

CITY OF STRONGSVILLE, OHIO

RESOLUTION NO. 2016 – 052

By: Mayor Perciak and Mr. Dooner

A RESOLUTION CONFIRMING THE CITY'S PRACTICE TO PICK-UP THE EMPLOYEE CONTRIBUTIONS FOR THE VOLUNTARY PURCHASE OF MILITARY SERVICE CREDIT FOR STRONGSVILLE FIRE DEPARTMENT EMPLOYEES WHO ARE MEMBERS OF THE OHIO POLICE & FIRE PENSION FUND, THROUGH A SALARY REDUCTION PICK-UP PLAN, AND DECLARING AN EMERGENCY.

WHEREAS, the Council of the City of Strongsville, Cuyahoga County, Ohio met at a duly called and authorized meeting of the Council on March 7, 2016, such meeting being duly called pursuant to notice stating the time, place and purpose of the meeting received by all Council members; and the following Resolution was made, seconded, and adopted by those members present at the meeting; and

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

WHEREAS, the City of Strongsville desires to offer a pick-up for the voluntary purchase of military service credit, as provided in Section 742.56 of the Ohio Revised Code and Section 742-5-08 of the Ohio Administrative Code, for participating employees of the Strongsville Fire Department who are members of the OP&F; and

WHEREAS, OP&F has adopted procedures for reporting picked up contributions in order to properly prepare 1099-R forms for its members pursuant to Section 742.32 of the Ohio Revised Code and Section 742-7-14 of the Ohio Administrative Code; and

WHEREAS, employers may pay all or a part of the voluntary contributions for the purchase of military service credit for employees participating in the OP&F.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF STRONGSVILLE, COUNTY OF CUYAHOGA AND STATE OF OHIO:

Section 1. That effective as of March 7, 2016, the City of Strongsville desires to offer to pick-up all or part of the voluntary contributions through a payroll deduction for the purchase of military service credit by the Fire Department employees who are members of the Ohio Police & Fire Pension Fund. No contributions made prior to Council's action shall be picked up.

Section 2. That said picked-up contributions paid through a payroll reduction, even though designated as employee contributions for state law purposes, are being paid by the City in lieu of said contributions by the employee.

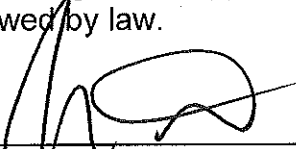
Section 3. That the pick-up treatment does not apply to contributions made prior to the later of the date this Resolution is signed or effective.

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 Strongsville to the OP&F.

Section 5. That said employees must execute the attached Irrevocable Payroll Deduction Authorization form in order to have this pick-up treatment apply and that the Strongsville Finance Department must certify the authorization under Section 742-5-08 of the Ohio Administrative Code.

Section 6. That it is found and determined that all formal actions of this Council concerning and relating to the adoption of this Resolution were adopted in an open meeting of this Council; and that all deliberations of this Council, and any of its committees, that resulted in such formal actions were in meetings open to the public, in compliance with all legal requirements.

Section 7. That this Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, property, health, safety and welfare of the City, and for the further reason that it is necessary to immediately confirm that the City will implement the payroll deduction for the pick-up of the voluntary purchase of military service credit for Fire Department employees, and to conserve public funds. Therefore, provided this Ordinance receives the affirmative vote of two-thirds of all members elected to Council, it shall take effect and be in force immediately upon its passage and approval by the Mayor; otherwise from and after the earliest period allowed by law.



 President of Council


Approved: 

 Mayor

Date Passed: March 7, 2016

Date Approved: March 8, 2016

	<u>Yea</u>	<u>Nay</u>
Carbone	<input checked="" type="checkbox"/>	_____
Daymut	<input checked="" type="checkbox"/>	_____
DeMio	<input checked="" type="checkbox"/>	_____
Dooner	<input checked="" type="checkbox"/>	_____
Schonhut	<input checked="" type="checkbox"/>	_____
Short	<input checked="" type="checkbox"/>	_____
Southworth	<input checked="" type="checkbox"/>	_____

Attest: 

 Clerk of Council

RES
 ORD. No. 2016-052 Amended: _____
 1st Rdg. 03-07-16 Ref: _____
 2nd Rdg. Suspended Ref: _____
 3rd Rdg. Suspended Ref: _____

Pub Hrg. _____ Ref: _____
 Adopted: 03-07-16 Defeated: _____



Ohio Police & Fire Pension Fund
 140 East Town Street
 Columbus, OH 43215
 Phone: 888-864-8363
 Fax: (614) 628-1777
 www.op-f.org

PAYROLL DEDUCTION AUTHORIZATION
 For Service Credit Purchase

This authorization is required to enable your employer to withhold funds from your wages to purchase eligible service credit and submit those funds to the Ohio Police & Fire Pension Fund (OP&F) for payment. A completed and notarized copy of this authorization form must be submitted to your employer and the original must be received by OP&F on or before the date listed below in Section A or the authorization will be considered invalid and your cost must be recalculated causing your payment to increase. The payroll deduction payment must be deducted by your employer from your first payroll in the month shown below or the payroll deduction plan will be invalid and your cost must be recalculated causing your payment to increase. If the deduction was not made from your wages accordingly, please address this issue with your employer. Deductions must be timely submitted in accordance with this authorization form.

If you are purchasing military service credit, Ohio Revised Code Section 742.52 states in part, "a member is ineligible to purchase service credit under this section for any year of military that was used in the calculation of any retirement benefit currently be paid to the member or payable in the future under any other retirement program, except for Social Security or retired pay for non-regular service under Chapter 1223 of Section 1662 of Title XVI of the "National Defense Authorization Act for the Fiscal Year 1995," 108 Stat. 2998 (1994), 10 U.S.C.A 12731 to 12739.

Also, Ohio Administrative Code Rule 742-5-08 (H) and (I) state that no member may participate in more than one payroll deduction plan to purchase service credit provided for in section 742.56 of the Ohio Revised Code, even though the payroll deduction plan may include various types of service credit. Payroll deduction plans may not last longer than 60 months or, if less, the period of service to be purchased.

SECTION A: Member Information

Name: _____ Social Security Number: **xxx-xx-**_____
 Employer: _____
 Type of service to be purchased: ___ Civilian, **X** **Military**, ___ Restoration of OP&F service
 Purchasing dates: **From:** _____ **To:** _____
 Totaling: _____

This form must be completed, notarized and returned to OP&F and a copy given your employer on or before:

You have two options in which to purchase your service credit via payroll deductions, taxed or tax deferred. If you choose the tax-deferred payroll deduction option, you cannot cancel or stop the payments until your purchase is complete, unless your employment is terminated. Under the tax-deferred option, your employer must have a "pick-up" resolution on file with the OP&F prior to the submission of the first payment. If you choose the taxed option and wish to change your deductions to tax-deferred or cancel the payroll deduction plan and make full payment, you must contact OP&F prior to terminating the payments. Please designate the type of payment your employer will submit to OP&F regarding the taxability of your deductions (*option must be selected referencing the taxability of the deduction*):

- Tax Deduction Option**
- Tax Deferred Option**

SECTION B: Member Signature and Acknowledgement

I authorize my employer to deduct payments beginning the first earning period in _____ and ending in _____ in the amount of \$ _____ per pay and continuing the next __ earning periods totaling \$ _____. I understand that I cannot stop these deductions if I have selected the tax-deferred option and I must contact OP&F to terminate a payment under the taxed option. I also understand that if I am purchasing military service credit that I cannot use the same time frame in the calculation of another benefit, except as provided in Ohio Revised Code Section 742.52 (E).

Member's Signature:	Date of signature:
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SECTION C: Notary public requirement

The notary public in good standing must sign in the space provided in this section and affix their seal.

State of _____, County of _____, ss:
The foregoing *Payroll Deduction Authorization for Service Credit Purchase* form was acknowledged before me by the person named in the foregoing Section A, this _____ day of _____, 20_____.

Affix Seal here	Notary's Signature:
	Print name:
	My commission expires:

SECTION D: Employer signature and acknowledgement

As a representative of the employer named above in Section A of this *Payroll Deduction Authorization for Service Credit Purchase* form, I hereby certify the information provided is accurate and complete.

Employer Representative's name:	Title
Signature:	Date of signature: