

— — *Tabled* — —  
— *not heard* —  
RESOLUTION 17-1016-04

**LIBERTY TOWNSHIP, DELAWARE COUNTY WILL PICK UP THE STATUTORILY REQUIRED CONTRIBUTION TO THE OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM FOR THE EMPLOYEES OF THE LIBERTY TOWNSHIP PURSUANT TO IRC SECTION 414(h)(2)**

**WHEREAS**, pursuant to federal and Ohio laws, Liberty Township, Delaware County, 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 federal and state income taxes on such contributions; and

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

**SECTION 1:** Effective November 1, 2017 the full amount of the statutorily required employee contributions to OPERS shall be picked up and paid as a fringe benefit by Liberty Township, Delaware County for each person within any of the classes established in Section 2 herein. This "pick up" by Liberty Township, Delaware County, 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. 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 Liberty Township, Delaware County or of being excluded from the "pick up". Liberty Township, Delaware County 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 Liberty Township, Delaware County provided by this resolution shall apply to all persons that are employees of Liberty Township, Delaware County who are in the position of:

- Part-time Administrative Assistant/HR Specialist
- All full-time employees hired prior to November 1, 2017; except the positions of Township Administrator, Zoning Inspector, Zoning Supervisor, Parks Supervisor and Parks & Road Services Office Manager
- Full-time employees covered by the USW collective bargaining agreement

**SECTION 3:** Under the fringe-benefit method of employer pick up, salary is not modified; however, the employer will pay the employees' statutorily required contribution to OPERS.

**SECTION 4:** The Fiscal Officer 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

persons reflected in Section 2 herein so as to enable them to have their employee contributions paid by their employer.

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.

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Date

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Melanie Leneghan, Trustee

CERTIFIED BY:

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Dr. Thomas Mitchell, Trustee

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Nancy Denutte, Fiscal Officer

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Shyra Eichhorn, Trustee

**RESOLUTION 17-0918-03**

**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: The full amount of the statutorily required employee contributions to OPERS is "picked up" and paid as a fringe benefit by Liberty Township for employees within the job 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. Employees do not have the option to receive the contributions directly.

Section 2: All full-time positions, except the following, have the employee portion (10%) "picked up" and paid by the township as a fringe benefit:

- Township Administrator
- Zoning Inspector
- Zoning Supervisor
- Parks Supervisor
- Parks & Roads Svcs. Office Manager

No part-time positions are entitled to have the employee portion (10%) "picked up" and paid by the township as a fringe benefit except as otherwise stated herein. The part-time Administrative Assistant/HR Specialist position shall have the employee portion (10%) paid by the township as a fringe benefit. The "pick up" for the part-time Zoning Commission Secretary position per Liberty Township resolution 07-240 is hereby rescinded as the position no longer exists.

Effective November 1, 2017, the township shall no longer "pick up" or pay the employee contributions to OPERS as a fringe benefit for any and all new hires in any position or job classification in the township except as otherwise stated below. Instead, each new hire will pay the employee contribution to OPERS. Effective November 1, 2017 all employee deductions shall be salary deduction (pre-tax) for OPERS for the November 1, 2017 pay.

The 10% employee "pick-up" will be paid by the Township as a fringe benefit for all full-time employees within the USW bargaining unit so long as required by the terms of the binding collective bargaining agreement with the township.

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 Leneghan and seconded by Eichhorn

Vote: 4/0 Mrs. Eichhorn 4/0 Mrs. Leneghan N/P Dr. Mitchell

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

9-18-17

Date

Melanie Leneghan  
Melanie Leneghan, Trustee

CERTIFIED BY:

Nancy Denutte  
Nancy Denutte, Fiscal Officer

-- not present --  
Dr. Thomas Mitchell, Trustee

Shyra Eichhorn  
Shyra Eichhorn, Trustee