

**RESOLUTION 24 – 70, 2024
COLUMBIA TOWNSHIP, HAMILTON COUNTY, OHIO**

**ADOPTING A COLUMBIA TOWNSHIP CAFETERIA PLAN, DISPENSING WITH
THE SECOND READING, AND DECLARING AN EMERGENCY**

WHEREAS, The Board of Trustees of Columbia Township, Hamilton County, Ohio has determined that it is in the best interests of Columbia Township as an employer (“Employer”) and its employees and officers (“Employees”) to adopt a pre-tax Premium Only Cafeteria Plan (“POP or POP Plan”) for Employee benefits pursuant to Section 125 of the Internal Revenue Code of 1986; and

WHEREAS, the POP Plan allows for pre-tax premium contributions to the Employee Medical Benefit Plan. Employees who are eligible to participate in the Medical Benefit Option that allows pre-tax premium contributions are considered to be participants of the Plan; and

WHEREAS, the annual POP Plan Year shall be for the period beginning January 1 and ending December 31 of each calendar year; and

WHEREAS, the Township Administrator, who has been designated as the duly authorized agent of the Employer, is hereby authorized and directed to execute and deliver the Plan to the Administrator of the Plan; and

WHEREAS, the Board, upon majority vote, hereby dispenses with the requirement that this resolution be read on two separate days, and hereby authorizes the adoption of this resolution upon its first reading; and,

Be it further resolved that this Resolution is hereby declared to be an emergency measure necessary for the preservation of the public peace, health, safety, and general welfare and shall be effective immediately. The reason for the emergency is the immediate need to adopt a Cafeteria Plan as required by IRS Section 125 to allow Township Employees to pay Medical Benefit Option premiums on a pre-tax basis in time for the January 1 Plan Year start to assure compliance with federal tax regulations and avoid disruption of Employee Medical Benefits.

NOW, THEREFORE, BE IT RESOLVED by the Columbia Township Board of Trustees, Hamilton County, Ohio:

SECTION 1: That the Board hereby authorizes and adopts the Columbia Township Premium Only Cafeteria Plan attached hereto as Exhibit A.

SECTION 2: That the Township Administrator, as authorized agent of the Employer, shall act immediately to notify Township employees and officials in writing of the adoption of the Plan.

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SECTION 3: That the Plan Administrator shall be instructed to take all necessary actions to properly implement the Plan and set up the correct accounting and administrative procedures to provide the described benefit or benefits under the Plan

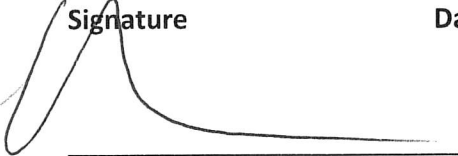
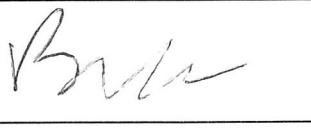


SECTION 4: That it is hereby found and determined that all formal actions of this Board concerning and relating to the passage of this Resolution were taken in meetings open to the public, in compliance with all legal requirements including §121.22 of the Ohio Revised Code.

SECTION 5: This resolution shall take effect at the earliest period allowed by law.

Motion to accept Resolution made by: Mr. Kubicki

Seconded by: Mr. Lamar

VOTE:

TRUSTEE	Voting	Signature	Date
David Kubicki	<u>yes</u>		12/10/2024
Brian Lamar	<u>yes</u>		12/10/2024
Steve Brokamp			12/10/2024
ATTEST:	<u>Caroline Heekin (acting Fiscal Officer)</u>		12/10/2024
	Caroline Heekin, Fiscal Officer		

APPROVED as to form: _____

Township Legal Counsel