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RESOLUTION THAT LIBERTY TOWNSHIP WILL PICK UP THE 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 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. The "pick-up" shall be an offset against future salary increases. 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 to this "pick-up" shall have the option of choosing to receive the statutorily required contribution to OPERS instead of having it "picked up" by the Liberty Township or of being excluded from the "pick-up", Liberty Township shall, in reporting and making remittance to OPERS, report that the public employees contribution for each person subject to the "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: All full-time positions except the following will have the employee portion (10%) paid by Liberty Township:

- Township Administrator
- Zoning Inspector
- Zoning Supervisor
- Zoning Secretary
- Parks Supervisor
- Parks & Road Svcs. Office Manager
- Assistant Fiscal Officer

The Part-Time Administrative Assistant/HR Specialist position is paid the full "pick-up" as of February, 2012. The Part-Time Zoning Commission Secretary position (per Liberty Township Resolution 07-240) "pick-up" is rescinded as of February, 2012 as the position no longer exists.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 10% employee "pick-up" will be paid by the Township for all full-time USW workers (Parks & Road Services Worker and Road Worker). Beginning August 1, 2017 any and all new

hires will not be offered the "pick-up" and each will pay the employee 10% contribution. Effective August 1, 2017, all employee deductions shall be salary reduction (pre-tax) coded 08 for OPERS.

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 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.

Date

Melanie Leneghan, Trustee

CERTIFIED BY:

Dr. Thomas Mitchell, Trustee

Nancy Denutte, Fiscal Officer

Shyra Eichhorn, Trustee