KEVIN D. MALECEK President of Council

DAVID A. REICHELT Vice President of Council

VICTORIA ANN SAVAGE, CMC Clerk of Council

City of Willoughby Hills

Council CHRISTOPHER L. BIRO NANCY E. FELLOWS DAVID M. FIEBIG FRANK A. GERMANO RAYMOND C. SOMICH

ORDINANCE NO. 2011-27

AN ORDINANCE DECLARING THAT THE CITY OF WILLOUGHBY HILLS HAS DETERMINED TO PICK-UP MANDATORY CONTRIBUTIONS BY THE FULL-TIME EMPLOYEES OF THE FIRE DEPARTMENT IN THE CLASSIFICATION OF FIRE FIGHTER, LIEUTENANT AND CAPTAIN WHO ARE MEMBERS OF THE OHIO POLICE & FIRE PENSION FUND; REPEALING CONFLICTING LEGISLATION AND DECLARING AN EMERGENCY.

WHEREAS, the Council of the City of Willoughby Hills, Lake County, Ohio met at a duly called and authorized meeting of the 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 Council members, and the following resolutions were made, seconded, and adopted by those present at the meeting; and

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

WHEREAS, the Council has previously adopted a pick-up of 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 the Fire Department 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;

WHEREAS, Chapter 157 – General Employment Provisions, as previously amended by <u>Ordinance No.</u> <u>2002-2</u>, adopted by Council on January 24, 2002 shall be amended in order to continue the pick-up under the new procedures.

NOW, THEREFORE BE IT ORDAINED BY THE COUNCIL OF THE CITY OF WILLOUGHBY HILLS, COUNTY OF LAKE, STATE OF OHIO THAT:

SECTION 1. Effective April 1, 2011, the Council has determined to pick-up all of the ten percent (10%) mandatory contributions by the full-time employees of the Fire Department, in the classification of Fire Fighter, Lieutenant and Captain, who are members of the Ohio Police & Fire Pension Fund; nine percent (9%) through payroll reduction and one percent (1%) paying the contributions on behalf of the employee.

<u>SECTION 2</u>. Said pick-up contributions paid through a payroll reduction and by paying the contributions on behalf of the employee, even though designated as employee contributions for state law purposes, are being paid by the City of Willoughby Hills in lieu of said contributions by the employee.

SECTION 3. 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.

SECTION 4. 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."

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SECTION 5. 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 Willoughby Hills to the Ohio Police and Fire Pension Fund.

SECTION 6. All ordinances or parts thereof in conflict with the provisions of this Ordinance are hereby repealed as of the effective date of this Ordinance.

SECTION 7. The actions of this Council concerning and relating to the passage of this legislation were conducted 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 107 of the Codified Ordinances of the City of Willoughby Hills.

SECTION 8. This Ordinance constitutes an emergency measure in that the same provides for the immediate preservation of the public peace, health, safety and welfare of the inhabitants of the City of Willoughby Hills insofar as it provides for the usual daily operation of the Police Department, and further provides for the City to be in compliance with the terms of the "Agreement between Willoughby Hills and the Willoughby Hills Fire Fighters IAFF Local #3149", 2011-2013; wherefore this Ordinance shall be in full force and effect from and after its adoption and approval by the Mayor.

PASSED: / JUL / , 2011

Submitted to the Mayor for his approval on this 4 day of 4, 2011

ATTEST Victoria Ann Savage, C Clerk of Council

Kevin D. Malecek

Kevin D. Malecek President of Council

Approved by the Mayor

(cpnck 14,2011

Robert M. Weger Mavor