

RESOLUTION 25 - 4

A RESOLUTION OF THE CITY OF PORT CLINTON ESTABLISHING A NEW PICK-UP PLAN FOR ELIGIBLE EMPLOYEES OF THE CITY OF PORT CLINTON FIRE DEPARTMENT

WHEREAS, eligible employees of the Port Clinton Fire Department participate in the Ohio Police & Fire Pension Fund; and

WHEREAS, employers may pay all or part of the mandatory employee contributions for employees participating in the Ohio Police & Fire Pension Fund; and

WHEREAS, this Council desires to pick-up all of the 12.25 percent (12.25%) mandatory contributions required to be paid under Section 742.31 of the Ohio Revised Code for participating employees of the Port Clinton Fire Department who are member of the Ohio Police & Fire Pension Fund.

NOW THEREFORE, BE IT RESOLVED by the Council of the City of Port Clinton, Ottawa County, State of Ohio:

Section 1. That effective as of March 23, 2025, this Council desires to pick-up all of the 12.25 percent (12.25%) mandatory contributions by the employees who are members of the Ohio Police & Pension Fund, through a salary reduction, by paying the contributions on behalf of the employee.

Section 2. That said salary reduction, even though designated as employee contributions for state law purposes, are being paid by this Council 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 as a tax deferred salary reduction, that is, for federal or state income tax withholding taxes, until distributed from the Ohio Police & 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 an option of choosing to receive the contributed amounts directly instead of having them paid by this Council to the Ohio Police & Pension Fund.

Section 6. This Council finds and determines that all formal actions of this Council concerning and relating to the adoption of this resolution were taken in an open meeting of the Council and that all deliberations of the Council and of any committees that resulted in those formal actions are in meeting open to the public in compliance with the law.

Dated this ____ day of _____, 2025.

Passed: _____, 2025

President of Council

Attest: _____
Clerk of Council

Approved _____, 2025

Mayor