

**MODEL PICK-UP RESOLUTION
EXISTING PICK-UP PLAN**

AMENDED AND/OR RESTATED 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] has previously adopted a pick-up of [all/ _____ %] of the percent (_____ %) 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, Ohio Police & Fire Pension Fund has adopted new procedures for reporting picked-up contributions in order to properly prepare 1099-R forms for its members²;

WHEREAS, the _____ [Board/Council] wishes to reaffirm, amend and/or restate its prior resolution in order to continue the pick-up under the new procedures;

NOW, THEREFORE, BE IT RESOLVED, that effective as of _____ [date], the _____ [Board/Council] has determined to continue to pick-up [all/ _____ %] of the percent (_____ %) 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].

BE IT FURTHER RESOLVED, that said picked up contributions paid [through a payroll reduction²/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;

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

² Employer should prepare W-2s in accordance with this resolution.

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.

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

Dated this day of , 20 .

(Secretary or Authorized Signature[s])

(Name[s])

(Title[s])