

## Return to Work and Effect on Tier 1 Members

### Tier 1 Member returning to an IMRF Employer

<b>TIER 1</b> IMRF Annuitant Receiving an IMRF pension only (no reciprocity)	<b>IMRF annuitant returns to work for an IMRF employer</b>	
	Participation depends on hourly standard position requirements and employer grandfathering of member!	
	<b>Participating position</b>	<b>Non-participating position</b>
	<p>IMRF Pension is suspended.</p> <p>Member participates in IMRF.</p> <p>Member is again Tier 1, if participating in Regular or ECO plans                      SLEP Exception: If member participates in SLEP and has not previously participated in SLEP, the member is Tier 2 SLEP</p>	<p>Member continues to receive IMRF pension.</p> <p>Member does not participate in IMRF.</p> <p>For a member returning to work for an IMRF employer, IMRF participation is determined by the employer's current hourly standard.</p> <p>The only exception is Employer Grandfathering: If the member ever participated for an employer under a 600-Hour Standard, then the member must keep that 600-Hour Standard for that employer, even if that employer now has a 1,000-Hour Standard.</p>
<b>TIER 1</b> IMRF Annuitant Receiving IMRF ~and~ Reciprocal Pension (through System "A") ***	Participation depends on hourly standard position requirements and employer grandfathering of member!	
	<b>Participating position</b>	<b>Non-participating position</b>
	<p>Entire Pension is suspended.</p> <p>Member participates in IMRF.</p> <p>Member is again Tier 1, if participating in Regular or ECO plans                      SLEP Exception: If member participates in SLEP and has not previously participated in SLEP, the member is Tier 2 SLEP</p>	<p>Member continues to receive IMRF pension.</p> <p>Member does not participate in IMRF.</p> <p>For a member returning to work for an IMRF employer, IMRF participation is determined by the employer's current hourly standard.</p> <p>The only exception is Employer Grandfathering: If the member ever participated for an employer under a 600-Hour Standard, then the member must keep that 600-Hour Standard for that employer, even if that employer now has a 1,000-Hour Standard.</p> <p>Members must check with reciprocal systems about participation requirements, return to work and any pension suspension.</p>

**\*\*\* If member has reciprocal service, member should contact all systems about participation, pension suspension and other possible requirements, regardless of whether member retired reciprocally.**

Public Act 98-0389, effective August 16, 2013, changes the return-to-work **enrollment** rules for retirees. For further information, please see <http://www.imrf.org/retirees/retiree-return-to-work-chart.pdf>. **ALWAYS** call IMRF before considering a return to work for an IMRF employer.

## Return to Work and Effect on Tier 1 Members

### Tier 1 Member returning to a RECIPROCAL Employer

<b>TIER 1</b> IMRF Annuitant Receiving an IMRF pension only (no recip)	<b>IMRF annuitant returns to work for a reciprocal system</b>	
	<b>Members must check with reciprocal systems about participation requirements!</b>	
	<b>Participating position</b>	<b>Non-participating position</b>
	<p>Member continues to receive IMRF pension.</p> <p>Member participates in reciprocal system.</p> <p>Member is again Tier 1</p> <p><b>Tier 2 Legislation Exception:</b> If member initially participates in GARS or JRS after 01/01/2011, member is Tier 2 at that system.</p>	<p>Member continues to receive IMRF pension.</p> <p>Member does not participate in reciprocal system.</p> <p>Members must check with reciprocal systems about their participation requirements, return to work and any pension suspension.</p>
<b>TIER 1</b> IMRF Annuitant Receiving IMRF ~and~ Reciprocal Pension (through System "A") ***	<b>Members must check with reciprocal systems about participation requirements!</b>	
	<b>Participating position in System "A"</b>	<b>Non-participating position</b>
	<p>Entire Pension is suspended.</p> <p>Member is again Tier 1</p> <p><b>Tier 2 Legislation Exception:</b> If member initially participates in GARS or JRS after 01/01/2011, member is Tier 2 at that system.</p>	<p>Member continues to receive IMRF pension.</p> <p>Member does not participate in reciprocal system.</p> <p>Members must check with reciprocal systems about their participation requirements, return to work and any pension suspension.</p>
	<b>Participating position in System "B"</b>	
	<p>Member continues to receive IMRF pension.</p> <p>Member is again Tier 1.</p> <p>Members must check with reciprocal systems about their participation requirements, return to work and any pension suspension.</p> <p><b>Tier 2 Legislation Exception:</b> If member initially participates in GARS or JRS after 01/01/2011, member is Tier 2 at that system.</p>	

**\*\*\* If member has reciprocal service, member should contact all systems about participation, pension suspension and other possible requirements, regardless of whether member retired reciprocally.**

## Return to Work and Effect on Tier 2 Members

### Tier 2 Member returning to an IMRF Employer

<b>TIER 2</b> IMRF Annuitant Receiving an IMRF pension only (no recip)	<b>IMRF annuitant returns to work for an IMRF employer</b>	
	Participation depends on hourly standard position requirements and employer grandfathering of member!	
	<b>Participating position</b>	<b>Non-participating position</b>
IMRF Pension is suspended. Member participates in IMRF. Member is Tier 2.	Member continues to receive IMRF pension. Member does not participate in IMRF. For a member returning to work for an IMRF employer, IMRF participation is determined by the employer's current hourly standard. The only exception is Employer Grandfathering: If the member ever participated for an employer under a 600-Hour Standard, then the member must keep that 600-Hour Standard for that employer, even if that employer now has a 1,000-Hour Standard.	
<b>TIER 2</b> IMRF Annuitant Receiving IMRF ~and~ Reciprocal Pension (through System "A") ***	Participation depends on hourly standard position requirements and employer grandfathering of member!	
	<b>Participating position</b>	<b>Non-participating position</b>
	Entire Pension is suspended. Member participates in IMRF. Member is Tier 2. <div style="border: 2px dashed red; padding: 10px; margin: 10px 0;"> <p style="text-align: center; color: red; margin: 0;"><b>IMPORTANT!</b></p> <p style="text-align: center; color: red; margin: 0;"><b>Public Act 97-0609 suspends the pension of a Tier 2 member – first participating on or after 01/01/2012 – who performs services on a contractual basis with a former IMRF employer.</b></p> </div>	Member continues to receive IMRF pension. Member does not participate in IMRF. For a member returning to work for an IMRF employer, IMRF participation is determined by the employer's current hourly standard. The only exception is Employer Grandfathering: If the member ever participated for an employer under a 600-Hour Standard, then the member must keep that 600-Hour Standard for that employer, even if that employer now has a 1,000-Hour Standard.

\*\*\* If member has reciprocal service, member should contact all systems about participation, pension suspension and other possible requirements, regardless of whether member retired reciprocally.

Public Act 98-0389, effective August 16, 2013, changes the return-to-work **enrollment** rules for retirees. For further information, please see <http://www.imrf.org/retirees/retiree-return-to-work-chart.pdf>. **ALWAYS** call IMRF before considering a return to work for an IMRF employer.

## Return to Work and Effect on Tier 2 Members

### Tier 2 Member returning to a RECIPROCAL Employer

<b>TIER 2</b> IMRF Annuitant Receiving an IMRF pension only (no recip) ***	<b>IMRF annuitant returns to work for a reciprocal system – Excluding Judges RS and General Assembly RS</b>	
	<b>Members must check with reciprocal systems about participation requirements!</b>	
	<b>Full-time position</b>	<b>Part-time position</b>
	<p>If “full-time” and formerly participated in Regular plan: Member’s pension is suspended.</p> <p><b>Note:</b> SLEP exception – SLEP Tier 2 members do not have the Return to Work limitations that Regular members have.</p>	<p>Member continues to receive IMRF pension.</p> <p><b>Note:</b> A member who first joined IMRF on or after 01/01/2012 and who returns as a contractor to same employer from which they retired will have their pension suspended.</p>
<b>TIER 2</b> IMRF Annuitant Receiving IMRF ~and~ Reciprocal Pension (through System “A”) ***	<b>Members must check with reciprocal systems about participation requirements!</b>	
	<b>Participating position in System “A”</b>	<b>Non-Participating position</b>
	<p>Member’s entire pension is suspended. Member participates.</p>	<p>- If “full time” and member formerly participated in Regular plan:</p>
	<b>Participating position in System “B” (a third reciprocal system)</b>	<p>Member’s pension is suspended.</p> <p>- If part-time and member formerly participated in Regular plan:</p>
	<p>If “full time” and formerly participated in Regular plan</p> <ul style="list-style-type: none"> <li>- Member’s entire pension is suspended.</li> <li>- Member participates.</li> <li>- Member is Tier 2.</li> </ul> <p>If not “full time” and formerly participated in Regular plan</p> <ul style="list-style-type: none"> <li>- Member continues to receive IMRF pension.</li> <li>- Member participates in reciprocal system.</li> <li>- Member is Tier 2.</li> </ul> <p><b>Note:</b> SLEP exception – SLEP Tier 2 members do not have the Return to Work limitations that Regular members have.</p>	<p>Member continues to receive IMRF pension.</p>

Note: Returning to Work “full-time” or “not full-time” is a determining factor for suspending a Tier 2 member’s pension, but not necessarily for participation.

\*\*\* **If member has reciprocal service, member should contact all systems about participation, pension suspension and other possible requirements, regardless of whether member retired reciprocally.**