



Introduced: 01/03/2017  
Revised:  
Adopted:  
Effective:

## CITY OF PATASKALA

### RESOLUTION 2017-001

**A RESOLUTION THAT THE CITY OF PATASKALA WILL PICK UP THE STATUTORILY REQUIRED EMPLOYEE CONTRIBUTION TO THE OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM FOR THE EMPLOYEES OF THE CITY OF PATASKALA PURSUANT TO IRC SECTION 414(h)(2).**

*WHEREAS*, pursuant to federal and Ohio laws, the City of Pataskala may offset future salary increases and “pick up” (assume and pay) the contributions statutorily required to be made by such elected officials and covered employees to the Ohio Public Employees Retirement System (OPERS), and such individuals will not be required to pay federal and state income taxes on such contributions.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY OF PATASKALA, COUNTY OF LICKING, STATE OF OHIO THAT:**

Section 1: Effective January 1, 2017, five percent (5.0%) of the statutorily required employee contributions to OPERS shall be picked up and paid as a fringe benefit by the City of Pataskala (“the City”) for each position listed in Section 2 herein. The pick up shall be an offset against future salary increases. This “pick up” by the City shall be designated as public employee contributions, and shall be in lieu of contributions to Ohio Public Employees Retirement System (OPERS) by each position listed in Section 2 herein. No person subject to this “pick up” shall have the option of choosing to receive the statutorily required contribution to OPERS directly instead of having it “picked up” by the City, or being excluded from the “pick up”. The City 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 the contributions directly. All contributions are paid by the employer directly to the plan.

Section 2: The “pick up” by the City provided by this resolution shall apply only to the City Administrator and Finance Director for the City of Pataskala who are, or become, contributing members of OPERS.

Section 3: Under the fringe-benefit method of employer pick up, salary is not modified; however, the employer will pay five percent (5.0%) of the employees’ statutorily required contributions to OPERS. The remaining contributions will be handled in the salary reduction manner.

Section 4: The Finance Director is hereby authorized and directed to implement the provisions of this resolution to institute the “pick up” of the statutorily required contributions to OPERS for those positions listed in Section 2 herein so as to enable them to have a portion of their employee contributions paid by their employer.

Section 5: It is hereby found and determined that all formal actions of this Council concerning and relating to the passage of this Resolution were adopted in an open meeting of Council and that all deliberations of the Council and any of the decision making bodies of the City of Pataskala which resulted in such formal actions were in meetings open to the public in compliance with all legal requirements of the State of Ohio.

Section 6: This Resolution shall become effective from and after the earliest period allowed by the Charter of the City of Pataskala.

ATTEST:

\_\_\_\_\_  
Kathy M. Hoskinson, Clerk of Council

\_\_\_\_\_  
Michael W. Compton, Mayor

Approved as to form:

\_\_\_\_\_  
Brian M. Zets, Law Director