

PROPOSED PICK-UP RESOLUTION
OAC 742-7-14(A): BARGAINING UNIT MEMBERS

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 _____ [Department(s)] participate in the Ohio Police and Fire Pension Fund ("OP&F");

WHEREAS, the _____ [Board/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 _____ [Department(s)] who are members of the OP&F and who are members of the bargaining unit;

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;

NOW, THEREFORE, BE IT RESOLVED, that effective as of [_____] the _____ 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 who are members of the OP&F and who are members of the bargaining unit. The bargaining unit is described in Exhibit A, which is made a part of this resolution. No contributions made 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 reduction, 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;

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

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 _____ 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 _____, 20_____, and effective _____.

(Secretary or Authorized Signature[s])

(Name[s])

(Title[s])

Notes:

- 1. 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.
- 2. 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.
- 3. The employer must specify the unit or units that are covered by this resolution, or the employer may submit separate resolutions for each unit. Reporting to OP&F must be done by unit and by employee within the unit.

EXHIBIT A: DESCRIPTION OF BARGAINING UNIT