



DELHI TOWNSHIP
THE FLORAL PARADISE OF OHIO

Michael D. Davis, Trustee
Cheryl A. Sieve, Trustee
Rose K. Stertz, Trustee

James J. Luebbe, Fiscal Officer

Skylor R. Miller, Administrator

First Reading: February 22, 2023
Second Reading: Dispensed

RESOLUTION 2023-019

RESOLUTION AUTHORIZING DELHI TOWNSHIP TO "PICK UP" THE STATUTORILY REQUIRED CONTRIBUTION TO THE OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM FOR CERTAIN EMPLOYEES OF DELHI TOWNSHIP PURSUANT TO INTERNAL REVENUE CODE SECTION 414(H)(2) AND DISPENSING WITH THE SECOND READING

WHEREAS, pursuant to federal and Ohio laws, Delhi Township 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, at its meeting on February 8, 2023 the Board passed Resolution 2023-017 authorizing Delhi Township to "Pick Up" the statutorily required contribution to the OPERS pursuant to recommendation from the Ohio Public Employees Retirement System; and

WHEREAS, the Board of Trustees desires to replace Resolution 2023-017 based on a new, different recommendation from the Ohio Public Employees Retirement System;

BE IT RESOLVED by the Board of Trustees of Delhi Township, Hamilton County, Ohio, pursuant to Internal Revenue Code 414(H)(2), as follows:

SECTION 1-A:

Effective February 22, 2023 the full amount of the statutorily required employee contributions to OPERS shall be picked up and paid as a fringe benefit Delhi Township for each person within any of the classes established in Section 1-B herein. The pick-up shall be an offset against future salary increases. This "pick up" by Delhi Township 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 1-B 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 Delhi Township or of being excluded from the "pick up".

Delhi Township 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 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.

This resolution replaces Resolution 2023-017 in its entirety.

SECTION 1-B:

The "pick up" by Delhi Township provided by this resolution shall apply only to the employees in the classifications of Township Administrator of Delhi Township who are contributing members of OPERS.

SECTION 1-C:

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 1-D:

The Fiscal Officer or designee 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 1-B herein so as to enable them to have their employee contributions paid by their employer.

SECTION 2:

The Board of Trustees upon majority vote do hereby dispense with the requirement that this resolution be read on two separate days, and hereby authorize the adoption of this resolution upon its first reading.

SECTION 3:

This is an emergency resolution necessary for the immediate preservation of the public peace, health, safety, or welfare of the Township; the reason for the emergency being the immediate need to enact, to make the pick up, and to implement the change in reporting.

SECTION 4:

This resolution shall take effect at the earliest time provided by Ohio law.

SECTION 5:

It is hereby determined that all formal actions of the Board of Trustees relating to their adoption of this Resolution were taken in an open meeting of the Board of Trustees and that all deliberations of such Board of Trustees were in meetings open to the public, in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.


INTRODUCTION AND VOTE RECORD: Trustee Stertz introduced the foregoing Resolution and moved its adoption. Trustee Sieve seconded the Motion. The roll being called upon the question of adoption of the Resolution by the Township Fiscal Officer, the vote resulted as follows:

Mr. Davis YES Ms. Stertz YES Ms. Sieve YES

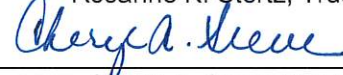
Adopted at the meeting of the Board of Trustees this 22nd day of February 2023.



Michael D. Davis, Chair



Rosanne K. Stertz, Trustee



Cheryl A. Sieve, Trustee

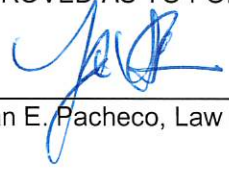
AUTHENTICATION

This is to certify that this resolution was duly adopted by the Board of Trustees, and filed with the Delhi Township Fiscal Officer, this 22nd day of February 2023.



James J. Luebke, Fiscal Officer

APPROVED AS TO FORM:



Bryan E. Pacheco, Law Director