

RESOLUTION NO. 2009-014

**A RESOLUTION STATING THE OHIO POLICE & FIRE PENSION FUND
CONTRIBUTION PICK-UP FOR THE CHIEF OF POLICE**

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

WHEREAS, the Council for the Village of Waynesville has previously adopted a 50% pick-up of the ten percent (10%) mandatory contributions required to be paid under Section 742.31 of the Ohio Revised Code for the Chief of Police; and

WHEREAS, 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 Council for the Village of Waynesville wishes to reaffirm, and/or restate its prior resolution in order to continue the pick-up under the new procedures.

NOW THEREFORE BE IT RESOLVED by the Village Council of the Village of Waynesville, _____ members elected thereto concurring:

Section 1. That effective as of the earliest date allowed by law, the Council for the Village of Waynesville has determined to continue to pick-up 100% of the ten percent (10%) mandatory contributions by the Chief of Police by paying the contributions on behalf of the Chief of Police. The remaining 0% of the ten percent (10%) mandatory contribution shall be paid by the Chief of Police through salary reduction.

Section 2. That said picked up contributions paid by the employer, even though designated as employee contributions for state law purposes, are being paid by the Village of Waynesville in lieu of said contributions by the Chief of Police.

Section 3. That said picked up contributions will not be included in the gross income of the Chief of Police 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 4. That said picked up contributions will be included in the gross income of the Chief of Police, for employment tax purposes, as the contributions are made to the Ohio Police and Fire Pension Fund.

Section 5. That the Chief of Police shall not be entitled to any option of choosing to receive the contributed amounts directly instead of having them paid by the Village of Waynesville to the Ohio Police and Fire Pension Fund.

Section 6. That this Resolution shall be effective from and after the earliest period allowed by law.

Adopted this ____ day of _____ 2009.

Attest: _____
Staci Morris, Clerk of Council

Earl J. Isaacs, Mayor

CERTIFICATE

The undersigned, Clerk of Council of the Village of Waynesville, hereby certifies this to be a true and exact copy of Resolution No. 2009-_____, adopted by the Council of the Village of Waynesville on _____, 2009.

Clerk of Council