



Legislation Details (With Text)

File #: 3011-2014 **Version:** 1
Type: Ordinance **Status:** Passed
File created: 12/4/2014 **In control:** Finance Committee
On agenda: 12/15/2014 **Final action:** 12/18/2014
Title: To comply with Ohio Administrative Rule 742-7-14, Recognition of Pick-up of Contributions, for uniformed Division of Police employees; and to declare an emergency.

Sponsors:

Indexes:

Code sections:

Attachments:

Date	Ver.	Action By	Action	Result
12/18/2014	1	CITY CLERK	Attest	
12/16/2014	1	MAYOR	Signed	
12/15/2014	1	COUNCIL PRESIDENT	Signed	
12/15/2014	1	Columbus City Council	Approved	Pass

This ordinance is necessary to comply with Ohio Administrative Rule 742-7-14, Recognition of Pick-Up of Contributions, (adopted by the Ohio Police and Fire Pension Fund Board of Trustees) to aid in the proper recognition of employer "pick-up" (or pre-tax) contributions.

To comply with Ohio Administrative Rule 742-7-14, Recognition of Pick-up of Contributions, for uniformed Division of Police employees; and to declare an emergency.

WHEREAS, eligible employees of the Department of Public Safety, Division of Police participate in the Ohio Police and Fire Pension Fund ("OP&F"); and

WHEREAS, the Columbus Council had previously adopted a pick-up of all mandatory contributions required under Section 742.31 of the Ohio Revised Code for participating employees of the Department of Public Safety, Division of Police, who are members of the OP&F; and

WHEREAS, OP&F has procedures for reporting picked up contributions in order to properly prepare 1099-R forms for its members; and

WHEREAS, the Columbus Council wishes to reaffirm and amend and restate its prior ordinance in order to continue the pick-up under the OP&F procedures; and

WHEREAS, an emergency exists in the usual daily operation of the City of Columbus in that it is immediately necessary to comply with Ohio Administrative Rule 742-7-14, Recognition of Pick-up of Contributions, (adopted by the Ohio Police and Fire Pension Fund Board of Trustees) to aid in the proper recognition of employer "pick-up" (or pre-tax) contributions and to avoid imposition of penalty and interest as outlined in Ohio Administrative Rule 742-7-14 thereby preserving the public health, peace, property, safety and welfare; now, therefore:

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF COLUMBUS:

SECTION 1. That effective upon passage of this ordinance, the Columbus City Council has determined to continue to pick-up on a Salary Reduction Basis a portion of the mandatory contributions by the employees who are members of the Ohio Police and Fire Pension Fund. That said remaining contributions shall be picked up on a Fringe Benefit Basis and, even though designated as employee contributions for state law purposes, are being paid by the City of Columbus, in lieu of said contributions by the employee.

	<u>Pick-Up %</u>		<u>Total</u>
	<u>Salary Reduction (1) "Designated"</u>	<u>Fringe Benefit (2) "Actual"</u>	
All Police Officers, if hired before 01/01/2013, except Chief and Deputy Chief;			
Current rate	8.00	3.50	11.50
Effective pay period begin 12/21/2014	8.50	3.00	11.50
Effective pay period begin 07/05/2015	9.25	3.00	12.25
Effective pay period begin 12/06/2015	10.00	2.25	12.25
Effective pay period begin 12/04/2016	10.75	1.50	12.25
All Police Officers, hired new on or after 01/01/2013, except Chief and Deputy Chief			
Effective pay period begin 07/05/2015	11.50	0.00	11.50
	12.25	0.00	12.25

- (1) Employee bears cost.
- (2) Employer bears cost.

SECTION 2. That said picked up contributions will not be included in the gross income of the employees for federal and state tax reporting purposes, that is, for federal or state income tax withholding taxes, until distributed from the Ohio Police and Fire Pension Fund.

SECTION 3. That said picked up contributions will be included in the gross income of the employees, for employment tax purposes where applicable, as the contributions are made to the Ohio Police and Fire Pension Fund.

SECTION 4. 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 City of Columbus to the Ohio Police and Fire Pension Fund.

SECTION 5. That for the reasons stated in the preamble hereto, which is hereby made a part hereof, this ordinance is hereby declared to be an emergency measure and shall take effect and be in force from and after its passage and approval by the Mayor or ten days after passage if the Mayor neither approves nor vetoes the same.