

RESOLUTION NO.: 29 -2013  
INTRODUCED BY: Mayor Ursu

A RESOLUTION REAFFIRMING AND RESTATING A FORMER ORDINANCE OF THE COUNCIL OF THE CITY OF RICHMOND HEIGHTS, CUYAHOGA COUNTY, OHIO, RELATED TO CONTRIBUTIONS TO THE OHIO POLICE & FIRE PENSION FUND FOR ELIGIBLE DIVISIONS OF POLICE AND FIRE PERSONNEL; ADOPTING INCREASES IN THE EMPLOYEE MEMBER CONTRIBUTION RATES; AND DECLARING AN EMERGENCY.

WHEREAS, the Council of the City of Richmond Heights, Cuyahoga 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, Ohio law, and the within Resolution was duly adopted by those Councilmembers present at the meeting; and

WHEREAS, the eligible employees of the City's Divisions of Police and Fire participate in the Ohio Police & Fire Pension Fund; and

WHEREAS, the Council has previously adopted a pickup of all of the ten percent (10%) mandatory contributions required to be paid under Section 742.31 of the Ohio Revised Code for participating employees of the Divisions of Police and Fire who are members of the Ohio Police & Fire Pension Fund and desires to adopt the Ohio Police & Fire Pension Fund's increases in member contribution rates beginning with the pay period beginning July 7, 2013 and running through July 5, 2015 and thereafter as set forth in Section 1 below; and

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

WHEREAS, this Council wishes to reaffirm and restate its prior ordinance in order to continue the pickup under the new procedures;

NOW, THEREFORE, Be It Resolved by the Council of the City of Richmond Heights, State of Ohio, that:

Section 1: Effective as of May 14, 2013, the Council has determined to continue to pickup all of the mandatory contributions by the employees who are members of the Ohio Police & Fire Pension Fund through a payroll reduction and to adopt rate increases for member contributions as follows:

<i>Salary Earned in Pay Period</i>	<i>Salary Earned in Pay Periods Ending Date</i>	<i>Member Contribution Rate</i>
<i>Beginning Date</i>		
7/7/2013	7/5/2014	10.75%
7/6/2014	7/4/2015	11.50%
7/5/2015	and thereafter	12.25%

**Section 2:** Said picked-up contributions paid through a payroll reduction, even though designated as employee contributions for state law purposes, are being paid by the City in lieu of said contributions by the employee.

**Section 3:** 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 & Fire Pension Fund.

**Section 4:** 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 & Fire Pension Fund.

**Section 5:** 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 to the Ohio Police & Fire Pension Fund.

**Section 6:** This Resolution is hereby declared to be an emergency measure immediately necessary for the preservation of the public safety and welfare of the City of Richmond Heights and its public safety employees and by reason of the necessity to have the within Resolution effective prior to thirty (30) days from the date of its passage so as to meet the deadline set by the Ohio Police & Fire Pension Fund ("OP&F") for filing of the Resolution with OP&F; and therefore, this Resolution shall take effect and be in force immediately upon its passage and approval by the Mayor.

PASSED: \_\_\_\_\_

\_\_\_\_\_  
Daniel J. Ursu, Mayor

APPROVED: \_\_\_\_\_

ATTEST: \_\_\_\_\_

Betsy Traben  
Clerk of Council

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David H. Roche  
President of Council