

BOARD OF TRUSTEES
MARK C. SCHULTE
KENDAL A. TRACY
MARY MAKLEY WOLFF

FISCAL OFFICER
ERIC C. FERRY

Interim ADMINISTRATOR
STEPHEN M. KELLY



MIAMI TOWNSHIP

6101 MEIJER DRIVE • MIAMI TOWNSHIP, OH 45150-2189

ADMINISTRATION
248-3725
248-3730 (FAX)
COMMUNITY DEVELOPMENT
248-3731
SERVICE DEPARTMENT
248-3728
POLICE DEPARTMENT
248-3721
FIRE/EMS
248-3700
PARKS / RECREATION
248-3727

RESOLUTION 2024-010

The Board of Trustees of Miami Township, Clermont County, Ohio met in regular session at the Miami Township Civic Center on March 12, 2024, with the following members present: Mark Schulte, Ken Tracy and Mary Makley Wolff.

A motion was made to adopt the following Resolution:

RESOLUTION THAT MIAMI TOWNSHIP WILL PICK UP THE STATUTORILY REQUIRED EMPLOYEE CONTRIBUTION TO THE OHIO POLICE AND FIRE PENSION FUND FOR TOWNSHIP ADMINISTRATOR/PUBLIC SAFETY DIRECTOR STEPHEN M. KELLY PURSUANT TO OHIO REVISED CODE SECTION 742.32 AND SECTION 414(h)(2) OF THE INTERNAL REVENUE CODE, DISPENSING WITH A SECOND READING AND DECLARING AN EMERGENCY.

WHEREAS, pursuant to Ohio law and federal law, the Board of Trustees of Miami Township, Clermont County, Ohio (the "Board") may offset future salary increases and "pick up" (assume and pay) the contributions statutorily required to be made by such elected officials and covered employees to the Ohio police and fire pension fund ("OP&F") and such individuals will not be required to pay federal and state income taxes on such contributions; and

WHEREAS, Consistent with his Employment Agreement, the Board desires to offset the future salary increases and assume the required contributions to OP&F for Township Administrator/Public Safety Director Stephen M. Kelly as a fringe benefit of his employment.

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of Miami Township, Clermont County, Ohio by authority of Section 742.32 of the Ohio Revised Code and Section 414(h)(2) of the Internal Revenue Code, as follows:

SECTION 1: Effective upon him beginning employment with the Township, the full amount of the statutorily required employer contributions to OP&F shall be picked up and paid as a fringe benefit by the Board for Township Administrator/Public Safety Director Stephen M. Kelly. No person subject to this "pick up" shall have the option of choosing to receive the statutorily required contribution to OP&F directly instead of having it "picked up" by the Board or of being excluded from the "pick up." The Board shall, in reporting and making remittance to OP&F, report that the public employee contribution for each person subject to the "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: Under the fringe-benefit method of employer pick up, salary is not modified; however, the employer will pay the employees' statutorily required contribution to OP&F.

SECTION 3: The Fiscal Officer is hereby authorized and directed to implement the provisions of this resolution to institute the "pick up" of the statutorily required contributions to OP&F for Township Administrator/Public Safety Director Stephen M. Kelly so as to enable him to have his employee contributions paid by Miami Township.

SECTION 4: That the Board does hereby dispense with the requirement that this Resolution be read on two separate days, pursuant to Section 504.10 of the Ohio Revised Code, and authorizes the adoption of this Resolution upon its first reading.

SECTION 5: That this Board hereby finds and determines that all formal actions relative to the passage of this Resolution were taken in an open meeting of this Board, and that all deliberations of this Board 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 Section 121.22 of the Ohio Revised Code.

SECTION 6: This Resolution is declared to be an emergency measure necessary for the preservation of the health, safety and well-being of the residents of the Township in order to immediately provide this benefit to the Township Administrator/Public Safety Director, and this legislation shall take effect immediately upon its passage by the affirmative vote of all members of the Board.

SECTION 7: This Resolution shall take effect at the earliest period allowed by law.

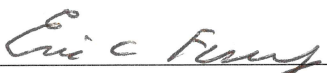
First Reading:	<u>March 12, 2024</u>
Second Reading:	<u>Dispensed with</u>
Effective:	<u>March 12, 2024</u>

The motion was seconded, and the resolution was adopted.

Resolution 2024-010 adopted March 12, 2024

ATTEST:

APPROVED AS TO FORM:



Eric C. Ferry
Township Fiscal Officer



Joseph J. Braun
Township Law Director

CERTIFICATION

I, Eric C. Ferry, Fiscal Officer of Miami Township, do hereby certify that the foregoing is taken and copied from the Record of the Proceedings of Miami Township; that the same has been compared by me with the Resolution of said Record and that it is a true and correct copy thereof.


Eric Ferry, Fiscal Officer