



APPLICATION FOR PRIOR SERVICE CREDIT

IMRF Form 6.07 (Rev. 12/10)

Avoid delays—read the instructions below and on the back before completing this form.

Requirements for Prior Service Credit

1. The service was rendered by the member prior to the date the governmental unit joined IMRF.
2. The service was rendered in a position which qualified for membership in IMRF.
3. The member was either:
 - (a) employed by the governmental unit in a qualifying position on the date the governmental unit joined IMRF, or
 - (b) no longer working for the governmental unit on the date it joined IMRF, but returned to work for the same governmental unit after it joined IMRF and contributed to IMRF under that employer for at least two years, or
 - (c) in a qualifying elected position with the governmental unit when it joined IMRF, but did not elect to participate at that time. A resolution (IMRF 6.64) must be filed with IMRF affirming the elected position is qualifying, if not already on file.
4. This form is completed by the Authorized Agent and certified by the Authorized Agent and member.

NOTE: A member is not eligible for prior service during periods in which he or she was separated from service or was employed in a non-qualifying position.

Instructions for Completing this Form

1. Member and Employer Information

Enter the member's name, Social Security number, address, and telephone number. Enter the governmental unit's name and IMRF employer number.
Optional: enter the member's retirement date.

2. Prior Service Period

For new employers: Do not enter any information in this section. Your IMRF Field Representative will help you complete this section.

For all other employers: Complete as required.

3. Most Recent Salary and Service

Enter the member's earnings (and the service credit earned) for the last 36 months prior to employer joining IMRF. A **maximum** of 36 months of earnings will be entered. If the employee has been employed for less than 36 months, enter the salary and service information for the appropriate number of months.

Enter member service credit earned for each year.

Use the earnings/wages entered here to determine the "Average Monthly Wage for Benefit," to be used in the event any part of the prior service period is used to calculate an IMRF retirement, death, or disability benefit as defined by the Illinois Pension Code.

4. Employment Periods

Members can be granted service credit for months without earnings for seasonal leave, irregularly paid months or military leave (IMRF Form 6.62 must be completed).

5. If the member has periods of Seasonal Leave

The member may receive service credit for the periods without earnings provided he or she:

1. was employed in a seasonal position,
2. had six consecutive months of earnings within a 12 month period, **and**
3. remained in an employment relationship during the seasonal leave period, and received earnings after the leave period. If the member did not receive earnings after the seasonal leave period, please explain why, and we will determine whether service should be granted.

How the member pays for the service

1. Member Cost

Members whose employer joined IMRF after January 1, 1998, will be credited 20% of their total prior service, up to 5 years, free of charge.

The member can purchase the remaining portion of prior service by paying the appropriate IMRF contributions with interest. The amount of member contributions due is based upon the member's annual salary on the date the employer joined IMRF. Interest is calculated on the contributions from the first year of prior service through December 31st of the year preceding the current year.

2. Payment Schedules

IMRF will mail the member a Past Service Payment Schedule which offers **two payment plan options** for establishing the past service.

Option 1 is the **Lump Sum Payment Plan**

The Lump Sum Payment Plan allows the member to pay the total cost with a single payment and purchase all the eligible service he or she chooses to purchase at one time. The member can purchase all, a portion, or none of the past service listed on the payment schedule.

Option 2 is the **Unit Payment Plan**

The Unit Payment Plan allows members to purchase one or more months of service credit at a time. Members may pay as often as they like, buying back credit from the latest month to the earliest month of eligible service. However, they may not buy more months than indicated on the Past Service Payment Schedule.

3. Using funds from an IRA or another pension plan to purchase the service

The member may pay for service with a qualified pension plan as defined by Section 401a, 457, 403b, etc. of the Internal Revenue Code, or a traditional individual retirement account (IRA). The member would complete and **submit IMRF Form 6.01, "Request for Rollover Approval"** for determination of eligibility.

How purchasing the service will affect the member's pension

Members who want to know how the prior service will affect their pension should wait until they receive the Past Service Payment Schedule. Then, they can call 1-800-ASK IMRF (1-800-275-4673) or their current system for a pension estimate.

They can also refer to the IMRF Past Service Booklet, which can be found online at www.imrf.org, or by calling

1-800-ASK-IMRF. The section titled "Is it worth it to purchase service?" provides a detailed description of how to calculate the impact of service on a pension.

Purchase of prior service will NOT make a Tier 2 Member eligible for Tier 1.

If the member plans to retire under the Reciprocal Act

The Illinois Retirement Systems Reciprocal Act requires a minimum of 12 months of service credit with any single reciprocal pension system. If the member has less than 12 months of service in a reciprocal retirement system, that service will not be counted in the calculation of his or her reciprocal pension. **Exception:** A former teacher aide who transferred to a position covered by the Teachers' Retirement

System (TRS) and who has less than 12 months of IMRF service credit can apply that service toward a reciprocal pension. A list of the 13 systems covered by the Act can be found in Section 5 of the *IMRF Manual for Authorized Agents* and on the IMRF website, www.imrf.org. Local police and fire pension funds are not covered by the Act.

Employer's Cost

The governmental unit's contribution for prior service is paid through future contribution rates. Therefore, a separate adjustment to its employer payment is not required.

Each year the employer's contribution rate is recalculated based upon its employees' credited service through the end of the year. Any prior service purchased during the year is reflected in that calculation.



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PLEASE PRINT OR TYPE -- USE BLACK INK

1. MEMBER'S LAST NAME	MIDDLE INITIAL	FIRST NAME	JR., SR., II, ETC.	SOCIAL SECURITY NUMBER
STREET (MAILING) ADDRESS			CITY, STATE AND ZIP + 4	TELEPHONE NO ()
EMPLOYER NAME		EMPLOYER IMRF I.D. NUMBER		OPTIONAL: ANTICIPATED RETIREMENT DATE

2. PRIOR SERVICE PERIOD Do not enter any information in Columns A, B, or C. Your IMRF Field Representative will help you complete these columns.
 (Indicate service credit in months, e.g., 3 years 4 months = 40 months; 8 years 2 months = 98 months)
NON-CONTRIBUTORY SERVICE: SERVICE CREDIT A MEMBER RECEIVES AT NO COST; LIMITED TO A MAXIMUM OF 60 MONTHS
CONTRIBUTORY SERVICE: SERVICE CREDIT A MEMBER MAY PURCHASE BY PAYING THE APPROPRIATE MEMBER CONTRIBUTIONS PLUS INTEREST

A	B	C
DATE EMPLOYER JOINED IMRF _____ 1, _____ MONTH YEAR	TOTAL SERVICE CREDIT _____ (e.g., 8 years 2 months = 98 months)	TOTAL SERVICE CREDIT _____
DATE EMPLOYEE ELIGIBLE FOR IMRF _____ (MO/YR)	MULTIPLIED BY 20%	LESS NON-CONTRIBUTORY SERVICE _____
THRU END OF MONTH PRIOR TO MONTH EMPLOYER JOINED IMRF _____ (MO/YR)	EQUALS NON-CONTRIBUTORY SERVICE _____	EQUALS CONTRIBUTORY SERVICE _____
EQUALS TOTAL SERVICE CREDIT (MONTHS) _____	(60 MONTH MAX)	

3. MOST RECENT SALARY/SERVICE			4. EMPLOYMENT PERIODS			
YEAR	ACTUAL EARNINGS PRIOR TO DATE EMPLOYER JOINED IMRF	SERVICE CREDIT, IN MONTHS	IF CONTINUOUSLY EMPLOYED, ENTER START M/D/Y AND CURRENT M/D/Y. IF EMPLOYMENT TERMINATED & EMPLOYEE RETURNED, ENTER AS SEPARATE PERIODS.			
			FROM (MM/DD/YY)	THROUGH (MM/DD/YY)	POSITION	NO. OF MONTHS
			1)			
			2)			
			3)			
TOTALS:	\$		4)			
			5)			
			6)			
			7)			
			8)			

\$ _____ ÷ MONTHS = _____
 AVERAGE MONTHLY WAGE FOR BENEFIT

**ANNUAL GROSS EARNINGS
 ON DATE EMPLOYER JOINED IMRF:** \$ _____

CERTIFICATION BY AUTHORIZED AGENT
 I certify that the preceding statement of earnings and service for the above member is in agreement with the governmental unit's payroll records and represents the entire qualifying employment period determined by the governing body.

X _____
 Signature of Authorized Agent Date

NOTE: Any person who knowingly makes any false statement or falsifies or permits to be falsified any record of the Illinois Municipal Retirement Fund in an attempt to defraud IMRF is guilty of a Class 3 felony (40 ILCS 5/1-135).

CERTIFICATION BY MEMBER
 This is to certify that I was employed and received the above earnings from the above governmental unit and; that I agree, or disagree (if disagree, please send letter of explanation) with the period verified by the Authorized Agent.

X _____
 Signature of Member Date

For Use by IMRF	FIELD REP	CALC	AUDIT	CONTRIBUTORY PRIOR SERVICE	NON-CONTRIBUTORY PRIOR SERVICE
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