

VILLAGE OF LOCKLAND, OHIO
ORDINANCE # 2026 - 30

**AN ORDINANCE AMENDING CHAPTERS 248, 250, AND 262 OF THE CODE OF
ORDINANCES REGARDING OPERS EMPLOYEE CONTRIBUTIONS AND
DECLARING AN EMERGENCY**

WHEREAS, pursuant to federal and Ohio laws, Village of Lockland offsets compensation and may elect to “pick up” (assume and pay) the contributions statutorily-required to be made 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

WHEREAS, Council changed the “employee contribution” for elected officials and covered employees to the OPERS system pursuant to a graduated schedule via Ordinance # 2026 - _____, a copy of which was subsequently approved by the state PERS office; and

WHEREAS, it is now appropriate to amend the codified ordinances of the Village to be amended to reflect said adopted policy as to all Village employees to whom OPERS would apply; now therefore,

BE IT ORDAINED by the Council of the Village of Lockland, State of Ohio, that:

SECTION I Section 248.15 of the Village of Lockland Code of Ordinances is hereby amended as set forth in Exhibit A, “Amendment # 1”, attached hereto and incorporated by reference herein;

SECTION II All other portions of Chapter 248 shall hereby remain as written;

SECTION III Section 250.16 of the Village of Lockland Code of Ordinances is hereby amended as set forth in Exhibit A, “Amendment # 2”, attached hereto and incorporated by reference herein;

SECTION IV All other portions of Chapter 250 shall hereby remain as written;

SECTION V Section 262.11 of the Village of Lockland Code of Ordinances is hereby amended as set forth in Exhibit A, “Amendment # 3”, attached hereto and incorporated by reference herein;

SECTION VI All other portions of Chapter 262 shall hereby remain as written;

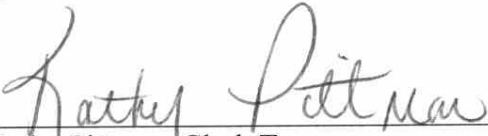
SECTION VII This ordinance is hereby declared to be an emergency measure necessary to preserve the health, safety and general welfare of the Village of

Lockland and its citizens. The reason for said emergency is the need to update the codified ordinances to accurately reflect the adopted employment and compensation policies currently in effect. Therefore, this ordinance shall become effective immediately

Passed this 11 day of May, 2026.



Mayor Mark Mason, Village of Lockland

Attested: 

Kathy Pittman, Clerk Treasurer

EXHIBIT A
to Ord #2026-

AMENDMENT # 1 – CH. 248 – SERVICE DEPT.

§ 248.15 CONTRIBUTION TO PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS).

The amount of the statutorily-required employee contributions to OPERS to be picked up and paid as a fringe benefit by the Village of Lockland for Employees of the Service Department shall be in accordance with the schedule adopted by Village Council via Ordinance # 2026 - _____, and subsequent amendments thereto.

~~—(a) (1) The full amount of the statutorily required contributions to the Public Employees Retirement System of Ohio shall be withheld from the gross pay of each person within any of the classes established in this section employed by the village as of December 31, 2001 and shall be “picked up” (assumed and paid to the Public Employees Retirement System of Ohio) by the village. This “pick up” by the village is, and shall be designated as, Public Employee Contributions and shall be in lieu of contributions to the Public Employees Retirement System of Ohio by each person within any of the classes established in this section. No person subject to this “pick up” shall have the option of choosing to receive the statutorily required contribution to the Public Employees Retirement System of Ohio directly instead of having it “picked up” by the village or of being excluded from the “pick up.”~~

~~—(2) The village shall, in reporting and making remittance to the Public Employees Retirement System of Ohio, report that the Public Employees contribution for each person subject to this “pick up” has been made as provided by the statute.~~

~~—(b) The “pick up” by the village provided by this section shall apply to all full-time employees of the village who are or become contributing members of the Public Employees Retirement System as of December 31, 2001.~~

~~—(c) The village’s method of payment of salary to employees who are participants in PERS as of December 31, 2001, the Public Employees Retirement System of Ohio, is hereby modified in order to provide for a salary reduction pick-up of employee contributions to the Public Employees Retirement System, as follows. The total salary for each employee shall be the salary otherwise payable under village policies. The total salary of each employee shall be payable by the village in two parts: deferred salary and 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 the Public Employees Retirement System of Ohio to be paid as an employee contribution by that employee, and shall be paid by the village to the Public Employees Retirement System of Ohio on behalf of that employee as a pick-up in lieu of the Public Employees Retirement System employee contribution otherwise payable by that employee. An employee’s cash salary shall be payable subject to the appreciable payroll deductions to that employee. The village shall compute and remit its employer contribution to the Public Employees Retirement System of Ohio based upon an employee’s total salary. The total combined expenditures of the village for the employees’ total salaries payable under applicable village 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.~~

~~—(d) The Village Clerk-Treasurer is hereby authorized and directed to implement the provisions of this section to institute the “pick up” of the statutorily required contributions to the Public Employees Retirement System of Ohio for those persons reflected in this section, so as to enable them to obtain the result in federal and state tax deferment.~~

~~—(e) Full-time employees employed by the village after December 31, 2001, shall have four and one-half percent of their salary deducted and deposited by the village in the public employees retirement system as their employees contribution or part thereof in accordance with state law. Should employee contributions be required in excess of four and one-half percent of salary, the village shall “pick up” such excess employee contributions in the same manner as described above in this section.~~

~~—(f) The village shall make such employer contributions as required by and in accordance with state law.~~

~~—(g) Part-time village employees not otherwise provided for in the Codified Ordinances shall have deducted from their pay the statutorily required employee contribution to the public employees retirement system (PERS) which the village shall deposit along with its own statutorily required employee contribution in PERS.~~

AMENDMENT # 2 – CH. 250 – WATER DEPT.

§ 250.16 CONTRIBUTION TO PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS).

The amount of the statutorily-required employee contributions to OPERS to be picked up and paid as a fringe benefit by the Village of Lockland for Employees of the Water Department shall be in accordance with the schedule adopted by Village Council via Ordinance # 2026 - _____, and subsequent amendments thereto.

~~—(a) (1) The full amount of the statutorily required contributions to the Public Employees Retirement System of Ohio shall be withheld from the gross pay of each person within any of the classes established in this section and shall be “picked up” (assumed and paid to the Public Employees Retirement System of Ohio) by the village. This “pick up” by the village is, and shall be designated as, Public Employee Contributions and shall be in lieu of contributions to the Public Employees Retirement System of Ohio by each person within any of the classes established in this section. No person subject to this “pick up” shall have the option of choosing to receive the statutorily required contribution to the Public Employees Retirement System of Ohio directly instead of having it “picked up” by the village or of being excluded from the “pick up.”~~

~~—(2) The village shall, in reporting and making remittance to the Public Employees Retirement System of Ohio, report that the Public Employees contribution for each person subject to this “pick up” has been made as provided by the statute.~~

~~—(b) The “pick up” by the village, provided by this section, shall apply to all full-time employees of the village who are or become contributing members of the Public Employees Retirement System of Ohio as of December 31, 2001.~~

~~—(c) The village’s method of payment of salary to employees who are participants in PERS as of December 31, 2001, the Public Employees Retirement System of Ohio, is hereby modified in order to provide for a salary reduction pick-up of employee contributions to the Public Employees Retirement System, as follows. The total salary for each employee shall be the salary otherwise payable under village policies. The total salary of each employee shall be payable by the village in two parts: deferred salary and 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 the Public Employees Retirement System of Ohio to be paid as an employee contribution by that employee, and shall be paid by the village to the Public Employees Retirement System of Ohio on behalf of that employee as a pick-up in lieu of the Public Employees Retirement System employee contribution otherwise payable by that employee. An employee’s cash salary shall be equal to the employee’s total salary less the amount of the pick-up for that employee and shall be payable subject to the appreciable payroll deductions to that employee. The village shall compute and remit its employer contribution to the Public Employees Retirement System of Ohio based upon an employee’s total salary. The total combined expenditures of the village for the employees’ total salaries payable under applicable village 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.~~

~~—(d) The Village Clerk-Treasurer is hereby authorized and directed to implement the provisions of this section to institute the “pick up” of the statutorily required contributions to the Public Employees Retirement System of Ohio for those persons reflected in this section, so as to enable them to obtain the resultant federal and state tax deferment.~~

~~—(e) Full-time employees employed by the village after December 31, 2001, shall have four and one-half percent of their salary deducted and deposited by the village in the Public Employees Retirement System as their employees contribution or part thereof in accordance with state law. Should employee contributions be required in excess of four and one-half percent of salary, the village shall “pick up” such excess employee contributions in the same manner as described above in this section.~~

~~—(f) The village shall make such employer contributions as required by and in accordance with state law.~~

AMENDMENT # 3 – CH. 262 – EMPLOYEES GENERALLY

§ 262.11 PENSION WITHHOLDING.

~~—Beginning on January 1, 1998, and thereafter, the Village of Lockland shall reduce the withholding for pension purposes of eight and one-half percent of the salary of each official elected to their office by virtue of the 1997 election, and thereafter for each individual subsequently elected or appointed to an elective office, and the village shall pay an equal~~

~~amount directly into the Public Employees Retirement System on behalf of each such official. The payments by the village shall be in addition to those payments already being made.~~

The amount of the statutorily-required employee contributions to OPERS to be picked up and paid as a fringe benefit by the Village of Lockland for Employees generally shall be in accordance with the schedule adopted by Village Council via Ordinance # 2026 - _____, and subsequent amendments thereto.