

ORDINANCE NO. 250 (22-23)

An Ordinance repealing Ordinance No. 186 (22-23) in its entirety; and further authorizing the City of Marietta, Ohio to pick up the statutorily required contribution to the Ohio Public Employees Retirement System (OPERS) for all the employees of the Teamsters Union #637, pursuant to Internal Revenue Code Section 414(h)(2), and declaring an EMERGENCY

WHEREAS, pursuant to Federal law and Ohio law, the City of Marietta, Ohio may offset future salary increases and "pick up" (assume and pay) the contributions statutorily required by such 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; now therefore,

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF MARIETTA OHIO:

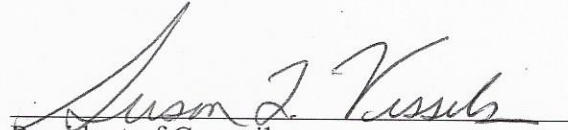
- Section 1: That Ordinance No. 186 (22-23) that is in conflict herein, is hereby repealed in its entirety.
- Section 2: That effective March 25, 2023, 4.5% of the statutorily required employee contributions to OPERS, shall be picked up and paid as a fringe benefit by the City of Marietta, Ohio, for each person within any of the classes established in Section 2 herein. The pickup shall be an offset against future salary increases. This "pick up" by the City of Marietta, Ohio 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 3 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 Marietta, Ohio, or of being excluded from the "pick up". The City of Marietta, Ohio 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 3: That the “pick up” by the City of Marietta, Ohio, authorized by this Ordinance, shall apply to all persons that are employees of the City of Marietta, Ohio that are currently members of Teamster Union #637, or who may later become an employee of the City of Marietta and a member of Teamster Union #637, and who are or will become contributing members of OPERS.
- Section 4: That 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. The remaining 5.5% contribution will be by a Salary Reduction Plan.
- Section 5: That the Auditor of the City of Marietta, Ohio, or the Auditor’s designated Clerk, is hereby authorized and directed to implement the provisions of this Ordinance to institute the “pick up” of the statutorily required contributions to OPERS for those persons reflected in Section 3 herein, so as to enable them to have their employee contributions paid by their employer, to-wit: the City of Marietta, Ohio.
- Section 6: That this Ordinance shall be and is hereby declared to be an EMERGENCY measure necessary for the immediate preservation of the public peace, health and safety of the City of Marietta, Ohio, and for the further reason that the effective date that the City of Marietta, Ohio was to begin the “pick-up” (assume and pay), the contributions as outlined hereinabove, was March 25, 2023. WHEREFORE, this Ordinance shall be in full force and effect from and immediately after its passage and approval by the Mayor.

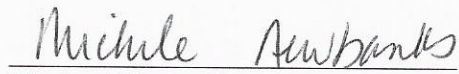
Introduced by the Employee Relations Committee, Cassidi Shoaf, Chairwoman.

  
Chairwoman

Passed this 6<sup>th</sup> day of April, 2023.

  
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President of Council

ATTEST:

  
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Clerk of Council

Approved this 6<sup>th</sup> day of April, 2023.

  
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Mayor

First Reading April 6, 2023

Second Reading Suspended

Third Reading Suspended