

TITLE

A RESOLUTION REPEALING RESOLUTION NO. 4681/2021 PASSED BY THIS COUNCIL OF THE CITY OF WARREN, OHIO ON JULY 14, 2021 IN ITS ENTIRETY AND HEREBY REPLACING RESOLUTION NO. 4681/2021 IN ITS ENTIRETY FOR THE PURPOSE OF ESTABLISHING THAT THE CITY OF WARREN, OHIO WILL PICK UP THE STATUTORILY REQUIRED CONTRIBUTION TO THE OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM FOR THE EMPLOYEES OF THE CITY OF WARREN, OHIO PURSUANT TO THE INTERNAL REVENUE CODE SECTION 414(H)(2), SAVE FOR THE EMPLOYEES OF AFSCME LOCAL 2501, THE TOTAL CONTRIBUTION FOR WHICH HAS BEEN COLLECTIVELY BARGAINED AND DECLARING AN EMERGENCY.

RESOLUTION NO. 4683/2021

Whereas, pursuant to federal and Ohio laws, the City of Warren may offset future salary increases and “pick up” (assume and pay) the contributions statutorily required by such elected officials and covered employees to the Ohio Public Employees Retirement System (OPERS) and such individuals will not be required to pay federal and state income taxes on such contributions; and

Whereas, prior hereto, this Council enacted Resolution No. 4681/2021, but a modification is necessary to comply with the requirements of Section 414(H)(2) of the Internal Revenue Code; and this Council deems it to be in the best interests of the City of Warren to update Section 414(H)(2) of the Internal Revenue Code Section; and

Whereas, that Resolution No. 4681/2021 passed by this Council of the City of Warren, Ohio on July 14, 2021 is hereby repealed in its entirety.

Whereas, that Resolution No. 4681/2021 is hereby replaced in its entirety.

NOW, THEREFORE, BE IT RESOVED by the Council of the City of Warren, Ohio, Resolution No. 4681/2021 is replaced as follows:

Section 1: Effective upon the date of emergency passage, and/or passage following three readings of Council in the normal course, the full amount of the statutorily required employee contributions to OPERS shall be picked up and paid as a fringe benefit by the City of Warren, Ohio for each person within any of the classes established in Section 2 herein. The pick-up shall be an offset against future salary increases. This “pick up” by the City of Warren, Ohio shall be designated as public employee contributions and shall be in lieu of contributions to OPERS by each person within any of the classes established 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 Warren, Ohio or of being excluded from the “pick up”. The City of Warren, Ohio, shall, in reporting and making remittance 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 contribution, 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 Warren, Ohio provided by this Resolution shall apply to all persons that are employees of the City of Warren, Ohio who are or become contributing members of OPERS, save for the employees of AFSCME Local 2501, the contribution for which has been collectively bargained.

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.

Section 4: The Auditor 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 those persons reflected in Section 2 herein so as to enable them to have their employee

contributions paid by their employer. WHEREFORE, this Resolution shall take effect and be in force from and after the earliest period allowed by law.

Passed in Council this 8TH day of September 2021.

SIGNED: James Cashman ATTEST: Brenda Smith  
PRESIDENT OF COUNCIL CLERK

FILED WITH THE MAYOR: 9-8-2021

DATE APPROVED: 9-8-2021

William D. Fisher  
MAYOR, CITY OF WARREN, OHIO