

RESOLUTION ADOPTING A PICKUP PLAN FOR STRS OHIO PURPOSES FOR THE POSITION OF SUPERINTENDENT EFFECTIVE AUGUST 1, 2026

WHEREAS, the Brecksville-Broadview Heights City School District Board of Education has determined that it desires to establish a pickup plan for STRS Ohio purposes for the position of Superintendent of the Brecksville-Broadview Heights City School District; and

NOW, THEREFORE, BE IT HEREBY RESOLVED that effective August 1, 2026, the Brecksville-Broadview Heights City School District Board of Education agrees to pick up the total amount of the employee contributions required by Section 3307.26 of the Ohio Revised Code to be contributed by the Superintendent to STRS Ohio (currently fourteen percent (14%)).

The Brecksville-Broadview Heights City School District Board of Education is permitted to pick up the employee contributions pursuant to Section 3307.27 of the Ohio 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 Brecksville-Broadview Heights City School District Board of Education in lieu of employee contributions, and same shall be paid by the Brecksville-Broadview Heights City School District Board of Education as a fringe benefit in addition to the contract salary otherwise payable to the Superintendent.

These contributions shall be treated as additional compensation and included in salary for retirement purposes.

The employee serving in the position as Superintendent 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 Brecksville-Broadview Heights City School District Board of Education and paid to STRS of Ohio.

_____ made the Motion _____ seconded the Motion. Upon roll call, the vote resulted as follows:

| Board Member | Vote (Aye/Nay) |
|------------------|----------------|
| Mr. Chase | _____ |
| Mrs. Galek | _____ |
| Mrs. Kwiatkowski | _____ |
| Ms. O'Mara | _____ |
| Mr. Dosen | _____ |

TREASURER'S CERTIFICATION

I, _____, Treasurer of the Board of Education of the Brecksville-Broadview Heights City School District, Cuyahoga County, Ohio, do hereby certify that the foregoing is a true and correct copy of a Resolution adopted by said Board of Education at a regular meeting of said Board held on January 21, 2026, which Resolution is on file in the office of said Board of Education.

IN WITNESS WHEREOF, I have hereunto set my hand at Brecksville, Ohio, this 21st day of January, 2026.

Treasurer, Board of Education

Brecksville-Broadview Heights City School District