

Form No. 30043

Ordinance No. 2008-14 Passed October 27, 2008

Section 7. That this Ordinance shall take effect and be in force immediately upon adoption.


Passed this 27th of October, 2008.

  
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MARY C. GRAVES, MAYOR

ATTEST:

  
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JILL D. ROSNER, Clerk of Council

APPROVED AS TO FORM:

  
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Richard A. Freudenberger  
Law Director