

RESOLUTION 17-1016-05

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

WHEREAS, pursuant to federal and Ohio laws, the federal and state income taxes on a portion of the wages or salaries of the employees of Liberty Township, Delaware County will be deferred if Liberty Township, Delaware County "picks up" (assumes and pays) the contributions statutorily required to be made by such elected officials and covered employees to Ohio Public Employees Retirement System (OPERS); and

WHEREAS, Liberty Township, Delaware County will not incur any additional costs in the picking up of such contributions.

NOW THEREFORE BE IT RESOLVED BY 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 withheld from the gross pay of each person within any of the classes established in Section 2 herein and shall be "picked up" (assumed and paid to OPERS) by Liberty Township, Delaware County. 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:

- Township Administrator
- Zoning Inspector
- Zoning Supervisor
- Parks Supervisor
- Parks and Roads Services Office Manager
- Township Trustee
- Fiscal Officer
- Fiscal Officer Assistant
- All part-time employees, except the Administrative Assistant/HR Specialist,
- and all new hires as of November 1, 2017, regardless of position or job classification, who are or become contributing members of OPERS.

SECTION 3: Liberty Township's method of payment of salary to employees who are participants in OPERS is hereby modified as follows, in order to provide for a salary reduction pick up of employee contributions to OPERS.

SECTION 4: The total salary for each employee shall be the salary otherwise payable under Liberty Township, Delaware County policies. Such total salary of each employee shall be payable by Liberty Township, Delaware County in two parts: (a) deferred salary and (b) cash salary. An employee's deferred salary shall be equal to that percentage of that employee's total salary which is required from time to time by OPERS to be paid as an employee contribution by that employee, and shall be paid by Liberty Township, Delaware County to OPERS on behalf of that employee as a pick up and in lieu of the OPERS employee contribution otherwise payable by that employee. An employee's cash salary shall be equal to that employee's total salary less the amount of the pick up for that employee, and shall be payable, subject to applicable payroll deductions, to that employee. Liberty Township, Delaware County shall compute and remit its employer contributions to OPERS based upon an employee's total salary. The total combined expenditures Liberty Township, Delaware County for such employees' total salaries payable under applicable Liberty Township, Delaware County policies and the pick-up provisions of this resolution shall not be greater than the amounts it would have paid for those items had this provision not been in effect.

SECTION 5: 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 obtain the result in federal and state tax deferments.

Motion made by Leneghan and seconded by Mitchell.

Vote: N/P Mrs. Eichhorn yes Mrs. Leneghan yes Dr. Mitchell

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

10-16-17
Date

Melanie Leneghan
Melanie Leneghan, Trustee

CERTIFIED BY:

Thomas Mitchell
Dr. Thomas Mitchell, Trustee

Nancy Denutte
Nancy Denutte, Fiscal Officer

-- not present --
Shyra Eichhorn, Trustee