THE CITY COUNCIL OF
NORTH ROYALTON, OHIO

RESOLUTION NO. 09-115
INTRODUCED BY: Gentile, Nickell, Petrusky, Willey, Farrell, Antoskiewicz, Kasaris, Mayor Stefanik

A RESOLUTION OFFERING A PICK UP FOR THE VOLUNTARY PURCHASE OF SERVICE CREDIT, AS PROVIDED FOR IN SECTION 742.56 OF THE OHIO REVISED CODE AND 742-5-08 OF THE OHIO ADMINISTRATIVE CODE, FOR PARTICIPATING EMPLOYEES OF THE CITY OF NORTH ROYALTON FIRE DEPARTMENT WHO ARE MEMBERS OF THE OP&F, AND DECLARING AN EMERGENCY

WHEREAS: The eligible employees of the City of North Royalton Fire Department participate in the Ohio Police and Fire Pension Fund (OP&F); and

WHEREAS: The Council of the City of North Royalton desires to offer a pick up for the voluntary purchase of service credit, as provided for in Section 742.56 of the Ohio Revised Code and 742-5-08 of the Ohio Administrative Code, for participating employees of the City of North Royalton Fire Department who are members of the OP&F; and

WHEREAS: OP&F has adopted procedures for reporting picked up contributions in order to properly prepare 1099-R forms for its members pursuant to Section 742.32 of the Ohio Revised Code and Section 742-7-14 of the Ohio Administrative Code; and

WHEREAS: Employers may pay all or part of the voluntary contributions for the purchase of service credit for employees participating in the OP&F.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF NORTH ROYALTON, COUNTY OF CUYAHOGA AND STATE OF OHIO, THAT:

Section 1. Effective with the adoption of this Resolution, the City of North Royalton desires to offer to pick up all or part of the voluntary contributions through a payroll deduction for the purchase of service credit by employees of the North Royalton Fire Department who are members of the Ohio Police and Fire Pension Fund. No contributions made prior to the adoption of this Resolution shall be picked up.

Section 2. Said picked up contributions paid through a payroll reduction, even though designated as employee contributions for state law purposes, are being paid by the City of North Royalton in lieu of said contributions by the employee.

Section 3. The pick up treatment does not apply to contributions made prior to the later of the date the Resolution is signed or effective.

Section 4. Said employees shall not be entitled to any option of choosing to receive the contributed amounts directly instead of having them paid by the City of North Royalton to the OP&F.

Section 5. Said employees must execute an Irrevocable Payroll Deduction Authorization form in order to have this pick up treatment apply and that the department must certify the authorization under Ohio Administrative Code 742-5-08.

Section 6. 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 OP&F.

Section 7. Picked up contributions will be included in the gross income of the employees, for employment tax purposes, if required, as the contributions are made to the OP&F.

Section 8. It is found and determined that all formal actions of this Council concerning and relating to the adoption of this Resolution were adopted in an open meeting of this Council and that all deliberations of this Council and any of its committees that resulted in such formal action were in meetings open to the public in compliance with all legal requirements.

Section 9. This Resolution is hereby declared to be an emergency measure immediately necessary for the preservation of the public peace, health, safety and welfare of the city, and for the further reason that it is immediately necessary to offer a pick up for the voluntary purchase of service credit, as provided for in Section 742.56 of the Ohio Revised Code and 742-5-08 of the Ohio Administrative Code, for participating employees of the City of North Royalton Fire Department who are members of the OP&F.
THEREFORE, provided this Resolution receives the affirmative vote of two-thirds of all members elected to Council, it shall take effect and be in force immediately upon its passage and approval by the Mayor; otherwise, from and after the earliest period allowed by law.

/s/ Vincent A. Gentile  
President of Council

APPROVED: /s/ Robert A. Stefanik  
Mayor

DATE PASSED: November 17, 2009  
DATE APPROVED: November 18, 2009

First reading suspended
Second reading suspended
Third reading November 17, 2009

ATTEST: /s/ Laura J. Haller  
Director of Legislative Services

YEAS: Gentile, Nickell, Petrusky, Willey, Farrell, Antoskiewicz, Kasaris

NAYS: none