## NOTICE OF ADOPTION

I, Teri Davis\_\_\_\_\_, do hereby certify:

- 1. That I am the Clerk of Council of the Council of the City of Centerville, Ohio; and
- 2. That on the <u>10th</u> day of <u>October</u>, 20<u>23</u>, Ordinance No. <u>15-23</u> was adopted by the Centerville City Council; and
- 3. That a certified copy of Ordinance No. <u>15-23</u> was published in the posting locations prescribed by the City of Centerville Council.

Davis

Clerk of Council

## ORDINANCE NO. 15-23 CITY OF CENTERVILLE, OHIO

SPONSORED BY COUNCILMEMBER <u>Belinda Kenley</u> ON THE 10<sup>th</sup> DAY OF Actober , 2023.

AN ORDINANCE THAT THE CITY OF CENTERVILLE WILL PICK UP THE STATUTORILY REQUIRED CONTRIBUTION TO THE OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM FOR THE EMPLOYEES OF THE CITY OF CENTERVILLE PURSUANT TO IRC SECTION 414(h)(2).

WHEREAS, pursuant to federal and Ohio laws, the City of Centerville 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 City of Centerville had previously approved the contract with the City Manager that allowed this "pick up" to begin August 21, 2021; and

WHEREAS, it is the intent of the City of Centerville to continue to allow the "pickup" for the City Manager.

NOW THEREFORE, THE MUNICIPALITY OF CENTERVILLE HEREBY ORDAINS:

SECTION 1: Effective October 1, 2023, the full amount of the statutorily required employee contributions to OPERS shall be picked up and paid as a fringe benefit by the City of Centerville 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 City of Centerville 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 City of Centerville or of being excluded from the "pick up". The City of Centerville 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 City of Centerville provided by this ordinance shall apply to the City Manager of the City of Centerville who is or becomes 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.

SECTION 4: The Director of Finance is 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.

SECTION 5: This ordinance shall take effect at the earliest time allowed by law.

PASSED THIS 10<sup>th</sup> day of October, 2023.

BLSD

Mayor of the City of Centerville, Ohio

ATTEST:

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. 15-23, passed by the Council of the City of Centerville, Ohio on the  $10^{10}$  day of  $10^{10}$  day of 2023.

Clerk of the Council

Approved as to form, consistency with the Charter and Constitutional Provisions. Department of Law Scott A. Liberman Municipal Attorney