BILL NO. 536

ORDINANCE NO. 536

AN ORDINANCE TO ENACT SEVEN SECTIONS OF THE ORDINANCES OF THE CITY OF WOOD HEIGHTS, MISSOURI, TO BE KNOWN AS SECTIONS A, B, C, D, E, F, AND G DECLARING THE POLICY AND PURPOSE OF THE CITY OF WOOD HEIGHTS, MISSOURI, TO EXTEND TO ALL ELIGIBLE EMPLOYEES AND OFFICIALS OF SAID CITY WHO ARE NOT EXCLUDED BY LAW OR BY THIS ORDINANCE, AND WHETHER EMPLOYED IN CONNECTION WITH A GOVERNMENTAL OR PROPRIETARY FUNCTION OF SAID CITY, THE BENEFITS OF THE SYSTEM OF FEDERAL OLD-AGE, SURVIVORS, DISABILITY AND HEALTH INSURANCE AS AUTHORIZED BY SECTION 218 OF THE SOCIAL SECURITY ACT AMENDED, AND BY SECTIONS 105.300 THROUGH 105.445 REVISED MISSOURI STATUTES (RSMo.), TOGETHER WITH ALL APPLICABLE RULES AND REGULATIONS RELATIVE THERETO: AUTHORIZING AND DIRECTING THE MAYOR TO PREPARE, EXECUTE AND SUBMIT TO THE OFFICE OF ADMINISTRATION OF THE STATE OF MISSOURI, AS STATE AGENCY, A PLAN AND AGREEMENT FOR EXTENDING BENEFITS TO SAID EMPLOYEES AND OFFICIALS AND AUTHORIZING AND DIRECTING THE MAYOR AND CITY CLERK TO EXECUTE AGREEMENTS AND MODIFICATIONS AND AMENDMENTS THEREOF WITH SAID STATE AGENCY, PROVIDING FOR THE EXTENSION OF SAID BENEFITS TO SAID EMPLOYEES AND OFFICIALS AS SET FORTH IN SAID PLAN; PROVIDING FOR DEDUCTIONS FROM THE WAGES OF THE EMPLOYEES AND OFFICIALS OF SAID CITY TO WHOM SAID BENEFITS ARE EXTENDED TO BE MADE AND PAID OVER AS PROVIDED BY THE APPLICABLE STATE AND FEDERAL LAWS AND REGULATIONS: PROVIDING FOR THE APPROPRIATION AND PAYMENT BY SAID CITY OF EMPLOYER'S CONTRIBUTIONS AS PROVIDED BY THE APPLICABLE STATE AND FEDERAL LAWS AND REGULATIONS: PROVIDING THAT SAID CITY SHALL KEEP SUCH REPORTS AS MAY BE REQUIRED BY APPLICABLE STATE AND FEDERAL LAWS AND REGULATIONS: (AND DECLARING AN EMERGENCY TO EXIST SO THAT THIS ORDINANCE SHALL BE IN FULL FORCE AND EFFECT FROM AND AFTER ITS PASSAGE AND APPROVAL).

BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF WOOD HEIGHTS, MISSOURI, HEREBY ENACTS THE FOLLOWING SECTIONS OF ORDINANCES OF THE CITY OF WOOD HEIGHTS, MISSOURI TO BE KNOWN AS SECTIONS A, B, C, D, E, F, AND G OF THE ORDINANCES OF THE CITY OF WOOD HEIGHTS, MISSOURI, AND TO READ IN WORDS AND FIGURES AS FOLLOWS:

SECTION A. It is hereby declared to be the policy and purpose of the City of Wood Heights, Missouri, to extend to all eligible employees and officials of said City who are not excluded by law or by this ordinance, and whether employed in connection with a governmental or proprietary function of said City, the benefits of the system of Federal Old-Age, Survivors, Disability, and Health Insurance as authorized by the Sections 105.300 through 105.445 RSMo, as the same may be now and hereafter in effect.

SECTION B. The Mayor and the City Clerk of the City of Wood Heights, Missouri, are hereby authorized and directed, on behalf of this City to prepare, execute and submit to the Office of Administration, Social Security Unit of the State of Missouri, as State Agency of the State of Missouri, a Plan and Agreement for extending said benefits to said eligible employees and officials of the City of Wood Heights, Missouri, in the form prepared by the State Agency and hereby approved and adopted by the Board of Aldermen of this City, which Plan and Agreement are to become effective upon approval thereof by the State Agency, and are further authorized and directed to execute agreements and modifications and amendments thereof with said State Agency providing for the extension of said benefits to said employees and officials as set forth in said Plan and Agreement, as provided for in Section A hereof, said Plan and Agreement to provide that said extension of benefits is to be effective on January 1, 1988.

SECTION C. Commencing on the first pay period following the date of the approval of the Plan and Agreement of this City by the State Agency, there shall be deducted from the wages of all employees and officials of the City of Wood Heights, Missouri, to whom the benefits of said system of Federal Old-Age, Survivors, Disability and Health Insurance are extended, by virtue of the Plan and Agreement hereinbefore

provided for, the amount of each of said employees' and officials' contributions, as determined by the applicable State and Federal laws and by said Plan and Agreement, the aggregate amount of said deductions to be paid to the Internal Revenue Service as required by Federal law: provided, however, that from the first payment of wages made to each of said employees and officials after the benefits of said system have been extended to such employees and officials, there shall be deducted a sum equal to the amount which would have been due and payable from each said employee and official had said extension of benefits been provided and effective on January 1, 1988.

SECTION D. Should the effective date of coverage as provided in Section C of this Ordinance be for retroactive periods prior to 1987, said deductions shall be paid into the State of Missouri OASDHI Trust Fund as created by Section 105.390 RSMo for benefits extended under said system of Federal Old-Age, Survivors, Disability and Health Insurance as determined by applicable state and federal laws.

SECTION E. Commencing on the first pay period following the date of the approval of the Plan and Agreement of this City by the State Agency, there is hereby authorized to be appropriated from the General Fund and the Water/Sewer Fund of the City of Wood Heights, Missouri, and there is, and shall be, appropriated, the sum or sums of money necessary to pay the contributions of the City of Wood Heights, Missouri, which shall be due and payable by virtue of the extension of the benefits of the Federal Old-Age, Survivors, Disability and Health Insurance System to the eligible employees and officials of said City, said sum or sums of money to be paid to the Internal Revenue Service as required by Federal law: provided, however, that in making the first payment to the Internal Revenue Service, after the benefits of said system have been extended to such employees and officials, said first payment shall include a sum equal to the amount which would have been due and payable had said extension of benefits been provided and effective on January 1, 1988. The fund from which said appropriation is made will, at all times, be sufficient to pay the contributions of the City by this Section directed to be paid to the Internal Revenue Service.

SECTION F. The City of Wood Heights, Missouri, from and after the approval of the Plan and Agreement of this City by the State Agency, shall fully comply with, and shall keep such records, make such reports and provide such methods of administration of said Plan and Agreement as may be required by all applicable State and Federal laws, Rules and Regulations, now and hereafter in effect with respect to the extension of the benefits of the Federal Old-Age, Survivors, Disability and Health Insurance System to the employees and officials of this City. For the purpose of administering said Plan and Agreement the City Clerk of this City shall be the official who shall make all required reports, keep all records, and be responsible for the administration of said Plan and Agreement on behalf of this City, and any and all notices and communications from the State Agency or the Internal Revenue Service to this City with respect to said Plan and Agreement shall be addressed to: City of Wood Heights, P.O. Box 253, Excelsior Springs, Missouri 64024.

SECTION G. All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

SECTION H. It being necessary for the immediate preservation of the public peace, health and safety of the employees, officials and citizens of the City of Wood Heights, Missouri, that the provisions of this ordinance shall take effect at once, an emergency is hereby declared to exist and this ordinance shall be in full force and effect from and after its passage and approval.

Passed this 6th day of June, 1989.
Approved this 6th day of June, 1989.

ATTEST:

MAYOR

City Clerk

I, the undersigned, being the City Clerk of the City of Wood Heights, Missouri, and, as such, having the official records of said City in my possession, do hereby certify that the above and foregoing is a true and correct copy of the certain Ordinance which was enacted by the Board of Aldermen of said City on the 6th day of June, 1989, and was approved on the 6th day of June, 1989, as the same appears in City Record Book No.6.

In witness whereof, I have hereunto set my hand and affixed the official seal of said City, all on the 6th day of June, 1989.

(SEAL)

Office of Administration
Division of Accounting
Jefferson City, Missouri

PLAN AND AGREEMENT

The City of Wood Heights of Wood Heights, Missouri being a Political Subdivision of the State of Missouri or instrumentality of the State or one or more of its political subdivisions (hereinafter called the "Political Entity"), and by virtue of the terms of Section 105.300 to and including Section 105.445 RSMo. 1986 of the State of Missouri (hereinafter called Section 105, and amendments thereof as the same may be now and hereafter in effect) and under and by virtue of action lawfully taken by its governing body on the 6th day of June, 1989, a duly certified copy of said action being attached hereto, submits the following plan for extending the benefits of the system of Federal Old-Age, Survivors, Disability and Health Insurance to all of its eligible employees and officials as authorized by Section 105 and the agreement between the State of Missouri and the Department of Health and Human Services, (formerly the Department of Health, Education and Welfare), Secretary, heretofore entered into, and by the Social Security Act as amended by the Social Security Act Amendments of 1950 and related Enactments (said Acts being hereinafter collectively called "Social Security Act"), said plan to become effective as an agreement with the Office of Administration of the State of Missouri (hereinafter called "State Agency") upon the written approval of said State Agency being endorsed hereon.

The benefits of the system of Federal Old-Age, Survivors, Disability and Health Insurance as authorized by the agreement between the State of Missouri and the Department of Health and Human Services, Secretary, and by the Federal Acts and the State Act, shall be extended to all eligible employees of the Political Entity subject to the following terms and conditions:

(1) When used in this Plan and Agreement the following terms mean

(A) "Employee": elective or appointive officials and employees of the Political Entity; provided, that employees who are members of any retirement system supported wholly or in part by the State or any of its political subdivisions or instrumentalities are not to be included within the meaning of this term, unless they have elected to become eligible.

(B) "Retirement system": a pension, annuity, retirement or similar fund or system established by the State or a Political Entity thereof.

(2) All services performed by individuals as employees of the Political Entity are included except:

(A) Any service performed by policemen or firemen as a member of a coverage group in positions covered by a retirement system;

(B) Service performed by an employee who is employed to relieve him from unemployment;

(C) Service performed in a hospital, home or other institution by a patient or inmate thereof;

(D) Covered transportation service, as determined under Section 210(k) of the Social Security Act, as amended;

(E) Services performed by an individual as an employee serving on a temporary basis in connection with an unforeseen disaster, e.g., fire, storm, snow, earthquake, flood, or other similar emergency;

(F) Service (other than agricultural labor or service performed by a student) which is excluded from employment by any provision of the State Act and of Section 210(a) of the Social Security Act, as amended, other than Paragraph (8) of such section;

(G) Services which in the absence of an agreement entered into between the State of Missouri and the Department of Health and Human Services, Secretary, under Section 105 and the Social Security Act, would constitute "employment" as defined in Section 210 of the Social Security Act;

(H) Services of employees in the classifications indicated and designated in the Appendix attached hereto.

(3) The Political Entity, upon approval of this Plan and Agreement by the State Agency, will pay to either a financial institution qualified as a depository for federal taxes or to the Federal Reserve Bank serving this geographical area, at such times as the Internal Revenue Service shall prescribe, contributions with respect to wages in the amounts and at the rates specified in the agreement entered into between the State of Missouri and Department of Health and Human Services, Secretary, such amounts to be equal to the sum of the taxes which would be imposed by Section 3101 and 3111 of the Internal Revenue Code of 1986, if the services covered by said agreement and by this Plan and Agreement constituted employment within the meaning of said Act; provided, however, that in making the first payment to either of the aforementioned financial institutions after the approval of this Plan and Agreement by the State Agency, said first payment shall include a sum equal to the amount which would have been due and payable had this Plan and Agreement, the agreement between the State of Missouri and the Department of Health and Human Services, Secretary, and Section 105, all been effective on January 1, 1988.[1] If the Political Entity fails to make any of the payments herein provided to be made at the time or times when due, each and every such delinquent payment shall be subject to interest and/or penalty charges, for which assessment and collection policies are established by Federal law.

(4) The Political Entity will provide, from the fund or funds specified in the action of its governing body hereinbefore referred to, the sum or sums necessary to make the payments on its behalf required to be made by the terms of the paragraph number 3, next above and the Political Entity convenants that said fund or funds will at all times be adequate to make such payments, and the Political Entity will deduct from the wages of all its eligible employees and officials who will participate in the benefits to be provided under the terms of this Plan and Agreement the amount of each of said employees' and officials' contributions required to be made by the terms of the paragraph numbered 3, next above

(5) The Political Entity will fully comply with all Rules and Regulations which are now, or may hereafter be prescribed by the State Agency under the terms of Section 105 and the Internal Revenue Service as provided for by Federal law and will keep such records and make such reports, in such form and containing such information as may be prescribed by the State Agency and the Internal Revenue Service, and provide such methods of administration of this Plan and Agreement, as all may be required by the Internal Revenue Service and by said Rules and Regulations and by all applicable State and Federal laws and Rules and Regulations now or hereafter in effect. For the purpose of administering this Plan and Agreement the City Clerk,[2] of the Political Entity shall be the official who shall make all required reports, keep all records, and be responsible for the administration of this Plan and Agreement on behalf of the Political Entity, and any and all notices and communications from the State Agency or the IRS to the Political Entity with respect to said Plan and Agreement shall be addressed to the said official, at P.O. Box 253 Excelsior Springs, Missouri 64024 (ZIP CODE)

[1] Insert effective date of coverage desired

[2] Insert title of official designated by acceptance act of governing body

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