

**RESOLUTION ADOPTING A PICKUP PLAN FOR SERS OHIO PURPOSES FOR THE
POSITION OF ADMINISTRATOR**

WHEREAS, the Celina City Schools Board of Education has determined that it desires to establish a pickup plan for SERS Ohio purposes for the position of Administrator to the Mercer County Head Start.

NOW, THEREFORE, BE IT HEREBY RESOLVED that effective May 20, 2024 the Mercer County Head Start agrees to pick up ten percent (10%) of the employee's contributions required by Section 3307.26 of the Ohio Revised Code, to be contributed by the Administrator to SERS Ohio. The Mercer County Head Start is permitted to pick up the employee's 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 Mercer County Head Start in lieu of employee contributions, and same shall be paid by the Mercer County Head Start as a fringe benefit in addition to the contract salary otherwise payable to the Administrator. These contributions shall be treated as additional compensation for retirement calculation purposes. The employee serving in the position as Administrator 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 Mercer County Head Start and paid to SERS of Ohio.

_____ made the Motion _____ seconded the Motion.

Upon roll call, the vote resulted as follows:

VOTE: Mr. Clouse: _____ Mr. Huber: _____ Mr. Huelsman: _____ Mr. Schleucher: _____

Mrs. Sommer: _____