

**RESOLUTION NO. 116-2022 (AMENDED)**

Introduced by Mark Claus

**AN AMENDED RESOLUTION THAT THE CITY OF HURON WILL PICK UP TEN PERCENT (10%) OF THE STATUTORILY REQUIRED CONTRIBUTION TO THE OHIO PUBLIC EMPLOYEES' RETIREMENT SYSTEM AS A FRINGE BENEFIT FOR THE CITY MANAGER OF THE CITY OF HURON PURSUANT TO INTERNAL REVENUE CODE SECTION 414(h)(2).**

**WHEREAS**, pursuant to federal and Ohio laws, the City of Huron 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

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY OF HURON, OHIO, THAT:**

**SECTION 1.** Effective January 1, 2023, ten percent (10%) of the statutorily required employee contributions to OPERS shall be "picked up" and paid as a fringe benefit by the City of Huron 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 Huron 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 Huron or of being excluded from the "pick up". The City of Huron shall, in reporting and making remittance to OPERS, report that the public employee's 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.

**SECTION 2.** The "pick up" by the City of Huron provided by this Resolution shall apply to the City of Huron's City Manager.

**SECTION 3.** Under the fringe benefit method of employer pick up, salary is not modified; however, the employer will pay ten percent (10%) of the employee's statutorily required contribution to OPERS. The remaining contributions will be handled in the salary reduction manner.

**SECTION 4.** The treasurer and/or the clerk are hereby authorized and directed to implement the provisions of this resolution to institute the “pick up” of ten percent (10%) the statutorily required contributions to OPERS for those persons reflected in Section 2 herein so as to enable them to have ten percent (10%) of their employee contributions paid by their employer as a fringe benefit.

**SECTION 5.** That this Council hereby finds and determines that all formal actions relative to the adoption of this Resolution were taken in an open meeting of this Council and that all deliberations of this Council and of its Committees, if any, which resulted in formal action, were taken in meetings open to the public in full compliance with applicable legal requirements, including O.R.C. §121.22.

**SECTION 6.** That this Resolution shall go into effect, and be in full force and effect, immediately upon its passage.

ATTEST: Jerri Welkener  
Clerk of Council

Monty Tapp  
Monty Tapp, Mayor

ADOPTED: 24 JAN 2023

