

VILLAGE OF ELMORE

ORDINANCE NO. 14-22

**AN ORDINANCE PROVIDING THAT THE VILLAGE OF ELMORE WILL PICK UP
PART OF THE STATUTORILY REQUIRED CONTRIBUTION TO THE
OHIO POLICE AND FIRE FUND FOR THE EMPLOYEES OF THE VILLAGE
PURSUANT TO IRC SECTION 414(h)(2)**

The Council of the Village of Elmore, Ottawa County, Ohio met at a duly called and authorized meeting of the Council on the date set forth below, such meeting being duly called pursuant to a notice stating the time, place, and purpose of the meeting received by all Council members, and the following Ordinance was made, seconded, and adopted by all those present at the meeting.

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

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

WHEREAS, the Council desires to pick up a percentage of the mandatory contributions required to be paid under Section 742.31 of the Ohio Revised Code for participating employees of the Village Police Department who are members of the Ohio Police & Fire Pension Fund;

NOW, THEREFORE, BE IT ORDAINED, that effective as of the 23rd day of May, 2022, Council desires to pick up four percent (4%) of the twelve and one-half percent (12.5%) mandatory contributions of the Police Chief who is a member of Ohio Police & Fire Pension Fund by paying the contributions on the behalf of the Chief.

BE IT FURTHER ORDAINED, that effective as of the 23rd day of May, 2022, the Council desires to pick up two percent (2%) of the twelve and one-half percent (12.5%) mandatory contributions by the remaining employees of the Police Department who are members of the Ohio Police & Fire Pension Fund by paying the contributions of said employees.

BE IT FURTHER ORDAINED, that said picked up contributions paid by the employer, even though designated as employee contributions for state law purposes, are being paid by the Council in lieu of said contributions by the employee; and

BE IT FURTHER ORDAINED, 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; and,

BE IT FURTHER ORDAINED, 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; and,

BE IT FURTHER ORDAINED, 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 Council to the Ohio Police & Fire Pension Fund.

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 _____ Nays _____

Date: May 9, 2022

[Signature]
PRESIDENT OF COUNCIL

Approved: [Signature]

MAYOR

[Signature]
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): _____.

[Signature]
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.

[Signature]
FISCAL OFFICER