

## Illinois Municipal Retirement Fund

Public Act 98-0389 Return-to-Work Rules: A guide for Retired Members Effective August 16, 2013 EXHIBIT 5S

Please note: This chart outlines the new rules implemented by Public Act 98-0389 only. Additional return-to-work rules may apply to your situation—ALWAYS call IMRF before considering a return to work for an IMRF employer.

## If you return to work for an IMRF employer:

If you return to work for an IMRF employer:			
In a position that qualifies for IMRF participation You are immediately enrolled in IMRF and your pension is suspended.  In a position not expected to qualify for IMRF participation			
		In the 12 months following the date of employment:	
		You work below 599/999 hours	Your pension payments continue.
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You reach 599/999 hours	If you want your pension payments to continue, you would:		
	<ul> <li>Stop working for that employer until the one year anniversary of your employment date</li> </ul>		
	<ul> <li>On that date, your return to work period is reset for the next 12 months.</li> </ul>		
	<ul> <li>You could return to work for that employer again after this date until you again reach 599/999 hours in the following 12 months.</li> </ul>		
You work 600/1,000 hours or more	You are re-enrolled in IMRF.		
	<ul> <li>Your pension payments are suspended until you stop working for the employer.</li> </ul>		
	<ul> <li>Once you stop working for that employer and your pension payments resume, the earliest date you could return to work for that same employer without stopping your pension is one year from the last date of employment.</li> </ul>		
	For example, if you left your employer on October 2, 2014, the earliest you could return to work for that employer without an effect on your pension would be October 2, 2015.		
	<ul> <li>If you return to work for that same employer sooner than one year</li> </ul>		
	<ul> <li>You must be re-enrolled in IMRF immediately regardless of expected hours of your position and</li> </ul>		
	<ul> <li>Your pension payments are again suspended.</li> </ul>		
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You unexpectedly work 600/1,000 hours or more	If you want your pension payments to continue, you would:		
	<ul> <li>Immediately terminate your employment relationship with that employer. You must terminate employment in the same month you exceed 599/999 hours.</li> </ul>		
	<ul> <li>If you continue working, you will be re-enrolled in IMRF and your pension payments stopped. (See above rules under, "You work 600/1,000 hours or more.")</li> </ul>		