

Record of Ordinances

Ordinance No.: 2023-06

Passed: January 23, 2023

**OHIO POLICE & FIRE PENSION PICK-UP RESOLUTION
OF THE COUNCIL OF THE VILLAGE OF WEST LAFAYETTE,
COSHOCTON COUNTY, OHIO**

The Council of the Village of West Lafayette, Coshocton 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 Village of West Lafayette Police Department participate in the Ohio Police & Fire Pension Fund;

WHEREAS, the Village of West Lafayette Council wishes to pick up five percent (5.0%) of the twelve and a quarter percent (12.25%) mandatory contributions required to be paid under Section 742.31 of the Ohio Revised Code for participating employees of the Village of West Lafayette Police Department who are members of the Ohio Police & Fire Pension Fund;

WHEREAS, Ohio Police & Fire Pension Fund has adopted new procedures for reporting picked-up contributions in order to properly prepare 1099-R forms for its members;

NOW, THEREFORE, BE IT RESOLVED, that effective as of January 29, 2023, the Village of West Lafayette Council wishes to pick-up five percent (5.0%) of the twelve and a quarter percent (12.25%) mandatory contributions by the employees who are members of the Ohio Police & Fire Pension Fund by paying the contributions on behalf of the employee.

BE IT FURTHER RESOLVED, that said picked up contributions paid by the employer, even though designated as employee contributions for state law purposes, are being paid by the Village of West Lafayette in lieu of said contributions by the employee;

BE IT FURTHER RESOLVED, 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;

BE IT FURTHER RESOLVED, 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; and

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 Village of West Lafayette to the Ohio Police and Fire Pension Fund.

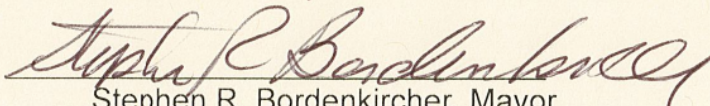
Record of Ordinances

Ordinance No.: 2023-06

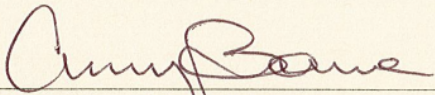
Passed: January 23, 2023

BE IT FURTHER RESOLVED, that this Ordinance shall be and is hereby declared to be an emergency Ordinance necessary to the health, welfare and safety of the citizens of the Village of West Lafayette by reason of the current shortage of Police Officers and the need to offer a competitive benefit package in order to fill vacancies within the Village, and this Ordinance shall be in full force and effect immediately upon passage.

PASSED IN COUNCIL THIS 23 day of January, 2023


Stephen R. Bordenkircher, Mayor

ATTEST:



Amy Bourne, Fiscal Officer