



## SAMPLE BOARD RESOLUTION TO AUTHORIZE EMPLOYER PICKUP OF EMPLOYEE CONTRIBUTIONS

### Adoption of Pickup

Be it resolved, effective     (prospective date)    , the     (employer — board name)     agrees to pick up the total amount of employee contributions required by Section 3307.26, Revised Code, to be contributed by     (group name and specific class of employees)     to STRS Ohio.     (Employer — board name)     is permitted to pick up employee contributions pursuant to Section 3307.27, 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     (employer — board name)     in lieu of employee contributions and

**(Salary reduction)**

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

or

**(Fringe benefit)**

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.

or

**(Fringe benefit included in compensation)**

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

Employees in the (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     (employer — board name)     and paid to STRS Ohio.

*This sample resolution is provided for your convenience and does not constitute tax or legal advice. Although we have attempted to provide accurate information, STRS Ohio cannot guarantee tax results in any way or be held responsible for any loss incurred as a result of the use of this information. Contact your tax advisor or legal counsel for specific information about how this information might affect your situation.*