

ORDINANCE NO. 2014-12-F

**AN ORDINANCE AMENDING CHAPTER 191 (INCOME TAX)
OF THE VILLAGE OF GREENHILLS CODIFIED ORDINANCES**

WHEREAS, the Village of Greenhills desires to add a definition of “pension” to Chapter 191 of the Greenhills Codified Ordinances; and

WHEREAS, the Regional Income Tax Agency is recommending this definition be added to the Code;

NOW THEREFORE, BE IT ORDAINED by the Council of the Village of Greenhills, State of Ohio.

SECTION 1.

That Section 191.02 shall be amended to include the following definition:

Pension. For purposes of this chapter, a pension is any amount paid to an employee or former employee that is reported to the recipient on an IRS Form 1099-R, or successor form. Pension does not include deferred compensation, or amounts attributable to nonqualified deferred compensation plans, reported as FICA/Medicare wages on an IRS Form W-2, Wage and Tax Statement, or successor form.

SECTION 2.

This ordinance shall be in full force and take effect from and after the earliest period allowed by law.

Passed this 25th day of November, 2014.

David Moore, MAYOR /s/

Kathryn L. Lives, CLERK OF COUNCIL /s/