

Adoption of SERS Pickup Plans

Be it resolved, effective April 30, 2026, the Coshocton City Schools agrees to pick up the total amount of employee contributions to be contributed by the Treasurer to SERS Ohio. Coshocton City Schools is permitted to pick up employee contributions pursuant to Section 3309.23, 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 Coshocton City Schools in lieu of employee contributions and 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 serving in these positions 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 Coshocton City Schools and paid to SERS Ohio.

Be it resolved, effective April 30, 2026, the Coshocton City Schools agrees to pick up 6% (increase of 1% each year until it equals the rate in effect) of the total amount of employee contributions to be contributed by the Director of Operations, Assistant Treasurer, District Technology Coordinator, and Director of Food Service to SERS Ohio. Coshocton City Schools is permitted to pick up employee contributions pursuant to Section 3309.23, 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 Coshocton City Schools in lieu of employee contributions and 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. Any remaining employee contributions shall be treated as a mandatory salary reduction from the contract salary otherwise payable to the employee. Employees serving in these positions 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 Coshocton City Schools and paid to SERS Ohio.

Be it resolved, effective April 30, 2026, the Coshocton City Schools agrees to pick up 4% (increase of 1% each year until it equals the rate in effect) of the total amount of employee contributions to be contributed by the EMIS Coordinator, Assistant to the Treasurer, and Senior Administrative Assistant to SERS Ohio. Coshocton City Schools is permitted to pick up employee contributions pursuant to Section 3309.23, 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 Coshocton City Schools in lieu of employee contributions and 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. Any remaining employee contributions shall be treated as a mandatory salary reduction from the contract salary otherwise payable to the employee. Employees serving in these positions 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 Coshocton City Schools and paid to SERS Ohio.

Be it resolved, effective April 30, 2026, the Coshocton City Schools agrees to pick up the total amount of employee contributions to be contributed by Non-Certified Employees (who are not already covered under another contribution pickup plan) to SERS Ohio. Coshocton City Schools is permitted to pick up employee contributions pursuant to Section 3309.23, 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 Coshocton City Schools in lieu of employee contributions and shall be treated as mandatory salary reduction from the contract salary otherwise payable to the employee. Employees serving in these positions 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 Coshocton City Schools and paid to SERS Ohio.