



## Legislation Text

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**File #: 2767-2014, Version: 1**

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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 Communication Workers of America (CWA) Local 4502, and to declare an emergency.

**WHEREAS**, the employees covered by the Communication Workers of America (CWA) Local 4502 are contributing members of OPERS; and

**WHEREAS**, the City of Columbus has previously adopted a pick-up plan for employees covered by the Communication Workers of America (CWA) Local 4502 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 Article 17.2 of the Communication Workers of America (CWA) Local 4502 contract,

**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 December 21, 2014, 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 August 16, 2015, 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 August 14, 2016, 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.

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 Communication Workers of America (CWA) Local 4502 contract, and were hired before July 24, 2011 and who are contributing members of OPERS.

**SECTION 3.** 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 Section 2 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 Communication Workers of America (CWA) Local 4502 contract who are hired on or after July 24, 2011, all statutorily required employee contributions will be administered under the salary reduction method.

**SECTION 4.** That effective December 21, 2014, 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 5 herein. That effective August 16, 2015, 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 5 herein. That effective August 14, 2016, 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 5 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 5 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 5.** The "pick-up" by the City of Columbus provided in Section 4 of this ordinance shall apply to all persons who are part-time active employees of the City of Columbus, covered by the Communication Workers of America (CWA) Local 4502 contract and who are contributing members of OPERS.

**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 5 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 17.2 of the Communication Workers of America (CWA) Local 4502 contract.

**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.