

**RESOLUTION NO. 57 - 2004**

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**RESOLUTION AUTHORIZING WEST CHESTER TOWNSHIP TO AMEND  
RESOLUTION 13-99; WHICH AUTHORIZED WEST CHESTER TOWNSHIP TO PICK-UP  
THE STATUTORILY REQUIRED CONTRIBUTION TO POLICE AND FIREMEN'S  
DISABILITY AND PENSION FUND OF OHIO FOR THE EMPLOYEES OF THE WEST  
CHESTER FIRE DEPARTMENT PURSUANT TO  
I.R.C. 414(H)(2)**

**WHEREAS**, the eligible employees of West Chester Township Fire Department participate in the Ohio Police and Fire Pension Fund; and,

**WHEREAS**, the Board has previously adopted a pick-up all of 10% mandatory contributions required to be paid under Section 742.31 of the Ohio Revised Code for participating employees of West Chester Fire Department who are members of the Ohio Fire Police & Fire Pension Fund; and,

**WHEREAS**, Ohio Police and 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 Board wishes to affirm, amend and restate its prior resolution in order to continue to pick-up under the new procedures.

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

**SECTION 1.** Continue to pick-up all of the ten percent (10%) mandatory contributions by the employees who are members of the Ohio Police and Fire Pension Fund through a payroll deduction.

**SECTION 2.** Authorize that the said picked up contributions paid through a payroll reduction even though designated as employee contributions for state law purposes, are being paid by the Board in lieu of said contributions by the employee.

**SECTION 3.** Authorize that the 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 withholding taxes, until distributed from the Ohio Police and Fire Pension Fund.

**SECTION 4.** Authorize that the 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.

**SECTION 5.** Authorize 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 Board to the Ohio Police and Fire Pension Fund.

Adopted this 26th day of October, 2004.

Catherine Stoker  
Catherine Stoker, President

YES  
Yes / No

Jose Alvarez  
Jose Alvarez, Vice President

YES  
Yes / No

George Lang  
George Lang, Trustee

YES  
Yes / No

**ATTEST:**

Patricia Williams  
Patricia Williams, Township Clerk

**APPROVED AS TO FORM:**

Donald L. Crain  
Donald L. Crain, Law Director

