1st Reading: 9-3-13
2nd Reading: 9-3-13
3rd Reading: 9-3-13

RECORD OF ORDINANCES

EMERGENCY CLAUSE ADOPTED 9/4/13

Dayton Legal Blank, Inc. Form No. 30043

Ordinance No. 8266 Passed September 3 20 13

# ORDINANCE CREATING AND ADOPTING SECTION 33.38 OF THE CODIFIED ORDINANCES OF THE CITY OF BOWLING GREEN, OHIO RELATING TO THE AUTHORIZATION FOR THE CITY OF BOWLING GREEN TO PICK UP THE STATUTORILY REQUIRED CONTRIBUTION TO THE OHIO POLICE & FIRE PENSION FUND FOR POLICE AND FIRE DIVISION EMPLOYEES OF THE CITY PURSUANT TO O.R.C. SECTION 742.31, AND DECLARING AN EMERGENCY

**WHEREAS,** the eligible employees of the City of Bowling Green Fire Division & Police Division participate in the Ohio Police & Fire Pension Fund;

**WHEREAS,** the City of Bowling Green 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 & Police Divisions 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;

**NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF BOWLING GREEN, COUNTY OF WOOD, AND STATE OF OHIO:**

SECTION 1: That the City Of Bowling Green 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 08, 2013 10.75%**
**July 07, 2014 11.50%**
**July 06, 2015 12.25%**

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 of Bowling Green in lieu of said contributions by the employee;

SECTION 3: 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;

SECTION 4: 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

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SECTION 5: 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 Bowling Green to the Ohio Police and Fire Pension Fund.

SECTION 6: This ordinance shall take effect as an emergency measure. The reason for the emergency is to allow for the continued pick up of required contributions in accordance with new procedures required by the Ohio Police and Fire Pension Fund, thereby protecting the public peace, safety and well-being of our citizens.

Passed: September 3, 2013
Date

President of Council

Attest: Kay D Scherrick
Clerk of Council

Approved: September 4, 2014
Date

Richard A. Edwards
Mayor

MICHAEL J. MARSH
CITY ATTORNEY
kds

**CERTIFICATION**
This is to certify that the foregoing is a true copy of Ord No. 8266 passed by the Council of the City of Bowling Green, Ohio.
Sept. 3, 2013
Kay D Scherrick
Clerk of City Council