

RESOLUTION 17-0821-05

RESOLUTION THAT LIBERTY TOWNSHIP WILL PICK UP THE EMPLOYEE STATUTORILY REQUIRED CONTRIBUTION TO THE OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM FOR THE EMPLOYEES OF LIBERTY TOWNSHIP PURSUANT TO IRC SECTION 414(h)(2)

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

NOW THEREFORE BE IT RESOLVED BY THE BOARD OF TRUSTEES LIBERTY TOWNSHIP, OHIO THAT:

Section 1: Effective _____ the full amount of the statutorily required employee contributions to OPERS shall be picked up and paid as a fringe benefit by Liberty Township for each person within any of the classes established in Section 2 herein. This “pick up” by Liberty Township 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. Liberty Township shall, in reporting and making remittance to OPERS, report that the public employee contribution for each person shall be pre-tax. All contributions are paid by the employer directly to the plan.

Section 2: All full-time positions except the following will have the employee portion (10%) paid By the township:

- Township Administrator
- Zoning Inspector
- Zoning Supervisor
- Zoning Secretary(Part-time)
- Parks Supervisor
- Parks & Roads Svcs. Office Manager
- Assistant Fiscal Officer
- Fire Chief

The Part-time Zoning Commission Secretary position (per Liberty Township resolution 07-240) “pick-up” is rescinded as of February 2012 as the position no longer exists.

The part-time Administrative Assistant/HR Specialist position is paid the full “pick-up” as of February 2012.

The 10% employee “pick-up” will be paid by the Township for all full-time USW workers.

Effective August 1, 2017 any and all new hires will not be offered the “pick-up” and each will pay the employee contribution. Effective August 5, 2017 all employee deductions shall be salary deduction (pre-tax) coded 08 for OPERS for the August 25, 2017 pay.

Section 3: Under the fringe-benefit method of employer “pick up”, salary is not modified; however, the employer will pay the employees’ statutorily required contributions to OPERS.

Section 4: The fiscal officer is hereby authorized and directed to implement the provisions of this resolution to determine the “pick up” of the statutorily required contributions to OPERS for those positions noted in Section 2 herein.

Motion made by _____ and seconded by _____

Vote: _____ Mrs. Eichhorn _____ Mrs. Leneghan _____ Dr. Mitchell

This Resolution shall be in force and become effective immediately upon its execution.

Date

Melanie Leneghan, Trustee

CERTIFIED BY:

Dr. Thomas Mitchell, Trustee

Nancy Denuette, Fiscal Officer

Shyra Eichhorn, Trustee