ORDINANCE NO. 2-04

CITY OF CENTERVILLE, OHIO

SPONSORED BY COUNCILMEMBER Douglas C. Cline ON THE 15th DAY OF March, 2004.

AN ORDINANCE AMENDING, REAFFIRMING AND RESTATING ORDINANCE 30-00 AND AUTHORIZING THE CITY OF CENTERVILLE TO PICK UP THE STATUTORILY REQUIRED CONTRIBUTION TO THE OHIO POLICE AND FIRE PENSION FUND FOR THE EMPLOYEES OF THE CITY OF CENTERVILLE

WHEREAS, the eligible employees of the Centerville Police Department participate in the Ohio Police and Fire Pension Fund ("OP&F"); and

WHEREAS, the Centerville City Council has previously adopted a pick-up of all of the ten percent (10%) mandatory contributions required by §742.31 of the Ohio Revised Code for participating employees of the Centerville Police Department who are members of the OP&F; and

WHEREAS, OP&F has adopted new procedures for reporting picked up contributions in order to properly prepare 1099-R forms for its members; and

WHEREAS, the Centerville City Council wishes to reaffirm and amend and restate its prior Ordinance 30-00 in order to continue the pick-up under the new procedures.

NOW THEREFORE,

THE MUNICIPALITY OF CENTERVILLE HEREBY ORDAINS:

Section 1. That the Centerville City Council has determined to continue to pick-up all of the ten percent (10%) mandatory contributions by the employees who are members of the Ohio Police and Fire Pension Fund through a payroll reduction and Ordinance 30-00 is so amended.

Section 2. That 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 Centerville in lieu of said contributions by the employee.

Section 3. 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 4. 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 5. 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 City of Centerville to the Ohio Police and Fire Pension Fund.

Section 6. This ordinance shall become effective on the earliest date allowed by law.

PASSED THIS 15th day of March, 2004.

Mayor of the City of

Mayor of the City of Centerville, Ohio

ATTEST:

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Clerk of Council City of Centerville, Ohio

CERTIFICATE

The undersigned, Clerk of Council of the City of Centerville, Ohio, hereby certifies the foregoing to be a true and correct copy of Ordinance No. 2-04, passed by the Council of the City of Centerville, Ohio on the <u>15</u> day of <u>Match</u>, 2004.

Clerk of the Council

Approved as to form, consistency with the Charter and Constitutional Provisions. Department of Law Robert N. Farquhar Municipal Attorney

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