

**MODEL PICK-UP RESOLUTION
TO ESTABLISH A NEW PICK-UP PLAN**

RESOLUTION OF THE [BOARD/COUNCIL]¹ OF
OF
COUNTY, OHIO

The [Board/Council] of _____, _____ County, Ohio met at a duly called and authorized meeting of the [Board/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 [Board/Council] members, and the following resolutions were made, seconded, and adopted by those present at the meeting.

WHEREAS, the eligible employees of _____ [Police or Fire Department (indicate only one per resolution)] participate in the Ohio Police & Fire Pension Fund;

WHEREAS, the _____ [Board/Council] desire to pick-up [all/ _____ %] of the ten percent (10%) mandatory contributions required to be paid under Section 742.31 of the Ohio Revised Code for participating employees of _____ [Police or Fire Department] who are members of the Ohio Police & Fire Pension Fund;

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

NOW, THEREFORE, BE IT RESOLVED, that effective as of _____ [date²], the _____ [Board/Council] desire to pick-up [all/ _____ %] of the ten percent (10%) mandatory contributions by the employees who are members of the Ohio Police & Fire Pension Fund [through a payroll reduction³ /by paying the contributions on behalf of the employee]. No contributions prior to the [Board's/Council's] action shall be picked-up.

BE IT FURTHER RESOLVED, that said picked up contributions paid [through a payroll reduction³/by the employer], even though designated as employee contributions for state law purposes, are being paid by the _____ [Board/Council] 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;

¹ Or the name of the appropriate legislative body with the authority to enact the resolution.

² This date MUST be after the date that the resolution is adopted

³ NOTE Optional Language: "Through a payroll reduction" gives pick-up treatment to salary reduction contributions. Employers could also elect to pick up AND pay the contributions.

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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 [Board/Council] to the Ohio Police and Fire Pension Fund.

Dated this day of , 20 .

(Secretary or Authorized Signature[s])

(Name[s])

(Title[s])