VILLAGE OF MARIEMONT

RESOLUTION NO. R- 14 -15

TO AMEND RESOLUTION OF EXISTING PICK-UP PLAN FOR THE MARIEMONT, OHIO FIRE DEPARTMENT

WHEREAS, The Council of the Village of Mariemont, Hamilton County, Ohio met in a duly called and authorized meeting being duly called pursuant to a notice stating the time, place and purpose of the meeting received by all Council members and the following Resolution was made, seconded and adopted by those present at the meeting.

WHEREAS, the eligible employees of the Village of Mariemont Fire Department participate in the Ohio Police & Fire Pension Fund;

WHEREAS, the Council has previously adopted a pick-up of all 11.50% of the 11.50% mandatory contributions required to be paid under Section 742.31 of the Ohio Revised Code for participating employees of the Mariemont Fire Department who are members of the Ohio Police & Fire Pension Fund;

WHEREAS, Ohio Police & Fire Pension Fund has adopted new procedures for reporting picked-up contributions in order to properly prepare 1099-R/W-2 forms for its members;

WHEREAS, the Village of Mariemont Council wishes to reaffirm, amend and/or restate its prior resolution in order to continue the pick-up under the new procedures;

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE VILLAGE OF MARIEMONT, STATE OF OHIO, A MAJORITY OF THE MEMBERS DULY ELECTED THERETO CONCURRING:

SECTION I. That effective July 5, 2015, the Council of the Village of Mariemont has determined to continue to pick-up all 12.25% of the mandatory contributions by the employees who are members of the Ohio Police & Fire Pension Fund through a payroll reduction.

SECTION II. Be it further resolved that said picked up contributions paid through a payroll reduction by the employer even though designated as employee contributions for state law purposes are being paid by the Village of Mariemont in lieu of said contributions by the employee.

SECTION III. That 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 tax withholding taxes, until distributed from the Ohio Police and Fire Pension Fund.

SECTION IV. That 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 V. 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 Village of Mariemont to the Ohio Police and Fire Pension Fund.

Passed: February 23, 2015

ATTEST:

Dan Policastro, Mayor

I, Anthony J. Borgerding, Fiscal Officer of the Village of Mariemont, Ohio, do hereby certify that there is no newspaper in said municipality and that publication of the foregoing Ordinance was duly made by posting true copies thereof at five of the most public places in said corporation as determined by the Council as follows: the Concourse, Miami Bluff and Flintpoint Way, the Tennis Court property, on the east side of Plainville Road between Maple and Chestnut Streets; the site of the Municipal Building, Wooster Pike and Crystal Springs Road; the northeast corner of the intersection of Rembold and Miami Road inside the enclosure; the northwest corner of the Old Town Center, intersection of Chestnut and Oak Streets; each for a period of fifteen days commencing on the 24th day of February 2015.

Anthony J. Borgerding, Fiscal Officer