

The Board of Trustees of Colerain Township, County of Hamilton, State of Ohio, met in regular session at 5:30 p.m., on the 11th day of June, 2013, at the Colerain Township Administration Building, 4200 Springdale Road, Cincinnati, Ohio 45251, with the following members present:

Dennis P. Deters, Jeffrey F. Ritter, and Melinda Rinehart

Mr./Ms. Rinehart introduced the following resolution and moved its adoption:

RESOLUTION NO. 64-13

**EXISTING PICK-UP PLAN RESTATED RESOLUTION OF THE COLERAIN TOWNSHIP BOARD OF TRUSTEES**

**WHEREAS**, the eligible employees of the Colerain Township Fire Department participate in the Ohio Police & Fire Pension Fund;

WHEREAS, the Board desires to pick up all of the mandatory contributions required to be paid under Section 742.31 of the Ohio Revised Code for participating employees of the Fire Department who are members of the Ohio Police & Fire Pension Fund;

WHEREAS, Ohio Police & Fire Pension Fund has adopted new procedures for reporting picked-up contributions in order to properly prepare 1099-R forms for its members;

WHEREAS, the Board wishes to reaffirm, amend and/or restate its prior resolution in order to continue the pick-up under the new procedures;

NOW, THEREFORE, BE IT RESOLVED, that the Colerain Township Board of Trustees has determined to continue to pick-up all of the mandatory contributions by the employees who are members of the Ohio Police & Fire Pension Fund through a payroll reduction as follows:

July 7, 2013 10.75%

July 6, 2014 11.50%

July 5, 2015 12.25%

BE IT FURTHER RESOLVED, 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 Colerain Township Board of Trustees in lieu of said contributions by the employee;

BE IT FURTHER RESOLVED, that said picked up contributions will not be included in the gross income of the employees for tax reporting purposes, that is, for federal or state income tax withholding taxes, until distributed from the Ohio Police and Fire Pension Fund;

BE IT FURTHER RESOLVED, that said picked up contributions will be included in the gross income of the employees, for employment tax purposes, as the contributions are made to the Ohio Police and Fire Pension Fund; and

BE IT FURTHER RESOLVED, 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 Colerain Township Trustees to the Ohio Police and Fire Pension Fund.

Mr./Ms. Ritter seconded the Resolution, and the roll being called upon the question of its adoption, the vote resulted as follows:

Vote Record: Mr. Deters aye, Mr. Ritter aye, Ms. Rinehart aye

Adopted this 11<sup>th</sup> day of June, 2013.

BOARD OF TRUSTEES:

  
\_\_\_\_\_  
Dennis P. Deters, Trustee

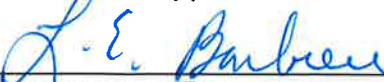
  
\_\_\_\_\_  
Jeffrey F. Ritter, Trustee

  
\_\_\_\_\_  
Melinda Rinehart, Trustee

Attest:


  
\_\_\_\_\_  
Heather E. Harlow,  
Fiscal Officer

Resolution approved as to form:

  
\_\_\_\_\_  
Lawrence E. Barbieri (0027106)  
5300 Socialville Foster Rd., Suite 200  
Mason, OH 45040  
(513) 583-4200  
Colerain Township Law Director

**AUTHENTICATION**

This is to certify that this Resolution was duly passed and filed with the Colerain Fiscal Officer, this 11<sup>th</sup> day of June, 2013.

  
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Heather E. Harlow,  
Colerain Township Fiscal Officer