

BEFORE THE BOARD OF COUNTY COMMISSIONERS  
FOR COLUMBIA COUNTY, OREGON

In the Matter of Adopting an )  
Ordinance Applying the Provisions )  
of 26 U.S.C. Section 414(h)(2) to )           ORDINANCE NO. 94-10  
to Employee Contributions to PERS )  
\_\_\_\_\_ )

The Board of County Commissioners for Columbia County, Oregon, ordains as follows:

SECTION 1.           TITLE.

This ordinance shall be known as Ordinance No. 94-10.

SECTION 2.           AUTHORITY.

This ordinance is adopted pursuant to the authority of ORS 203.035 and 26 U.S.C. Section 414(h)(2).

SECTION 3.           PURPOSE.

The purpose of this ordinance is to apply the provisions of 26 U.S.C. Section 414(h)(2) to employee contributions to the Public Employees Retirement System.

SECTION 4.           APPLICATION OF 26 U.S.C. SECTION 414(h)(2).

For all employees of Columbia County, the employees' contributions to the Public Employees Retirement System (PERS) shall be deemed "picked up" by the County for the purposes of 26 U.S.C. Section 414(h)(2). Employees shall not have the option of receiving the money and directly making the contributions. The employees' salaries for tax purposes shall be reduced by the amount of the employees' contributions to PERS. This section shall become effective on January 1, 1995. On the effective date of this section, the employees' reported salaries for federal and state income tax purposes shall be reduced by the amount of the employees' contributions and their W-2 forms shall reflect these reduced amounts. The W-2 forms shall not state the employees' actual salaries for PERS purposes or identify the contributions as deductions from their salaries for PERS purposes.

SECTION 5.           SEVERABILITY.

The provisions of this ordinance are severable. If any provision of this ordinance is determined to be invalid by a court of competent jurisdiction, such provision shall be considered a separate, distinct, and independent provision and the decision shall not affect the validity of the remaining portions hereof.

SECTION 6. EMERGENCY CLAUSE.

This ordinance being immediately necessary for the public health, safety, and welfare of the citizens of Columbia County, an emergency is declared to exist and this ordinance shall take effect on December 21, 1994.

ADOPTED this 21st day of December, 1994.

BOARD OF COUNTY COMMISSIONERS  
FOR COLUMBIA COUNTY, OREGON

By: [Signature]  
Chairman

By: [Signature]  
Commissioner

By: [Signature]  
Commissioner

Approved as to form

By: [Signature]  
Office of County Counsel

Attest:

By: [Signature]  
Recording Secretary

First Reading: 12-21-94

Second Reading: 12-21-94

Effective Date: 12-21-94