

RESOLUTION NO. 13 - 2002

RESOLUTION AUTHORIZING WEST CHESTER TOWNSHIP TO PICK UP THE STATUTORILY REQUIRED CONTRIBUTION TO THE PUBLIC EMPLOYEES RETIREMENT SYSTEM OF OHIO FOR EMPLOYEES OF WEST CHESTER TOWNSHIP PURSUANT TO I.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 Public Employees Retirement System of Ohio; 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 March 31, 2002, the full amount of the statutorily required contributions to the Public Employees Retirement System of Ohio 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 the Public Employees Retirement System of Ohio) 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 the Public Employees Retirement System of Ohio 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 the Public Employees Retirement System of Ohio 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 the Public Employees Retirement System of Ohio 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 to all persons that:

Are employees of West Chester Township who are or become contributing members of the Public Employees Retirement System of Ohio; 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 PERS is hereby modified as follows, in order to provide for a salary reduction pick-up of employee contributions to PERS.

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 PERS to be paid as an employee contribution by that employee, and shall be paid by West Chester Township to PERS on behalf of that employee as a pick-up and in lieu of the PERS 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 PERS 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 Treasurer and/or the Clerk are hereby authorized and directed to implement the provisions of this Resolution to institute the "pick up" of the statutorily required contributions to the Public Employees Retirement System of Ohio 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 the 9th day of April, 2001



Jose Alvarez



David Tacosik



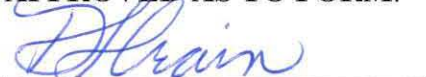
Catherine Stoker

ATTEST:



Patricia Williams, Township Clerk

APPROVED AS TO FORM:



Donald L. Crain, Law Director

CERTIFICATE OF PUBLICATION

_____	First Reading
Date	
April 9, 2002	
_____	Emergency Reading
Date	
_____	Second Reading
Date	
April 16, 2002, Journal News	First Publication
Date and Newspaper	(After Approval)
April 17, 2002 Pulse Journal	

April 22, 2002 Journal News	Second Publication
Date and Newspaper	(After Approval)
April 24, 2002 Pulse Journal	

<i>Patricia Williams, 7/15/02</i>	Certificate of Publication
Clerk Signature & Date	