

RECORD OF RESOLUTIONS

Dayton Legal Blank, Inc. Form No. 30945

Resolution No. 2009-GG

Passed December 14, 2009

CITY OF BELLBROOK, OHIO

RESOLUTION NO. 2009-GG

A RESOLUTION THAT THE CITY OF BELLBROOK WILL PICK UP THE STATUTORILY REQUIRED CONTRIBUTION TO THE OHIO POLICE & FIRE PENSION FUND FOR THE EMPLOYEES OF THE CITY OF BELLBROOK FIRE DEPARTMENT.

WHEREAS, the eligible employees of the City of Bellbrook Fire Department participate in the Ohio Police & Fire Pension Fund; and

WHEREAS, the City of Bellbrook desires to pick-up all of the ten percent (10%) mandatory contribution required to be paid under Section 742.31 of the Ohio Revised Code for participating employees of the City of Bellbrook Fire Department who are members of the Ohio Police & Fire Pension Fund; and

WHEREAS, employers may pay all or part of the mandatory employee contributions for employees participating in the Ohio Police & Fire Pension Fund;

NOW, THEREFORE, THE CITY OF BELLBROOK HEREBY RESOLVES:

Section 1. That effective as of December 27, 2009 the City of Bellbrook desires to pick-up all of the ten percent (10%) mandatory contributions by the employees who are members of the Ohio Police & Fire Pension Fund through a payroll reduction. No contribution prior to the Council's action shall be picked-up.

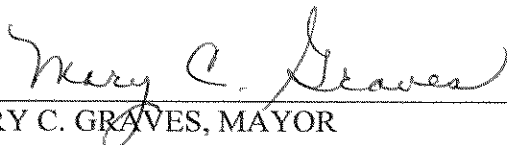
Section 2. That said picked up contributions paid through a payroll reduction, even though designated as employee contributions for state law purposes, are being paid by the City of Bellbrook in lieu of said contributions by the employee.

Section 3. 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 & Fire Pension Fund.

Section 4. 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 & Fire Pension Fund;

Section 5. 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 Bellbrook to the Ohio Police & Fire Pension Fund.

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



MARY C. GRAVES, MAYOR



JILL D. ROSNER, Clerk of Council