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City of Willoughby Hills

Council
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ORDINANCE NO. 2011-45

AN ORDINANCE DECLARING THAT THE CITY OF WILLOUGHBY HILLS HAS DETERMINED TO PICK-UP MANDATORY CONTRIBUTIONS BY THE CHIEF OF THE WILLOUGHBY HILLS POLICE DEPARTMENT WHO IS A MEMBER 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 Chief of the Willoughby Hills Police Department participates in the Ohio Police and 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 the Chief of Police as a member of the Ohio Police and 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, the Council of the City of Willoughby Hills wishes to reaffirm, amend and restate its prior ordinance in order to continue the pick-up plan for the Chief of the Willoughby Hills Police Department 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 of the City of Willoughby Hills has determined to continue to pick-up all of the ten percent (10%) mandatory contributions by the Chief of the Willoughby Hills Police Department who is a member of the Ohio Police & Fire Pension Fund through a payroll reduction.

SECTION 2. 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 employee 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 employee, for employment tax purposes, as the contributions are made to the Ohio Police and Fire Pension Fund.

SECTION 5. The Chief of the Willoughby Hills Police Department 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 a municipal department, and further provides for the City to be in compliance with new Police and Firefighters Pension and Disability Fund (PFPDF) procedures for reporting picked-up contributions in order to properly prepare 1099-R forms for the Chief of the Willoughby Hills Police Department who is a participating member of the PFPDF; wherefore this Ordinance shall be in full force and effect from and after its adoption and approval by the Mayor.

PASSED: June 24, 2011

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

ATTEST:

Victoria Ann Savage
Victoria Ann Savage, CMC
Clerk of Council

Kevin D. Malecek
Kevin D. Malecek
President of Council

Approved by the Mayor
June 27, 2011

Robert M. Weger
Robert M. Weger
Mayor