

RESOLUTION NO. 23-96

BE IT RESOLVED by the Township Trustees of Union Township, Butler County, Ohio that:

RESOLUTION OF UNION TOWNSHIP, BUTLER COUNTY, OHIO

Re: Authorization for the Township to Pick-up the Statutorily Required Contribution to the Public Employees Retirement System of Ohio for Certain Employees

WHEREAS, pursuant to federal and Ohio laws, the employees of Union Township could defer certain federal and state income taxes on a portion of their compensation if Union Township would assume and pay or "pick-up" the statutorily required contribution by such employees to the public Employees Retirement System of Ohio; and,

WHEREAS, certain Township employees covered by collective bargaining agreements have bargained for such a pick-up benefit; and,

WHEREAS, the Township has agreed by contract with certain department heads and administrators for such a pick-up benefit;

NOW THEREFORE IT IS HEREBY RESOLVED, THAT:

Section 1. Effective as of March 23, 1986, that portion of the statutorily required contribution to the Public employees Retirement System of Ohio shall be picked-up and paid as a fringe benefit by the Township for each employee within any of the classes established in Section 2 of this Resolution, up to the percentage of gross income as indicated in Section 2 herein. Effective pay period nearest April 1, 1987, the portion of the required contribution picked-up for such employees as a percentage of gross income shall be increased to the level as indicated in Section 2, herein. Effective pay period nearest April 1, 1988, the portion of the required contribution picked-up for such employees as a percentage of gross income shall be increased to the level as indicated in Section 2, herein. This "pick-up" by the 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 such "picked-up" contribution to the Public Employees Retirement System of Ohio directly instead of having it assumed by the Township or otherwise being excluded from the "pick-up".

The Township shall, in reporting and making remittance to the Public Employees Retirement System of Ohio, report that the public employee's contribution for each person subject to this "pick-up" has been made as provided by the statute.

Section 2. The pick-up by the Township as specified in Section 1 of this Resolution shall apply to the following categories of persons and shall be effective for the dates as stated:

| <u>Categories of Employees</u> | <u>Period Covered</u> | <u>Employer's Pick-up</u> |
|---|------------------------------|----------------------------------|
| Sergeants and Lieutenants per collective bargaining agreement of 1/31/86 | 3/23/86 to 3/21/87 | 3.5% |
| | 3/22/87 to 3/19/88 | 6.5% |
| | 3/20/88 onward | 9.5% |
| Police officers below the rank of Sergeant per collective bargaining agreement of 1/31/86 | 3/23/86 to 3/21/87 | 3.5% |
| | 3/22/87 to 3/19/88 | 6.5% |
| | 3/20/88 onward | 9.5% |
| Dispatchers per collective bargaining agreement of 1/31/86 | 3/23/86 to 3/21/87 | 3% |
| | 3/22/87 to 3/19/88 | 6% |
| | 3/20/88 onward | 8.5% |

Section 3. In addition, effective as of the dates stated in this Section, the Township shall pick-up and pay the statutorily required contribution to the Public Employees Retirement System of Ohio as a fringe benefit by the Township up to the percentage of gross income as indicated for the positions listed herein.

| <u>Categories of Employees</u> | <u>Period Covered</u> | <u>Employer's Pick-up</u> |
|-------------------------------------|---------------------------------------|---------------------------|
| Fire Chief Detherage | 4/1/90 to 12/31/94 1/1/95 onward | 5% 6% |
| Police Chief Brown | 4/1/90 to 1/4/92 1/5/92 onward | 5% 6% |
| Roads Superintendant Mr. McGuire | 4/1/90 to 12/31/94 1/1/95 onward | 5% 6% |
| Township Administrator Mr. Gully | 7/24/90 to 12/31/94 1/1/95 onward | 5% 6% |
| Zoning Administrator Mr. Hinnenkamp | 11/27/90 to 12/31/94 1/1/95 onward | 5% 6% |

This "pick-up" by the 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 this Section 3. No person subject to this "pick-up" shall have the option of choosing to receive such "picked-up" contribution to the Public Employees Retirement System of Ohio directly instead of having it assumed by the Township or otherwise being excluded from the "pick-up".

The Township shall, in reporting and making remittance to the Public Employees Retirement System of Ohio, report that the public employee's contribution for each person subject to this "pick-up" has been made as provided by the statute.

Section 4. For purposes of determining the amount of the employee's contribution or otherwise determining contributions due the Public Employee Retirement System of Ohio, the pick-up by the Township pursuant to Sections 1, 2 and 3, above, shall not increase the employee's total gross salary and that such pick-up will otherwise be made under the so-called fringe benefit method.

Section 5. This resolution is intended to confirm and clarify various prior resolutions of the Township dealing with the pick-up for those employees designated in Sections 2 and 3 hereof.

Section 6. The Clerk is hereby authorized and directed to implement the provision of this Resolution to institute the "pick-up" of the statutorily required contributions to the Public Employees Retirement System of Ohio for those persons designated in Sections 2 and 3 hereof and in the amount stated herein for the applicable payroll periods.

Adopted the 13th day of AUGUST,
19 96

Thomas J. Hayden, YES

Gene Albary, YES

Catherine Stokes, YES
Township Trustees

Attest: Patricia Williams
Township Clerk