

**RESOLUTION NO. 2025-91**

INTRODUCED BY COUNCIL AS A WHOLE

**A RESOLUTION TO ESTABLISH A PICK-UP PLAN OR PURPOSES OF  
PERMITTING EMPLOYEES OF THE FIRE DEPARTMENT WHO ARE  
ELIGIBLE TO PARTICIPATE IN THE OHIO POLICE AND FIRE  
PENSION FUND TO DEFER TAXES ON THEIR EMPLOYEE  
CONTRIBUTIONS TO SAID FUND AND DECLARING AN  
EMERGENCY**

**WHEREAS**, the eligible employees of the Oakwood Village Fire Department participate in the Ohio Police & Fire Pension Fund; and

**WHEREAS**, employers may pay all or a part of the mandatory employee contributions for employees participating in the Ohio Police & Fire Pension Fund; and

**WHEREAS**, the Oakwood Village Council desires to pick-up all the twelve and one quarter percent (12.25%) mandatory employee contributions required to be paid under Section 742.31 of the Ohio Revised Code for participating employees of the Oakwood Village Fire Department] who are members of the Ohio Police & Fire Pension Fund;

**NOW, THEREFORE, BE IT RESOLVED**, that effective as of February 1, 2026, the Oakwood Village Council desires to pick-up all of the twelve and one quarter percent (12.25%) mandatory employee contributions by the employees who are members of the Ohio Police & Fire Pension Fund through a payroll reduction. No contributions prior to the Council's action shall be picked-up.

**BE IT FURTHER RESOLVED**, that said picked up contributions paid through a payroll reduction by the employer, even though designated as employee contributions for state law purposes, are being paid by the Oakwood Village Council in lieu of said contributions by the employee;

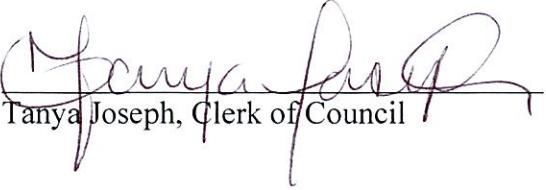
**BE IT FURTHER RESOLVED**, that said picked up contributions will not be included in the gross income of the employees for tax reporting purposes, that is, for federal or state income tax withholding taxes, until distributed from the Ohio Police and Fire Pension Fund;

**BE IT FURTHER RESOLVED**, 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

**BE IT FURTHER RESOLVED**, 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 Oakwood Village Council to the Ohio Police and Fire Pension Fund.

PASSED: 1.13.24

Eloise Hardin  
Eloise Hardin, President of Council

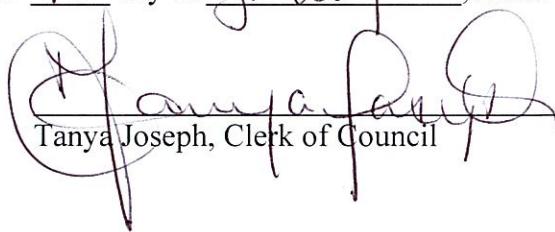
  
Tanya Joseph, Clerk of Council

Presented to the  
Mayor 1.14.24

Approved: 1.14.24

  
Mayor, Erica Nikolic

I, Tanya Joseph, Clerk of Council of the Village of Oakwood, County of Cuyahoga and State of Ohio, do hereby certify that the foregoing Resolution No. 2025-91 was duly and regularly passed by this Council at the meeting held on the 13<sup>th</sup> day of January, 2026.

  
Tanya Joseph, Clerk of Council

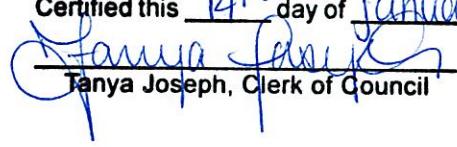
#### POSTING CERTIFICATE

I, Tanya Joseph, Clerk of Council of the Village of Oakwood, County of Cuyahoga and State of Ohio, do hereby certify that Resolution No. 2025-91 was duly posted on the 14<sup>th</sup> day of January, 2026, and will remain posted in accordance with the Oakwood Village Charter.

  
Tanya Joseph, Clerk of Council

DATED: 1.14.24

I, Tanya Joseph, Clerk of Council, Village of Oakwood County of Cuyahoga, State of Ohio, do hereby certify this to be a true and exact copy of 2025-91 passed by Oakwood Village Council on the 2<sup>nd</sup> reading on the 13<sup>th</sup> day of January, 2026 by a vote of 7 out of 7 Councilpersons present.

Certified this 14<sup>th</sup> day of January, 2026  
  
Tanya Joseph, Clerk of Council 1/14/26 Date