

# RECORD OF RESOLUTIONS

Dayton Legal Blank, Inc. Form No. 30045

Resolution No. 2009-EE

Passed December 14, 20 09

## CITY OF BELLBROOK, OHIO

### RESOLUTION NO. 2009-EE

**A RESOLUTION THAT THE CITY OF BELLBROOK WILL PICK UP THE STATUTORILY REQUIRED CONTRIBUTION TO THE OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM FOR THE EMPLOYEES OF THE CITY OF BELLBROOK PURSUANT TO INTERNAL REVENUE CODE SETION 414(h)(2).**

WHEREAS, pursuant to federal and Ohio laws, the federal and state income taxes on a portion of the wages or salaries of the employees of the City of Bellbrook will be deferred if the City of Bellbrook "picks up" (assumes and pays) the contributions statutorily required by such elected officials and covered employees to Ohio Public Employees Retirement System (OPERS), and

WHEREAS, the City of Bellbrook will not incur any additional costs in the picking up of such contributions.

NOW, THEREFORE, THE CITY OF BELLBROOK HEREBY RESOLVES:

Section 1. Effective December 27, 2009 the full amount of the statutorily required employee contributions to OPERS shall be withheld from the gross pay of each person within any of the classes established in Section 2 herein and shall be "picked up" (assumed and paid to OPERS) by the City of Bellbrook. This "pick-up" by the City of Bellbrook shall be designated as public employee contributions and shall be in lieu of contributions to OPERS by each person within any of the classes established in Section 2 herein. No person subject to this "pick up" by the City of Bellbrook shall have the option of choosing to receive the statutorily required contribution to OPERS directly instead of having it "picked up" by the City of Bellbrook or of being excluded from the "pick up." The City of Bellbrook shall, in reporting and making remittance to OPERS, report that the public employees contribution for each person subject to this "pick up" has been made as provided by the statute. Therefore, contributions, although designated as employee contributions, are employer-paid, and employees do not have the option to receive contributions directly. All contributions are paid by the employer directly to the plan.

Section 2. The "pick up" by the City of Bellbrook provided by this resolution shall apply to all persons that are employees of the City of Bellbrook who are or become contributing members of OPERS except for the employee holding the position of City Manager/Finance Director.

Section 3. The City of Bellbrook's method of payment of salary to employees who are participants in OPERS is hereby modified as follows, in order to provide for a salary reduction pick up of employee contributions to OPERS.

Section 4. The total salary for each employee shall be the salary otherwise payable under the City of Bellbrook's policies. Such total salary of each employee shall be payable by the City of Bellbrook in two parts: (a) deferred salary and (b) cash salary. An employee's deferred salary shall be equal to that percentage of that employee's total salary which is required from time to time by OPERS to be paid as an employee contribution by that employee, and shall be paid by the City of Bellbrook to OPERS on behalf of that employee as a pick up in lieu of the employee OPERS contribution otherwise payable by that employee. An employee's cash salary shall be equal to that employee's total salary less the amount of the pick up for that employee, and shall be payable, subject to applicable payroll deductions, to that employee. The City of Bellbrook shall compute and remit its employer contributions to OPERS based upon an employee's total salary. The total combined expenditures of the City of Bellbrook for such employees' total salaries payable under applicable City of Bellbrook policies and the pick up provisions of this resolution shall not be greater than the amounts it would have paid for those items had this provision not been in effect.

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Section 5. The Finance Director is hereby authorized and directed to implement the provisions of this resolution to institute the "pick up" of statutorily required contributions to OPERS for those persons reflected in Section 2 herein so as to enable them to obtain the result in federal and state tax deferments.

Section 6. That this resolution shall take effect and be in force forthwith.



MARY C. GRAVES, MAYOR



JILL D. ROSNER, CLERK OF COUNCIL