STRS includes example resolutions on their website but they need to be tweaked for each situation.

SERS does not include examples. A SERS rep told me that they don’t have ORC language governing them so they don’t put example resolutions on their website like STRS does. In the end, I was advised to have my legal counsel review the SERS resolution.

I had my legal counsel review both resolutions.

These are what we, Tipp City, ultimately approved:

 

These are the various examples that were returned:

I have STRS resolutions I can share with you (see attached) but I don't have any SERS resolutions.  These shells came from STRS who specifically asked us for them back in 2013.  SERS never asked me for any such resolutions (I do not know why one retirement system did and the other did not).  We have language in each administrators' contract which specifies exactly which provision applies to them (pick-up vs pick-up on the pick-up).  Our guidelines are that administrators get the pick-up and then when an administrator is five years out from retirement (if they tell us) we will grant them pick-up on the pick-up for that last five years.

  

The Board shall pay the employer’s share of School Employees Retirement System (SERS) contributions as required by law. In addition, the Board will “pick up and pay” (pay directly) the employee’s share of the Treasurer’s total retirement contribution to the SERS on behalf of the Treasurer, plus all retirement contributions on the “picked-up” amount. During the term of this contract, this “pick-up” shall be a condition of the Treasurer’s employment and shall not be at the Treasurer’s option. It is the intention of the parties that the “picked-up” amount be included in the Treasurer’s compensation for the purpose of calculating retirement benefits. The SERS “pick-up” will be continued so long as the Internal Revenue Code, the SERS and the State Attorney General allow it.

Here is what we used way back in 2008.

Approval of Resolution authorizing administrator pick-ups (STRS AND SERS):

BE IT RESOLVED, effective December 15, 2008, that the Bradford Board of Education agrees to “pick up” the total amount of employee contributions required by Section 3307.26 or 3309.47, as applicable, of the Ohio Revised Code to be contributed to the State Teachers Retirement System (STRS) or the School Employees Retirement System (SERS), as applicable, by all employees who are defined by the District as administrators. The Board of Education is permitted to pick up employee contributions pursuant to Sections 3307.27 or 3309.47 of the Ohio Revised Code, as applicable, and Section 414(h)(2) of the Internal Revenue Code. These picked-up contributions, although designated as employee contributions, are being paid by the Board of Education in lieu of employee contributions and shall be paid by the board as a fringe benefit in addition to the contract salary otherwise payable to the employee. These contributions shall not be treated as additional compensation for retirement purposes unless specifically so provided in the contract of the employee. Employees subject to the above–described pick-ups may not opt out of the picked-up contributions or elect to receive the contributed amounts directly instead of having them picked up by the Board of Education and paid to STRS or SERS, as applicable. For purposes of this resolution, the term “administrators” includes all persons employed pursuant to Sections 3313.22, 3319.01, 3319.02 and 3319.03 of the Ohio Revised Code. Prior pickups for the above-described employees are hereby ratified to the extent permitted by law.

Here is what we did when I was at Firelands: 1) Supt and Admin full pickup on the pickup, 2) Teachers is just the statement required to treat the employee paid portion as pre-tax (the 14% paid by teachers is not taxed)

Adoption of Pickup

Superintendent & Administrators:

Be it resolved, effective July 1, 2013, the Firelands Local School District Board of Education agrees to “pick up” the total amount of employee contributions required under Section 3307.26 of the Ohio Revised Code to be contributed by the Superintendent and Administrators to STRS Ohio. The Firelands Local School District Board of Education is permitted to pick up employee contributions pursuant to Section 3307.27 of the Ohio Revised Code and Section 414(h)(2) of the Internal Revenue Code. These picked-up contributions, although designated as employee contributions, are being paid by the Firelands Local School District Board of Education in lieu of employee contributions and

Shall be paid by the board as a fringe benefit in addition to the contacted salary otherwise payable to the employee. These contributions shall be treated as additional compensation and included in salary for retirement purposes.

Employees in the Superintendent and Administrators group may not opt out of the “picked-up” contributions or elect to receive the contributed amounts directly instead of having them picked up by the Firelands Local School District Board of Education and paid to STRS Ohio.

Teachers:

Be it resolved, effective July 1, 2013, the Firelands Local School District Board of Education agrees to “pick up” the total amount of employee contributions required under Section 3307.26 of the Ohio Revised Code to be contributed by the Teachers to STRS Ohio. The Firelands Local School District Board of Education is permitted to pick up employee contributions pursuant to Section 3307.27 of the Ohio Revised Code and Section 414(h)(2) of the Internal Revenue Code. These picked-up contributions, although designated as employee contributions, are being paid by the Firelands Local School District Board of Education in lieu of employee contributions and

Shall be treated as mandatory salary reduction from the contract salary otherwise payable to the employee.