

TEMPORARY RESOLUTION NO. 152-13

PERMANENT RESOLUTION NO. 148-13

AMENDED AND RESTATED RESOLUTION OF THE COUNCIL OF THE CITY OF LANCASTER OF FAIRFIELD COUNTY, OHIO

WHEREAS, the Council of Lancaster, Fairfield County, Ohio met at a duly called and authorized meeting of the Council on the date set forth below, such meeting being duly called pursuant to a notice stating the time, place and purpose of the meeting received by all Council members, and the following resolutions were made, seconded, and adopted by those present at the meeting; and

WHEREAS, the eligible employees of the Lancaster Fire Department participate in the Ohio Police and Fire Pension Fund ("OP&F"); and

WHEREAS, the Lancaster City Council has previously adopted a pick-up of the twelve and a quarter percent (12.25%) mandatory contributions required by Section 742.31 of the Ohio Revised Code for participating employees of the Fire Department (i.e. International Association of Firefighters Local #291, Management And Professional Personnel) who are members of the OP&F; and

WHEREAS, OP&F has adopted new procedures for reporting picked up contributions in order to properly prepare 1099-R forms for its members; and

WHEREAS, the Lancaster City Council wishes to reaffirm, amend and restate its prior resolution in order to continue the pick-up under the new procedures;

NOW, THEREFORE BE IT RESOLVED, effective as of July 13, 2015 the Lancaster City Council has determined to continue to pick-up (tax deferred) **12.25%** of the twelve and a quarter percent (12.25%) mandatory contributions by the employees who are members of the Ohio Police and Fire Pension Fund and that the employee will pay the full 12.25% mandatory tax deferred contributions through a payroll reduction from the member salary paid by the employees.

BE IT FURTHER RESOLVED BY COUNCIL OF THE CITY OF LANCASTER, STATE OF OHIO, that said picked up contribution through a payroll reduction and paid by the employer, even though designated as employees contributions for the City of Lancaster, are being paid by the Lancaster City Council in lieu of said contributions by the employee.

SECTION 1. That said 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 and Fire Pension Fund.

SECTION 2. That said picked up contributions will be included in the gross income of the employees, for employment tax purposes, as the contributions are made to the Ohio Police and Fire Pension Fund; and

SECTION 3. That said 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 Lancaster to the Ohio Police and Fire Pension Fund.

SECTION 4. That this resolution shall take effect and be in force from and after the earliest period allowed by law.

Passed: 11/4/13 after 3rd reading. Vote: Yeas 9 Nays 0

Date Approved: 11/4/13

Clerk: Jeresa Lee Sandy

[Signature]
President of Council

[Signature]
Mayor

Offered by: [Signature]

Second by: [Signature]

Requested by Finance Committee