



# Illinois Municipal Retirement Fund

2211 York Road Suite 500 Oak Brook IL 60523-2337

Member Services Representatives 1-800-ASK-IMRF

www.imrf.org

## SPECIAL MEMORANDUM

**Number:** 320

**Date:** November 29, 2010

**To:** Authorized Agents of Counties

**Subject:** Newly elected county officers

***Please share the following information with all newly elected county officers***

Dear Authorized Agent:

Elected officials have the option of participating in IMRF if the elected official's position qualifies for IMRF coverage (i.e., the position held requires the elected official to work a number of hours per year that meets or exceeds the IMRF hourly standard, which is either 600 or 1,000 hours as chosen by the employer's governing body).

Elected county officials have the option of participating in the IMRF Elected County Official (ECO) plan, if the county has adopted ECO.

Public Act 96-0889 created a second tier for IMRF's Regular and ECO plans. The SLEP plan is not included in the second tier. Effective January 1, 2011, IMRF will assign a benefit "tier" to an elected county official when he or she is enrolled in IMRF. The tier is determined by the official's first IMRF participation date.

If an elected county official joins IMRF:

- On or before December 31, 2010, the official will participate in Tier 1.
- On or after January 1, 2011, the official will participate in Tier 2. Exception: If the elected official participated in IMRF or in a reciprocal retirement system before January 1, 2011, and joins IMRF as an elected official after January 1, 2011, he or she will participate in Tier 1.

Sincerely,

Louis W. Kosiba  
Executive Director