

VILLAGE OF ELMORE

ORDINANCE NO. 13-22

**AN ORDINANCE PROVIDING THAT THE VILLAGE OF ELMORE WILL PICK UP
THE STATUTORILY REQUIRED CONTRIBUTION TO THE
OHIO PUBLIC EMPLOYEE'S RETIREMENT SYSTEM
FOR THE EMPLOYEES OF THE VILLAGE
PURSUANT TO IRC SECTION 414(h)(2)**

WHEREAS, pursuant to federal and Ohio laws, the Village of Elmore may offset future salary increase and "pick up" (assume and pay) the contributions statutorily required by 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; and

NOW THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE VILLAGE OF ELMORE, OHIO THAT:

Section 1. Effective the 23rd day of May, 2022, an amount of the statutorily required employee contributions to OPERS shall be picked up and paid as a fringe benefit by the Village of Elmore for each person within any of the classes established in Section 2 herein. The pick-up shall be an offset against future salary increases. This "pick-up" by the Village of Elmore 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 within 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 Village of Elmore or of being excluded from the pick-up. The Village of Elmore 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 Village of Elmore provided by this ordinance shall be in the amounts and shall apply to the employees as follows:

- A. The Village of Elmore shall pick up 2% of contributions made by the servicemen, laborers, and utility clerk. Said pick-up will leave these OPERS employees with a contribution reduction from 10% to 8%.
- B. The Village of Elmore shall pick up 4% of the contributions made by the Village Administrator and Fiscal Officer. Said pick up will leave these OPERS employees with a contribution reduction from 10% to 6%.
- C. This ordinance shall apply to all persons who are or become members of OPERS and are in the employee classifications described above.

Section 3. Under the fringe-benefit method of employee pick up, salary is not modified; however, the employer will pay the portion of the employees' statutorily required contribution to OPERS as set out above. The remaining contributions will be handled in the salary reduction manner.

Section 4. The treasurer 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 OPERS for those persons reflected in Section 2 herein so as to enable them to have their employee contributions paid by their employer.


Section 5. That it is found and determined that all formal actions of this Council concerning and relating to the adoption of this Ordinance were adopted in an open meeting of this Council and of any of its committees that resulted in such formal action, were in meetings open to the public, in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.


VOTES:

To pass Yeas 6 Nays 0

Date: May 9, 2022 _____


PRESIDENT OF COUNCIL

Approved:  _____
MAYOR

 _____
FISCAL OFFICER

FISCAL OFFICER'S CERTIFICATE AS TO PUBLICATION


This is to certify that publication of the foregoing Ordinance was duly made as provided in the Ohio Revised Code by publication in a newspaper of general circulation in Elmore, Ohio on the following date(s): 05/09/2022 _____.



FISCAL OFFICER

FISCAL OFFICER'S CERTIFICATE AS TO AUTHENTICITY

I hereby certify that the foregoing Ordinance is a true copy of the aforesaid Ordinance No. _____ together with a true and accurate record of adoption by the Village of Elmore, Ohio.



FISCAL OFFICER