

**A RESOLUTION
ADVISING THE OHIO POLICE AND FIRE PENSION FUND OF THE
METHOD OF THE "PICK-UP" OF EMPLOYEE CONTRIBUTIONS FOR
EMPLOYEES OF THE CHAGRIN FALLS POLICE DEPARTMENT.**

WHEREAS, the eligible employees of the Village of Chagrin Falls Police Department participate in the Ohio Police & Fire Pension Fund; and

WHEREAS, the Village of Chagrin Falls Council has previously adopted a pick-up of eight and one-half percent (8.5%) of the ten percent (10%) mandatory contributions required to be paid under Section 742.31 of the Ohio Revised Code for participating employees of the Village of Chagrin Falls Police Department who are members of the Ohio Police & Fire Pension Fund; and

WHEREAS, the 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 Village of Chagrin Falls Council wishes to reaffirm, amend and/or restate its prior resolution in order to properly prepare 1099-R forms for its members and advise the Ohio Police and Fire Pension Fund of said reaffirmation.

**NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE VILLAGE
OF CHAGRIN FALLS, CUYAHOGA COUNTY, STATE OF OHIO:**

SECTION 1. That effective as of May 29, 2011, the Village of Chagrin Falls Council has determined 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 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 Village of Chagrin Falls Council 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 Village of Chagrin Falls Council to the Ohio Police & Fire Pension Fund.

SECTION 6. That the Clerk of Council shall forward a certified copy of this resolution to

the Ohio Police and Fire Pension Fund.

SECTION 7. That actions of this Council concerning and relating to the passage of this legislation were adopted in lawful meetings of this Council and that all deliberations of this Council and of any of its committees that resulted in such formal action were in compliance with all legal requirements, including Chapter 114 of the Codified Ordinances of the Village of Chagrin Falls.

SECTION 8. That in accordance with Section 113.01 of the Codified Ordinances of the Village of Chagrin Falls, public notice of this Resolution shall be given by posting a copy thereof for not less than fifteen (15) days in the Village Hall.

SECTION 9. That this Resolution shall take effect and be in full force from and after the earliest period allowed by law.

PASSED: May 23, 2011



Council President

Submitted to the Mayor for
his approval on this
24 day of May, 2011

Approved by the Mayor
May 24, 2011



Mayor

I hereby certify that Resolution 2011- 33 was duly enacted on the 23 day of
May, 2011, by the Council of the Village of Chagrin Falls and posted in accordance
with Section 113.01 of the Codified Ordinances of the Village of Chagrin Falls.



Clerk of Council