

Resolution 2021-03

RESOLUTION OFF PENN TOWNSHIP, ST. JOSEPH COUNTY, INDIANA
MANDATORY MEMBER CONTRIBUTIONS PICK UP RESOLUTION

WHEREAS, the Board of Penn Civil Township St. Joseph County, Indiana met at a duly called and authorized meeting of the Board of Penn Township on the date set forth below, such meeting being duly called pursuant to a notice stating the time, place and purpose of the meeting received by all Penn Township Board Members, and the following resolutions were made, seconded and adopted by those present at the meeting.

WHEREAS, the Penn Civil Township Employees participate in the Indiana Public Employees' Retirement Fund (hereinafter "PERF") for the Employees who are eligible to participate in PERF.

WHEREAS, IC 5-10.3-7-9 authorizes Employers to pay all or part of the mandatory Employee contributions for Employees participating in PERF;

NOW, THEREFORE, BE IT RESOLVED, that effective as of January 1st, 2021, the Penn Civil Township and the Penn Civil Township Fire Department desire to pick-up all of the entire portion of the Employee's mandatory contribution who are members of PERF through supplemental contribution that is separate and distinct from the Employees' current or future compensation. This amount may change from time to time by PERF, however, will be at the recommended rate. No contributions prior to the Board's action shall be picked-up.

BE IT FURTHER RESOLVED, that said picked up contributions even though designated as Employee contributions for state law purposes, are being paid by the Penn Civil Township and Penn Civil Fire Department in lieu of said contributions by the Employee;

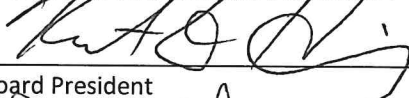
BE IT FURTHER RESOLVED, that said picked up contributions will not be included in the gross income of the Employees for tax reporting purposes, that is, for federal or state income tax withholding taxes, until distributed from PERF.

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 PERF; 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 Penn Civil Township and Penn Civil Fire Department to PERF.

ADOPTED this 5th day of January 2021 at the hour of 5:30pm.


PENN TOWNSHIP, ST. JOSEPH COUNTY



Board President



Board Secretary



Board Member

Attest: 
Doris J. Portolese, Trustee