

## LOWER PAXTON TOWNSHIP

### ORDINANCE NO. 23-03

AN ORDINANCE OF LOWER PAXTON TOWNSHIP AMENDING ORDINANCE 12-09 RELATIVE TO THE REESTABLISHMENT AND MAINTENANCE OF TOWNSHIP EMPLOYEES PENSION, ANNUITY, INSURANCE AND BENEFIT FUND OR FUNDS, TO AMEND CERTAIN PROVISIONS OF THE PENSION PLAN OR PROGRAM APPLICABLE TO THE EMPLOYEES OF SAID TOWNSHIP:

BE IT ORDAINED AND ENACTED by the Board of Supervisors of Lower Paxton Township, Dauphin County, Pennsylvania (“Township”) and it is HEREBY ORDAINED AND ENACTED by authority of same:

The Lower Paxton Township Non-Uniformed Employees Pension Plan (“the Plan”), which was previously reestablished by Ordinance 12-09 for the benefit of the Township’s employees shall be, and hereby is, amended as set forth herein:

ARTICLE I DEFINITIONS, Section 1.12 is amended to read as follows:

1.12 “**Compensation**” shall mean,

- (a) for Township Unit Participants, the basic pay plus overtime pay, longevity pay and service increments, whether salary or hourly wages, paid by the Employer to the Employee for Employment
- (b) For Authority Unit Participants, the remuneration of the Employee reported as gross wages on Internal Revenue Service Form W-2 for federal income tax purposes. Compensation shall be limited on an annual basis to the amount specified for government plans pursuant to Code section 401(a)(17), as adjusted under Code section 415(d).

Compensation shall exclude any one-time cash payments which are not associated with the Participant’s base pay.

Compensation shall include elective contributions. For this purpose, elective contributions are amounts contributed by the Employer pursuant to a salary reduction agreement and which are not includible in the gross income of the Employee under Code Section 125, 132(f)(4), 402(e)(3), 402(h)(1)(B) or 403(b). Elective contributions also include compensation deferred under a Code Section 457 plan maintained by the Employer and employee contributions “picked up” by a governmental entity and, pursuant to Code Section 414(h)(2), treated as Employer contributions.

The above stated amendment shall become effective on January 1, 2023.

Any Ordinances, Resolutions or parts thereof which conflict with the provisions of this Ordinance shall be, and the same hereby are repealed so far as they shall affect this Ordinance; however, such repeal shall not affect any act done or any right or liability accrued under any such Ordinance or Resolution which shall be hereunder repealed or superseded and all such rights or liabilities shall continue and may be enforced in the same manner as if such repeal or supersession had not been

made but only to the extent otherwise permitted under the laws of the Commonwealth of Pennsylvania.

ORDAINED AND ENACTED this 7th day of February, 2023.

ATTEST:

**BOARD OF SUPERVISORS  
TOWNSHIP OF LOWER PAXTON**

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Secretary

\_\_\_\_\_  
Chairman

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Vice-Chairman

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Supervisor

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Supervisor

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Supervisor