



City of Columbus

Office of City Clerk
90 West Broad Street
Columbus OH 43215-9015
columbuscitycouncil.org

Legislation Text

File #: 1022-2008, **Version:** 1

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 Fire employees; and to declare an emergency.

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

WHEREAS, the Columbus Council has previously adopted a pick-up of the ten percent (10%) mandatory contributions required under Section 742.31 of the Ohio Revised Code for participating employees of the Department of Public Safety, Division of Fire, 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 ten percent (10%) 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>	
Fire Fighters (all except Chief & Executive Officer) Effective 06/01/2008	3.0	7.0	10.0
Fire Chief and Executive Officer Current	0.0	10.0	10.0

(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.