

COMMONWEALTH OF KENTUCKY
COUNTY OF CAMPBELL
CITY OF COLD SPRING
ORDINANCE NO. 25-1107

AN ORDINANCE PROVIDING FOR SOCIAL SECURITY PARTICIPATION

WHEREAS, the City of Cold Spring is not currently participating in any Social Security program for its employees;

WHEREAS, the City of Cold Spring desires to participate in Social Security for its employees;

NOW THEREFORE BE IT ORDAINED BY THE CITY OF COLD SPRING, COUNTY OF CAMPBELL, COMMONWEALTH OF KENTUCKY:

Section I

That the City of Cold Spring creates a new Section for the Cold Spring Code of Ordinances regarding "Social Security Participation Ordinance of Cold Spring, Kentucky."

(A) Definitions

For the purpose of this Ordinance:

- (1) *Eligible Employee* means any employee of the City serving in a position defined in a Social Security coverage group under the Section 218 Agreement, subject to any exclusions allowed under state law or the Agreement.
- (2) *Section 218 Agreement* means the agreement between the City, the Commonwealth of Kentucky (through the Division of Local Government Services), and the SSA under Section 218 of the Social Security Act, allowing for Social Security coverage of City employees.

(B) Authorization to Enter into Section 218 Agreement

- (1) The Mayor is hereby authorized and directed to execute, on behalf of the City, any and all documents necessary to enter into a Section 218 Agreement with the Commonwealth of Kentucky and the Social Security Administration, consistent with the coverage group(s) determined by the City Council.

(C) Coverage Groups; Participation

- (1) The City Council hereby establishes the following coverage group(s) for Social Security under the Section 218 Agreement:

All employees of the City of Cold Spring, Kentucky who are eligible for coverage under the State's Section 218 Agreement, including all employees within any coverage group or retirement-system coverage group that may be included pursuant to federal and state law.

Coverage shall include all current and future employees who fall within a coverage group that the State of Kentucky has agreed to include, and who are not excluded from coverage by federal mandatory exclusions or optional exclusions specified in the State's Section 218 Agreement.

(2) Eligible Employees, as defined above, shall be covered under Social Security, effective from the date the Section 218 Agreement takes effect (or such later date as provided in the Agreement)

(D) Contributions

(1) The City shall withhold from each covered employee's wages the employee share of FICA/Social Security taxes, as required by law.

(2) The City shall contribute its employer share of FICA/Social Security taxes for covered employees, consistent with the terms of the Section 218 Agreement and applicable law.

(E) Responsibility for Reporting and Compliance

(1) The City's Finance Department (or other appropriate office) shall be responsible for the proper payroll withholding, deposit, and reporting of Social Security contributions, and for taking all necessary steps to maintain compliance with the provisions of the Section 218 Agreement.

(F) Non-Termination

(1) Once the City's Social Security Coverage becomes effective under the Section 218 Agreement, coverage shall continue in accordance with Kentucky law and the terms of the Agreement; provided, however, that any future modifications of coverage groups must comply with state law and the terms of the Section 218 Agreement.

Section II

That any section, or part of any section, or any provision of this Ordinance which is declared invalid by a Court of appropriate jurisdiction, for any reason, such declaration shall not invalidate, or adversely affect, the remainder of this Ordinance.

Section III

This Ordinance shall take effect and be in full force when passed, published, and recorded according to law.

1st Reading – November 24, 2025.

Vote: 6, Yes, 0, No.

2nd Reading – December 8, 2025.

Vote: 6, Yes, 0, No.

City of Cold Spring
Campbell County, Kentucky

By: 
David Angelo Penque, Mayor

Attest:


Clerk