

RESOLUTION NO 2013- 1895

**A RESOLUTION AUTHORIZING THE CITY OF FREMONT TO PAY FOR MANDATORY CONTRIBUTIONS PURSUANT TO SECTION 742.31 OF THE OHIO REVISED CODE FOR THE PARTICIPATING EMPLOYEES, PATROL OFFICERS, OF THE POLICE DEPARTMENT, WHO ARE MEMBERS OF THE OHIO POLICE & FIRE PENSION FUND AND DECLARING AN EMERGENCY**

**WHEREAS**, the eligible employees of the City of Fremont Police Department, Patrol Officers, participate in the Ohio Police & Fire Pension Fund; and

**WHEREAS**, the City of Fremont desires to pay for all of the mandatory contributions required to be paid under Section 742.31 of the Ohio Revised Code for participating employees of the Police Department, Patrol Officers, who are members of the Ohio Police & Fire Pension Fund; and

**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; and

**WHEREAS**, the City of Fremont wishes to reaffirm, amend and/or restate its prior resolution 2004-1662 in order to continue to pay under the new procedures;

**NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF FREMONT, STATE OF OHIO:**

**SECTION 1.** That effective as of July 13, 2013, July 12, 2014 and July 11, 2015, the City of Fremont has determined to continue to pay for all of the mandatory contributions by the employees who are participating employees of the Police Department, Patrol Officers, who are members of the Ohio Police & Fire Pension Fund by paying the contributions through a payroll reduction.

**SECTION 2.** 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 of Fremont 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, 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 & Fire Pension Fund.

**SECTION 5.** 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 Fremont to the Ohio Police & Fire Pension Fund.

**SECTION 6.** It is hereby found and determined that all formal actions of this Council concerning and relating to the passage of this resolution were adopted in an open meeting of this Council, and that all deliberations of this Council and any of its committees that resulted in such formal action were in meetings open to the public in compliance with all legal requirements, including Section 121.22 of the Revised Code of Ohio.

**SECTION 7.** The immediate operation of the provisions of this resolution is necessary for the immediate preservation of the public peace, health, safety and welfare of the citizens of the City of Fremont. Said emergency being the need to have passed legislation filed with Ohio Police & Fire Pension Fund 30 days prior to the July 13, 2013 deadline.

This resolution, provided it receives a two-thirds yea or nay vote of all the members elected to the Fremont City Council, is hereby declared to be an emergency measure and this resolution shall be in full force and effect from and after its passage by the Council of the City of Fremont, approval by the Mayor, and publication and posting as required by law.

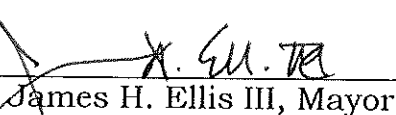
  
James G. Weaver  
President of Council

PASSED: 6-6-13

Effective date: 6-6-13

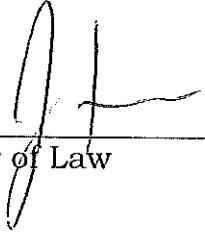
YEAS: 6 NAYS: 0

  
Elaine J. Huntley, City Council Clerk

  
James H. Ellis III, Mayor

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Approved as to form:

A handwritten signature in black ink, appearing to be 'JFM', written over a horizontal line.

James F. Melle, Director of Law  
City of Fremont, Ohio