



## RESOLUTION 14-25

### A RESOLUTION OF THE NORTHWESTERN INDIANA REGIONAL PLANNING COMMISSION FOR EMPLOYER TO PAY THE MANDATORY MEMBER CONTRIBUTIONS FOR THE INDIANA PUBLIC EMPLOYEES' RETIREMENT FUND

**WHEREAS**, the General Assembly of the State of Indiana passed Section 29 of Public Law #35-1985;

**WHEREAS**, the Northwestern Indiana Regional Planning Commission (The Commission) participates in the Indiana Public Employees' Retirement Fund, and the Commission has the option of paying the full amount of the member contributions required by the Public Employees' Retirement Fund.

**BE IT RESOLVED**, that effective as of the 1<sup>st</sup> day of January, 2015, the Commission shall pay the entire 3% of the employee mandatory contribution for all those employees who are members of the Indiana Public Employees' Retirement Fund and that no contributions prior to the Commission's action shall be paid under the terms of this Resolution; and

**BE IT FURTHER RESOLVED**, the above contributions, even though designated as employee contributions for state law purposes, are being paid by the employer in addition to regular compensation as a supplemental contribution that is separate and distinct from the employees' current or future compensation, and in lieu of contributions by the employees; and

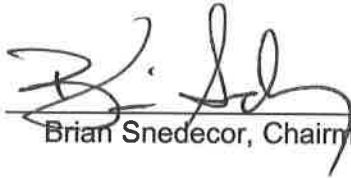
**BE IT FURTHER RESOLVED**, such contributions will not be included in the gross income of the employees for any tax reporting purposes, that is for federal, state or local income tax withholding, or FICA taxes, until distributed either through a pension benefit or a lump sum payment, and these contributions are made on a pre-tax basis and are paid by the employer on behalf of the employee; and

**BE IT FURTHER RESOLVED**, that said employees shall not be entitled the option of choosing to receive the contributed amounts directly instead of having them paid by the employer to the Indiana Public Employees' Retirement Fund; and

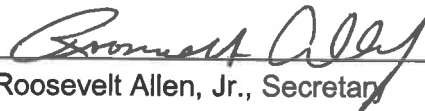
**BE IT FURTHER RESOLVED**, that the adoption of this Resolution makes the following change to the retirement section of the Employee Handbook: the Commission will pay the entire 3% of the required employee contribution to the Public Employees' Retirement Fund effective January 1, 2015; and

**BE IT FURTHER RESOLVED**, that the action authorized to be taken by the foregoing Resolution is not contrary to any provision of the Commission.

Duly adopted by the Northwestern Indiana Regional Planning Commission this 16<sup>th</sup> day of October 2014.

  
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Brian Snedecor, Chairman

**ATTEST:**

  
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Roosevelt Allen, Jr., Secretary