



Resolution No. 9 2024

**A RESOLUTION OF COUNCIL OF THE CITY OF NORWOOD, OHIO
ESTABLISHING "PICK-UP" OAC 742-7-14(A): POLICE DIVISION**

The Council of the City of Norwood, Hamilton County, Ohio met at a duly called and authorized meeting of the Council on the date set forth below, such 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 resolutions were made, seconded, and adopted by those present at the meeting.

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

WHEREAS, Ordinance 29-1986, established a "pick-up" plan for the Police and Firemen's Disability and Pension Fund;

WHEREAS, the Council 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 Norwood Police Division who are members of the OP&F;

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;

WHEREAS, employers may pay all or a part of the voluntary contributions for the purchase of service credit for employees participating in the OP&F;

WHEREAS, 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;

WHEREAS, 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;

NOW, THEREFORE, BE IT RESOLVED, that effective as of [____], the Council of the City of Norwood 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 Norwood Police Division who are members of the OP&F. No contributions made prior to the Council's action shall be picked up;

BE IT FURTHER RESOLVED, 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 in lieu of said contributions by the employee;

BE IT FURTHER RESOLVED, that the pickup treatment does not apply to contributions made prior to the later of the date the resolution is signed or effective;

BE IT FURTHER RESOLVED, 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 Norwood to the OP&F;

BE IT FURTHER RESOLVED, that said employees must execute the attached 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.

Dated this _____ day of _____, 2024, and effective _____.


PASSED 4/9/2024
Date



Joseph S. Geers
President of Council


ATTEST:

Natalie Assaf, the duly appointed Clerk of Council, attests that this resolution was passed at a regular/special meeting of Norwood City Council on the 9 day of April, 2024, in compliance with the rules of Norwood City Council and the laws of the State of Ohio. The foregoing resolution was submitted to the Mayor of the City of Norwood, Ohio for his signature on the 9 day of April, 2024.



Natalie Assaf
Clerk of Council

APPROVED 9 Apr 24
Date



Victor Schneider
Mayor

CERTIFICATION OF PUBLICATION:

Natalie Assaf, the dully appointed Clerk of Council, attests that this resolution was published in the ENQUIRER on 5/28/24 and 6/4/24
(Name of Newspaper) (date) (date)

N. Assaf
Natalie Assaf
Clerk of Council

1st Reading _____
Date

2nd Reading _____
Date

3rd Reading _____
Date

All 3 Readings 4/9/24
Date

Tabled _____
Date

Vetoed _____
Date