

**ORDINANCE NO. 414**

**EAST NORRITON TOWNSHIP  
MONTGOMERY COUNTY, PENNSYLVANIA**

**AN ORDINANCE AMENDING THE PROVISIONS OF THE “EAST NORRITON TOWNSHIP POLICE PENSION PLAN” TO PERMIT THE TOWNSHIP TO PICK UP THE CONTRIBUTIONS MADE TO THE PLAN BY EMPLOYEES.**

**WHEREAS**, East Norriton Township has established the East Norriton Township Police Pension Plan on September 1, 1966, and amend such Plan from time to time.

**NOW, THEREFORE, BE IT ENACTED AND ORDAINED** by the East Norriton Township Board of Supervisors that such Plan be further amended as follows:

**SECTION 1. Restate §26-17, “Contributions to Plan” as follows:**

- A. Each participant shall contribute monthly into the pension fund established hereunder an amount equal to the sum of the product determined by multiplying the total monthly compensation on which social security taxes are payable by three and two-tenths percent (3.2%), plus the product obtained by multiplying the amount of total monthly compensation in excess of that on which social security taxes are payable, if any, by five percent (5%). All such contributions by participant shall be deducted by the Township from participants’ salary. Any balance of needed annual contributions shall become the obligation of the Township and shall be paid to the pension fund by annual appropriations.
  
- B. Any payments made by the Commonwealth of Pennsylvania to the Township for police pension purposes shall be used as follows:
  - (1) To reduce the unfunded liability of the Township on account of pensions payable hereunder, and after such liability has been funded.
  
  - (2) To apply against the annual obligation of the Township for future service cost, or, to the extent that the payment may be in excess of such obligation.
  
  - (3) To reduce participants’ contribution. The Board of Supervisors may, from time to time by resolution, stipulate whether or not participants’ contributions will be required based on findings of an actuarial study.

- C. All contributions required to be made under this section with respect to service rendered by an active member on or after January 1, 2000, shall be "picked up" by the Township and shall be treated as the employer's contributions in determining tax treatment under the United States Internal Revenue Code for federal tax purposes. For all other purposes under this section and otherwise, such pickup contributions shall be treated as contributions made by a participant in the same manner and to the same extent as contributions made by a participant prior to January 1, 2000.

**SECTION 2. Severability.**

If any section, subsection, or sentence, clause, phrase or portion of this ordinance is for any reason held invalid or unconstitutional by a court of competent jurisdiction, such provision shall be separate, distinct and independent, and such holdings shall not affect the validity of the remaining portions of this ordinance.

**SECTION 3. Ratification.**

This ordinance shall in no other way affect, amend or modify the Pension Ordinance of East Norriton Township.

ENACTED AND ORDAINED this 14<sup>th</sup> day of December, 1999.

BOARD OF SUPERVISORS  
EAST NORRITON TOWNSHIP

By: Joseph C. Rowan Jr.  
Chairman

ATTEST:

By: Helmut J. W. Buewald  
Secretary

