

RESOLUTION #18-0521-04

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 an offset against future salary increases. 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:

- 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 Leneghan and seconded by Eichhorn.
Vote: yes Mrs. Eichhorn yes Mrs. Leneghan yes ^{Mr. Gemperline} ~~Dr. Mitchell~~

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

May 21, 2018
Date

Melanie Leneghan
Melanie Leneghan, Trustee

CERTIFIED BY:

Nancy Denutte
Nancy Denutte, Fiscal Officer

Mike Gemperline
Mike Gemperline, Trustee

Shyra Eichhorn
Shyra Eichhorn, Trustee