

RESOLUTION AUTHORIZING PICK UP OF EMPLOYEE'S OPERS CONTRIBUTION

Resolution No. 37-07

RESOLUTION THAT COLERAIN TOWNSHIP WILL PICK UP  
THE EMPLOYEE'S STATUTORILY REQUIRED CONTRIBUTION TO  
THE PUBLIC EMPLOYEES RETIREMENT SYSTEM OF OHIO  
FOR FRANK A. BIRKENHAUER  
PURSUANT TO I.R.C. SECTION 414 (h)(2).

WHEREAS, pursuant to federal and Ohio laws, Colerain Township may offset future salary increases and "pick up" (assume and pay) the statutorily required contributions by such elected officials and covered employees to the Public Employees Retirement System of Ohio (OPERS) and such individuals would not be required to pay federal and state income taxes on such contributions.

NOW, THEREFORE, be it RESOLVED by the BOARD OF TRUSTEES OF COLERAIN TOWNSHIP, HAMILTON COUNTY, OHIO, that:

SECTION 1: Effective July 15, 2007 the full amount of Frank A. Birkenhauer's statutorily required contributions to the Public Employees Retirement System of Ohio shall be picked up and paid as a fringe benefit by the Township. This "pick up" by Colerain Township is, and shall be designated as, public employee contributions and shall be in lieu of contributions to OPERS by Frank A. Birkenhauer. 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 Colerain Township or of being excluded from the "pick up". Colerain Township shall, in reporting and making remittances to OPERS, report that the said public employee's contribution 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: Under the Fringe Benefit Method of Employer pick-up, salary is not modified, however, the employer will pay the said employee's statutorily required contribution to OPERS.

SECTION 3: The Fiscal Officer is hereby authorized and directed to implement the provisions of this Resolution to institute the "pick up" of the statutorily required contributions to OPERS for Frank A. Birkenhauer, so as to enable him to have his employee contributions paid by Colerain Township.

Adopted this 10<sup>th</sup> day of July, 2007 in regular session.

BOARD OF TRUSTEES,  
COLERAIN TOWNSHIP,  
HAMILTON COUNTY, OHIO

By: Bernard A. Fiedeldey, Jr.  
Bernard A. Fiedeldey, Jr., Trustee

By: Jeffrey F. Ritter  
Jeffrey F. Ritter, Trustee

By: Keith N. Corman  
Keith N. Corman, Trustee and  
Chairman

Attest:

Heather E. Harlow, Fiscal Officer

Approved as to form:

James E. Reuter  
James E. Reuter, Attorney-at-law  
3025 W. Galbraith Road  
Cincinnati, Ohio 45239-4222  
(513) 521 - 8400  
Attorney for Board of Trustees