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## IMRF Employer Compliance Review Document Checklist - Village or Municipality

## Employer Name: ABC Example ER# 0000

We strongly encourage you to the send the material via IMRF Employer Access online.

Documents from your Employer (including other entities reported under this employer number, i.e. Village reporting Library or other intergovernmental agency, etc.).

Please provide within one week of the appointment letter. The documents requested in this section account for testing areas that typically require additional support. By providing these documents in advance, it will allow you more time to gather the additional information prior to the review date.

- 1. \_\_\_\_\_**2020 W-2 wages information for all employees**. Supply this information in one of the two formats listed below.
  - **Electronic file (preferred)**. Electronic txt file submitted to the Social Security Administration. Sample of .txt file:

File Edit Format View Help										
RA366009999K6Y35YDG1139	100	0	99ILLINOIS MUNICIPAL RETIREMENT FUND		91110	19 19/86	2211	YORK	RD STE 500	OAK BROOK
RE2012 366001368	0		ILLINOIS MUNICIPAL RETIREMENT FUND	2211 YORK	K R	D, STE	500			OAK BROOM
RW123459281STEVEN	K		PERSON1	123LACKBERRY RIDGE	E R	AURORA			IL60506	
RW123455009DWIGHT	A		PERSON2	1234 BRANDYWINE RD	0 1	LIBERT	YVILLE		IL60048	3000
RW123485540THEODORE	B		PERSON3	5678 MARYKNOLL PL		SPRING	FIELD		IL62704	3252
RT0000003000000011481278	000	000002	78995600000000000000000000000000000000000	000000000000000000000000000000000000000	000	000000	0000000	000000	0000000000	000000000000000000000000000000000000000
RF 000000003										

- Paper copies: If you do not have the electronic file, submit the actual 2020 W-2 forms for all employees. Must include social security numbers.
- 2. Any IRS 1099-MISC and 1099-NEC forms for 2020. (Must include social security numbers or FEIN)
- W-3, W-2 Summary, or similar report used for 2020 W-2 totals reconciliation of gross to taxable.
- 4. Elected Officials spreadsheet (attached in the appointment email)
  - Please complete the Elected Officials spreadsheet by providing the names of all Elected Officials, the title of the Elected Official's Position, the dates of the Official's Term, and confirm whether the Elected Official was appointed or elected.

## Please submit the following documents prior to your compliance review date:

- 5. \_\_\_\_IMRF Wage Reconciliation for AUGUST 2021 (attached in the appointment email).
  Please complete the IMRF Wage Reconciliation and Non-Participating Template. Please provide supporting documentation for all numbers. Support should include:
  - · Payroll register (i.e. earnings or check history report) of test month to show total gross wages and
    - (a) itemized gross wages (hourly, salary, bonuses, imputed income, additional pay, etc.);
    - (b) Itemized pre-tax deductions (health, dental, deferred comp, etc.);
    - (c) employee hours, if available.
  - · **Non-participating list** should show employees by name, corresponding gross monthly wages, non-certified hours worked for the month, and position (**template provided on the NP tab**).

The testing of this reconciliation accounts for a **significant portion of the compliance review program**. If you encounter problems with the Wage Reconciliation, please contact Meaghan Price at 630-706-4519 **as soon as possible**.

- Payroll History Reports (i.e. earnings detail history report, payroll summary report, check detail history, payroll journal totals) with 2020 calendar year-end totals for the entire year for ALL employees (including terminated employees during the year) with gross wages and deductions for the entity as a whole. Reports that include individual employee totals in addition to the year-end totals report are preferred, if available. The detailed report/register should include the following information for the entire period 01/01/2020 through 12/31/2020: · Itemized earnings (hourly, salary, bonuses, imputed income, additional pay, etc.). · Itemized pre-tax and after-tax deductions (health, dental, deferred comp, IMRF member contributions, etc.). · Employee hours if available Most recent comprehensive annual financial report (completed by a CPA). If the employer does not present a separate IMRF fund within the annual financial report, please provide an IMRF fund balance sheet and a Social Security fund balance sheet (i.e. Trial Balance or other internal tracking), to tie to the commingled fund balance presented in the annual financial report. Most recent IMRF Fund or Retirement fund balance sheet showing the fund's assets and liabilities (i.e. 8. trial balance sheet). Most recent 6 months of general ledger activity by vendor in the following accounts (across all funds): Janitorial/custodian/cleaning services or similar · Professional services or similar Contractual services or similar · Legal services Outside contractors/consultants or similar · Accounting/auditing services Note: General ledger activity should provide vendor names and description of expenditure/activity. Excel format is preferred, if available. 10. List of payroll code and deduction code descriptions. 11.\_\_\_\_ Workers' Compensation (if applicable). Provide the name of one IMRF member who was on Workers' Compensation in 2020 and the following support: · Date(s) member was on workers' compensation. · Monthly payroll history reports for the time the member was on workers' compensation. · If the workers' compensation is not paid by the employer and is paid through a 3rd party, please provide a report from the insurance company detailing check date(s) and payment amount(s). · If member signed over workers' compensation payments to the employer, please provide copies of the check stubs report showing check date(s) and payment amount(s).

  - If you did not have an IMRF member receiving Workers' Compensation in 2020 but did in 2021, please provide the requested information identified in the bullet points above.
- Compliance Review Questionnaire (attached in the appointment email).

This contains general questions about benefits and other practices specific to you as an IMRF employer.

## **Additional documents**

The documents in this checklist must be ready prior to the review date; however, this list is not all-inclusive. Additional items may be requested based upon your employer's specific circumstances. Examples of additional documentation that may be required include:

- Selected invoices or contracts that support 1099-MISC forms
- Certain invoices from expenditure accounts
- County tax extensions (last five years)
- Reports or time sheets for employees
- Hours Request Worksheet to request previous years and year-to-date hours of employees