

**RESOLUTION NO. 39-2017**

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**AUTHORIZING WEST CHESTER TOWNSHIP TO PICK UP THE STATUTORILY REQUIRED CONTRIBUTION TO THE OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM FOR EMPLOYEES AND ELECTED OFFICIALS OF WEST CHESTER TOWNSHIP PURSUANT TO O.R.C. SECTION 414(H)(2) AND DECLARING AN EMERGENCY AND DISPENSING WITH THE SECOND READING**

**WHEREAS**, pursuant to federal and Ohio laws, the employees of West Chester Township could defer the federal and state income taxes on a portion of their wages or salaries if West Chester Township would “pick up” (assume and pay) the statutorily required contribution by such elected officials and covered employees to the Ohio Public Employees Retirement System (OPERS); and

**WHEREAS**, West Chester Township will not incur any additional costs in the deferment of federal and state income taxes.

**NOW, THEREFORE, BE IT RESOLVED**, that the West Chester Township Board of Trustees does hereby agree that:

**SECTION 1:** Effective January 1, 2018, the full amount of the statutorily required contributions to OPERS shall be withheld from the gross pay of each person within any of the classes established in SECTION 2 herein and shall be “picked up” (assumed and paid to OPERS) by West Chester Township. This “pick up” by West Chester Township is, and 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. No person subject to this “pick up” shall have the option of choosing to receive the statutorily required contribution to OPERS directly instead of having it “picked up” by West Chester Township or of being excluded from the “pick up.”

West Chester Township shall, in reporting and making remittance to OPERS, report that the public employees contribution for each person subject to this “pick up” has been made as provided by the statute.

**SECTION 2:** The “pick up” by West Chester Township provided by this Resolution shall apply as follows:

All persons who are employees of West Chester Township, including elected officials who are or become contributing members of OPERS; withstanding the approval of applicable collective bargaining units and appropriate modifications to their contracts.

**SECTION 3:** West Chester Township’s method of payment of salary to employees who are participants in OPERS is hereby modified as follows, in order to provide for a salary reduction pick-up of employee contributions to OPERS:

**SECTION 4:** The total salary for each employee shall be the salary otherwise payable under the Township policies. Such total salary of each employee shall be payable by West Chester Township in two parts: (a) deferred salary and (b) cash salary. An employee’s deferred salary shall be equal to that

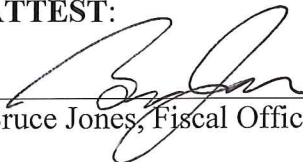
percentage of that employee's total salary which is required from time to time by OPERS to be paid as an employee contribution by that employee, and shall be paid by West Chester Township to OPERS on behalf of that employee as a pick-up and in lieu of the OPERS employee contribution otherwise payable by that employee. An employee's cash salary shall be equal to that employee's total salary less the amount of the pick-up for that employee, and shall be payable, subject to applicable payroll deductions, to that employee. West Chester Township shall compute and remit its employer contributions to OPERS based upon an employee's total salary. The total combined expenditures of West Chester Township for such employees' total salaries payable under applicable Township policies and the pick-up provisions of this Resolution shall not be greater than the amounts it would have paid for those items had this provision not been in effect.

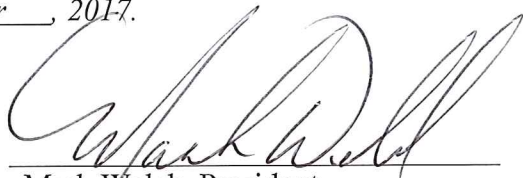
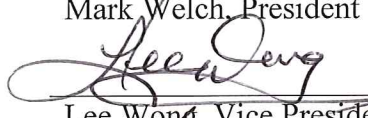
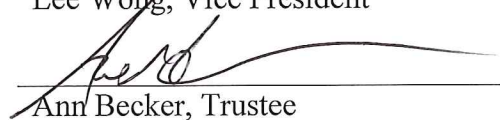
**SECTION 5:** The Fiscal Officer is hereby authorized and directed to implement the provisions of this Resolution to institute the "pick up" of the statutorily required contributions to OPERS for those persons reflected in SECTION 2 herein so as to enable them to obtain the result in federal and state tax deferments and other benefits as soon as possible.

**This resolution shall be adopted as an emergency necessary for the immediate preservation of the public peace, health, safety, or welfare of the community.**

Adopted this 19<sup>th</sup> day of December, 2017.

**ATTEST:**

  
Bruce Jones, Fiscal Officer

 Mark Welch, President	<u>Yes</u> Yes/No
 Lee Wong, Vice President	<u>Yes</u> Yes/No
 Ann Becker, Trustee	<u>Yes</u> Yes/No

**APPROVED AS TO FORM:**

  
Donald L. Crain, Law Director