



Resolution 2014-49

RESOLUTION THAT THE VILLAGE OF JOHNSTOWN WILL PICK UP THE STATUTORILY REQUIRED CONTRIBUTION TO THE OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM FOR AN EMPLOYEE OF THE VILLAGE OF JOHNSTOWN PURSUANT TO IRC SECTION 414(h)(2).

WHEREAS, pursuant to federal and Ohio laws, the Village of Johnstown may offset future salary increases and "pick up" (assume and pay) the contributions statutorily required by such elected officials and covered employees to the Ohio Public Employees Retirement System (OPERS) and such individuals will not be required to pay federal and state income taxes on such contributions; and

WHEREAS, the Village of Johnstown entered into an employment agreement with Jim Lenner for the period of July 16, 2014 to December 31, 2019 on July 15, 2014; and

WHEREAS, Section 7 of the Employment Agreement directs the Village of Johnstown to pick up the employees portion of OPERS; and

NOW THEREFORE BE IT RESOLVED BY THE VILLAGE OF JOHNSTOWN OHIO, THAT:

SECTION 1: Effective January 1, 2014 the full amount of the statutorily required employee contributions to OPERS shall be picked up and paid as a fringe benefit by the Village of Johnstown for each person within any of the classes established in Section 2 herein. The pick up shall be an offset against future salary increases. This "pick up" by the Village of Johnstown 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 the Village of Johnstown or of being excluded from the "pick up". The Village of Johnstown 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. Therefore, contributions, although designated as employee contributions, are employer-paid, and employees do not have the option to receive the contributions directly. All contributions are paid by the employer directly to the plan.

SECTION 2: The "pick up" by the Village of Johnstown provided by this resolution shall apply to the Village Manager/Planner of the Village of Johnstown who is a contributing member of OPERS.

SECTION 3: Under the fringe-benefit method of employer pick up, salary is not modified; however, the employer will pay the employees' statutorily required contribution to OPERS.

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SECTION 4: The treasurer and/or the clerk are hereby authorized and directed to implement the provisions of this ordinance 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 have their employee contributions paid by their employer.

By: Carol VanDeast



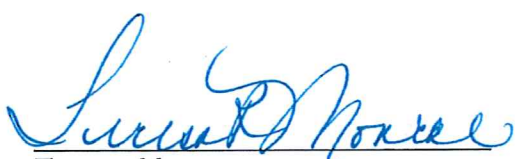
Sean Stanearth, Mayor

Date Passed: Dec. 2, '14



ATTEST TO:

APPROVED AS TO FORM:



Teresa Monroe
Clerk of Council



David Wigginton
Law Director