RESOLUTION NO. 6 , 2013

A RESOLUTION REAFFIRMING AND AMENDING PENSION PICK-UP PLAN FOR FIRE DEPARTMENT MEMBERS

WHEREAS, the eligible employees of the Montgomery Fire Department participate in the Ohio Police & Fire Pension Fund; and

WHEREAS, the City Council has previously adopted legislation agreeing to pick-up all of the mandatory contributions required to be paid under Section 742.31 of the Ohio Revised Code for participating employees of the Fire Department who are members of the Ohio Police & Fire Pension Fund; and

WHEREAS, such pick-up process has been reaffirmed within the Collective Bargaining Agreement with the International Association of Fire Fighters; and

WHEREAS, the Ohio Police & Fire Pension Fund has adopted new procedures for reporting picked-up contributions in order to properly prepare 1099-R forms for its members; and

WHEREAS, the City Council wishes to reaffirm and restate its prior legislation in order to continue the pick-up under the new procedures.

NOW THEREFORE, BE IT RESOLVED by the Council of the City of Montgomery, Hamilton County, Ohio, that:

SECTION 1. Effective for the pay period beginning on or after January 1, 2013, the Council of the City of Montgomery has determined to continue to pick-up the ten percent (10%) mandatory contribution by the Fire Department employees who are the members of the Ohio Police and Fire Pension Fund through a payroll reduction.

SECTION 2. Effective for the pay period beginning on or after July 2, 2013, the Council of the City of Montgomery authorizes the Administration to continue to pick-up the ten and three quarters percent (10.75%) mandatory contribution by the Fire Department employees who are the members of the Ohio Police and Fire Pension Fund through a payroll reduction.

SECTION 3. Effective for the pay period beginning on or after July 2, 2014, the Council of the City of Montgomery authorizes the Administration to continue to pick-up the eleven and half percent (11.50%) mandatory contribution by the Fire Department employees who are the members of the Ohio Police and Fire Pension Fund through a payroll reduction.

SECTION 4. Effective for the pay period beginning on or after July 2, 2015, the Council of the City of Montgomery authorizes the Administration to continue to pick-up the twelve and one quarter percent (12.25%) mandatory contribution by the Fire Department employees who are the members of the Ohio Police and Fire Pension Fund through a payroll reduction.

SECTION 5. The picked-up contributions paid through a payroll reduction, even though designated as employee contributions for state law purposes, are being paid by the City of Montgomery in lieu of said contributions by the employee.

SECTION 6. The picked up contributions will not be included in the gross income of the employees for tax reporting purposes, that is, for federal or state income tax withholding taxes, until distributed from the Ohio Police & Fire Pension Fund.

SECTION 8. The employees shall not be entitled to any option of choosing to receive the contributed amounts directly instead of having them paid by the City of Montgomery to the Ohio Police & Fire Pension Fund.

SECTION 9. This Resolution shall be in full force and effect from and after its passage.

PASSED: February 6, 2013

ATTEST: Susan J. Hamm
Susan J. Hamm, Clerk of Council

Ken Suer
Ken Suer, Mayor

APPROVED AS TO FORM:

Terrence M. Donnellon, Law Director