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Title: To comply with OPERS requirements regarding Recognition of Pick-up of Contributions, for employees covered by the Management Compensation Plan, and to declare an emergency.

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Date	Ver.	Action By	Action	Result
2/6/2014	1	CITY CLERK	Attest	
2/6/2014	1	MAYOR	Signed	
2/3/2014	1	COUNCIL PRESIDENT	Signed	
2/3/2014	1	Columbus City Council	Approved	Pass

This ordinance is necessary for the City of Columbus to comply with Ohio Public Employees Retirement System (OPERS) requirements regarding Recognition of Pick-Up of Employee Contributions, to aid in the proper recognition of employer "pick-up" (or pre-tax) contributions.

To comply with OPERS requirements regarding Recognition of Pick-up of Contributions, for employees covered by the Management Compensation Plan, and to declare an emergency.

WHEREAS, the employees covered by the Management Compensation Plan are contributing members of OPERS; and

WHEREAS, the City of Columbus has previously adopted a pick-up plan for employees covered by the Management Compensation Plan and who are contributing members of OPERS; and

WHEREAS, OPERS has requirements for reporting changes to pick-up contribution plans; and

WHEREAS, the City of Columbus wishes to change its prior ordinance in order to continue the pick-up under the OPERS requirements; and

WHEREAS, passage of this ordinance reaffirms Columbus City Council acceptance of the pick-up changes as identified in Section 4 of the Management Compensation Plan Ordinance 2713-2013,

WHEREAS, an emergency exists in the usual daily operation of the City of Columbus in that it is immediately necessary to comply with OPERS requirements regarding Recognition of Pick-up of Contributions, to aid in the proper recognition of employer "pick-up" (or pre-tax) contributions thereby preserving the public health, peace, property, safety and welfare; now, therefore:

BE IT ORDAINED BY THE OF THE CITY OF COLUMBUS:

SECTION 1. That effective March 16, 2014, 5.0% of the statutorily required employee contributions to OPERS shall be picked-up and paid as a fringe benefit by the City of Columbus for each person within the classes identified in Section 2 herein. That effective March 15, 2015, 4.0% of the statutorily required employee contributions to OPERS shall be picked-up and paid as a fringe benefit by the City of Columbus for each person within the classes identified in Section 2 herein. That effective March 13, 2016, 3.0% of the statutorily required employee contributions to OPERS shall be picked-up and paid as a fringe benefit by the City of Columbus for each person within the classes identified in Section 2 herein. That effective March 26, 2017, 2.0% of the statutorily required employee contributions to OPERS shall be picked-up and paid as a fringe benefit by the City of Columbus for each person within the classes identified in Section 2 herein. That effective March 25, 2018, 1.0% of the statutorily required employee contributions to OPERS shall be picked-up and paid as a fringe benefit by the City of Columbus for each person within the classes identified in Section 2 herein. That effective March 24, 2019, none of the statutorily required employee contributions to OPERS shall be picked-up and paid as a fringe benefit by the City of Columbus for each person within the classes identified in Section 2 herein.

This "pick-up" by the City of Columbus shall be designated as public employee contributions and shall be in lieu of contributions to OPERS by each person within the classes identified in Section 2 herein. No person subject to this "pick-up" shall have the option of choosing to receive the statutorily required contribution to OPERS directly instead of having it "picked-up" by the City of Columbus or of being excluded from the "pick-up". The City of Columbus, shall, in reporting and making remittances to OPERS, report that the public employees contribution for each person subject to this "pick-up" has been made as provided by the statute. Therefore, contributions, although designated as employee contributions, are employer-paid, and employees do not have the option to receive the contributions directly. All contributions are paid by the employer directly to the plan.

SECTION 2. The "pick-up" by the City of Columbus provided in Section 1 of this ordinance shall apply to all persons who are full-time active employees of the City of Columbus, covered by the Management Compensation Plan, and were hired before January 1, 2010 and who are contributing members of OPERS.

SECTION 3. That effective March 16, 2014, 5.0% of the statutorily required employee contributions to OPERS shall be picked-up and paid as a fringe benefit by the City of Columbus for each person within the classes identified in Section 4 herein. That effective March 15, 2015, 4.0% of the statutorily required employee contributions to OPERS shall be picked-up and paid as a fringe benefit by the City of Columbus for each person within the classes identified in Section 4 herein. That effective March 13, 2016, 3.0% of the statutorily required employee contributions to OPERS shall be picked-up and paid as a fringe benefit by the City of Columbus for each person within the classes identified in Section 4 herein. That effective March 26, 2017, 2.0% of the statutorily required employee contributions to OPERS shall be picked-up and paid as a fringe benefit by the City of Columbus for each person within the classes identified in Section 4 herein. That effective March 25, 2018, 1.0% of the statutorily required employee contributions to OPERS shall be picked-up and paid as a fringe benefit by the City of Columbus for each person within the classes identified in Section 4 herein. That effective March 24, 2019, none of the statutorily required employee contributions to OPERS shall be picked-up and paid as a fringe benefit by the City of Columbus for each person within the classes identified in Section 4 herein.

This "pick-up" by the City of Columbus shall be designated as public employee contributions and shall be in lieu of contributions to OPERS by each person within the classes identified in Section 4 herein. No person subject to this "pick-up" shall have the option of choosing to receive the statutorily required contribution to OPERS directly instead of having it "picked-up" by the City of Columbus or of being

excluded from the "pick-up". The City of Columbus, shall, in reporting and making remittances to OPERS, report that the public employees contribution for each person subject to this "pick-up" has been made as provided by the statute. Therefore, contributions, although designated as employee contributions, are employer-paid, and employees do not have the option to receive the contributions directly. All contributions are paid by the employer directly to the plan.

SECTION 4. The "pick-up" by the City of Columbus provided in Section 3 of this ordinance shall apply to all persons who are part-time active employees of the City of Columbus, covered by the Management Compensation Plan and who are contributing members of OPERS.

SECTION 5. Under the fringe-benefit method of employer pick-up, salary is not modified; however, the employer will pay the employees' statutorily required contribution to OPERS. For all City of Columbus employees identified in Sections 2 and 4 herein, all remaining balances of statutorily required employee contributions, will be administered under the salary reduction method. Additionally, for all full-time employees of the City of Columbus covered by the Management Compensation Plan who are hired on or after January 1, 2010, all statutorily required employee contributions will be administered under the salary reduction method.

SECTION 6. The City of Columbus Auditor is hereby authorized and directed to implement the provisions of this ordinance to change a portion of the "pick-up" of the statutorily required contributions to OPERS for those persons reflected in Sections 2 and 4 herein so as to enable them to have a portion of their employee contributions paid by the employer.

SECTION 7. Passage of this ordinance reaffirms Columbus City Council acceptance of the pick-up changes as identified in Section 4(D) of the Management Compensation Plan Ordinance 2713-2013.

SECTION 8. 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 (10) days after its passage if the Mayor neither approves or vetoes the same.