

**THE SUMMIT AND MEDINA WORKFORCE AREA COUNCIL OF GOVERNMENTS  
FOR OHIO LOCAL WORKFORCE AREA 2  
RESOLUTION 2017-13**

**A Resolution to assume and pay the statutorily required contribution to the Ohio Public Employees Retirement System by Summit and Medina Workforce Area Council of Governments employees, pursuant to Section 414(h)(2) of the Internal Revenue Code, for the County of Summit Fiscal Office.**

**WHEREAS**, pursuant to federal and Ohio laws, the federal and state income taxes on a portion of the wages or salaries of employees of the Summit and Medina Workforce Area Council of Governments (“SAMWA COG”) will be deferred if the County of Summit Fiscal Office “picks up” (assumes and pays) the contributions statutorily required to be made by such covered employees to the Ohio Public Employees Retirement System (“OPERS”); and

**WHEREAS**, the County of Summit Fiscal Office will not incur any additional costs in the picking up of such contributors;

**NOW, THEREFORE, BE IT RESOLVED** by the SAMWA COG, that:

**SECTION 1**

Effective to March 20, 2017, the full amount of the statutorily required employee contributions to the OPERS shall be withheld from the gross pay of each person employed by the SAMWA COG and shall be “picked up” (assumed and paid to OPERS) by the County of Summit Fiscal Office. This “pick up” by the County of Summit Fiscal Office shall be designated as public employee contributions to OPERS by each person employed by the SAMWA COG. 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 County of Summit Fiscal Office or of being excluded from the “pick up.” The SAMWA COG 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.

**SECTION 2**

The “pick up” by the County of Summit Fiscal Office provided by this Resolution shall apply to all persons that are employees of the SAMWA COG who are or become contributing members of OPERS.

**SECTION 3**

The County of Summit Fiscal Office’s method of payment of salary to employees who are participants in OPERS is hereby modified as described in the following Sections, in order to provide for salary reduction “pick up” of employee contributions to OPERS.

#### SECTION 4

The total salary for each employee shall be the salary otherwise payable under the SAMWA COG and County of Summit Fiscal Office's policies. Such total salary of each employee shall be payable in two parts: (a) deferred salary and (b) cash salary. An employee's deferred salary shall be equal to that percentage of that employee's total salary which is required from time to time by OPERS to be paid as an employee contribution by that employee as a "pick up" and in lieu of the OPERS employee contribution otherwise payable by that employee. An employee's cash salary shall be equal to that employee's total salary less the amount of the "pick up" and for that employee, and shall be payable, subject to applicable payroll deductions, to that employee. The County of Summit Fiscal Office shall compute and remit its employer contributions to OPERS based upon an employee's total salary. The total combined expenditures for such employees' total salaries payable under applicable policies and the "pick-up" provisions of this Resolution shall not be greater than the amounts it would have paid for those items had this provision not been in effect.

#### SECTION 5

The County of Summit Fiscal Office 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 obtain the result in federal and state tax deferments.

#### SECTION 6

The SAMWA COG Board authorizes the "pick up" of the contributions of SAMWA COG employees statutorily required to be made by such elected officials and covered employees to the OPERS and directs the County of Summit Fiscal Office to direct and implement the provisions of this Resolution.

#### SECTION 7

This Directive shall take effect immediately upon its adoption.


Ayes: 2

Nays: 0

Abstain: 0

Absent: 0

ADOPTED, this 11<sup>th</sup> day of May, 2017



Summit County Executive



Medina County Commissioner