

**RESOLUTION No. 2445**  
**A RESOLUTION DIRECTING CONTINUED PARTICIPATION IN**  
**THE OHIO POLICE AND FIRE PENSION FUND PICK-UP PLAN**

**WHEREAS**, all employees of the Department of Service and Safety who are eligible for membership in the Ohio Police and Fire Pension Fund are participating members of that pension program; and,

**WHEREAS**, by enactment of various Ordinances and Resolutions including, but not limited to, those most recently amended by Resolutions 2349 and 2350, passed December 7, 2004, Council determined to pick-up all mandatory member contributions to the Ohio Police and Fire Pension Fund required of municipal employees by Ohio Revised Code Section 742.31; and,

**WHEREAS**, amendments to Section 742.31 and related provisions of the Ohio Revised Code will increase the mandatory amounts to be paid to the Ohio Police and Fire Pension Fund on and after July 14, 2013, July 13, 2014, and July 12, 2015; and,

**WHEREAS**, Council finds that it is in the best interests of the municipality to continue paying all mandatory contributions required of municipal employees who are members of the Ohio Police & Fire Pension Fund through payroll reduction and to account for the payroll reductions in accordance with reporting standards and procedures adopted by the Ohio Police and Fire Pension Fund;

**Now therefore**, be it Resolved by the Council of the Municipality of Defiance, Ohio, that:

**Section 1:** Effective July 14, 2013, July 13, 2014, and July 12, 2015, the Finance Director shall continue to pick-up all mandatory contributions required of municipal employees who are members of the Ohio Police and Fire Pension Fund by paying those contributions through payroll reductions in the amounts required by law on and after each of the aforesaid dates.

**Section 2:** All picked-up contributions paid through payroll reduction in accordance with this Resolution are being paid by the City of Defiance in lieu of contributions otherwise required of municipal employees notwithstanding any characterization or designation of such payments as "employee contributions" by State law or for other purposes.

**Section 3:** Picked-up contributions shall not be included in the gross income of employees for Federal or State income tax reporting and/or withholding purposes until distributed from the Ohio Police and Fire Pension Fund.

**Section 4:** Picked-up contributions shall be included in the gross income of employees for employment tax purposes.

**Section 5:** No municipal employee who is enrolled as a member of the Ohio Police and Fire Pension Fund shall be permitted to opt out of the pick-up program or to otherwise elect to have wages paid without reduction as required by this Resolution.

**Section 6:** It is found and determined that all legislative actions pertaining to the adoption of this Resolution were taken in Public Session and that all deliberations that affected or influenced any such legislative act, including all deliberations in Committee, were conducted in Public Session duly convened in accordance with law.

**Section 7:** This Resolution shall be effective on the earliest date permitted by law.

Passed: May 7, 2013      Tim Holtsberry  
President of Council

Attest: Lisa Elders, Clerk

Approved: May 7, 2013      Bob Armstrong  
Mayor