



# REQUEST FOR AN ACCELERATED PAYMENT EXEMPTION

IMRF Form 7.20 (Rev. 08/2017)

Certain types of accelerated payments result from standard business practices (for example overtime hours), and may qualify for an exemption. Accelerated payment exemptions are defined by law. If your accelerated payment meets one of the qualifying reasons below, you can apply for an exemption.

**Receiving an accelerated payment exemption does not mean your employer doesn't have to pay this cost.** Receiving an exemption means the cost will be paid over a longer period of time, through your employer's contribution rates.

**Completing this form does not guarantee your request will be approved.**

|  |                             |                             |                    |                                   |
|--|-----------------------------|-----------------------------|--------------------|-----------------------------------|
| MEMBER'S LAST NAME<br><b>Member</b>      | FIRST NAME<br><b>Martin</b> | MIDDLE INITIAL<br><b>M.</b> | JR., SR., II, ETC. | IMRF MEMBER ID<br><b>999-9999</b> |
| EMPLOYER NAME<br><b>City of Anywhere</b> |                             |                             |                    | EMPLOYER IMRF ID<br><b>00000</b>  |

To qualify for an accelerated payment (AP) exemption, you must:

- Have documentation to show the wages that caused the AP meet one of the exemptions below.
- Include **all** supporting documentation **for each wage period listed in your AP Invoice**.
- Submit this form **and** all required supporting documentation **within 30 days of the date of your AP Invoice**.

Check your qualifying exemption below:

- ☐ **Overtime or Overload Hours:** Overload hours are temporary assignments outside of the member's normal responsibilities. For example, a teacher aide is temporarily given additional duties as a bus driver.
- ☒ **Increase in Required Hours:** An increase in the number of hours worked. An increase in required hours does NOT include overtime or overload hours or a promotion. A change from part-time to full-time is also considered an increase in required hours.
- ☐ **Standard Promotion:** A standard promotion must result in increased responsibility and workload for the member.
- ☐ **Vacation Time Payout:** Payments for unused vacation time. The payments must be made in the final three months of the member's Final Rate of Earnings period to meet this exemption.
- ☐ **Personnel Policies:** Your governing body must have adopted a personnel policy **before** January 1, 2012, that specifies members who began IMRF participation **after** December 31, 2011, will either **not** receive similar earnings increases, or will receive similar increases but the increases will not be paid in the IMRF earnings period.
- ☐ **Collective Bargaining Agreement:** The earnings increase was paid under a contract or collective bargaining agreement entered into, amended, or renewed **before January 1, 2012**.

## IMPORTANT!

**You must send ALL required supporting documentation *with this form* at the SAME time—submit them as ONE package.**

See the back of this form for a description of the documentation you must include.

### CERTIFICATION BY AUTHORIZED AGENT

I certify that information for the above named member is in agreement with the governmental unit's records.

**X** **Alayna Agent**

**October 15, 2017**

SIGNATURE OF AUTHORIZED AGENT\*

DATE (MM/DD/YYYY)

*\* I understand that 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).*

**IMRF**

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[www.imrf.org](http://www.imrf.org)

# REQUIRED DOCUMENTATION YOU MUST INCLUDE WITH THIS FORM

Find the exemption you checked on the front of this form and review the required documentation that you must include. If your AP Invoice covers more than one wage period, **you must include the required documentation for each wage period listed on your AP Invoice.** Use this page as a checklist for your required documentation.

## Overtime or Overload hours

Overload hours are temporary assignments outside of the member's normal responsibilities. For example, a teacher aide is temporarily given additional duties as a bus driver.

*Required documentation you must submit with this form:*

- ☐ 1. Documentation summarizing number of overtime/overload hours and dollar value attributable **to each wage period** shown on the AP invoice.

## Increase in Required Hours

An increase in the number of hours worked. An increase in required hours does NOT include overtime or overload hours or a promotion. A change from part-time to full-time is also considered an increase in required hours.

*Required documentation you must submit with this form:*

- ☒ 1. Written documentation showing the member worked additional hours, **AND**
- ☒ 2. Statement explaining why the additional hours were required, **AND**
- ☒ 3. Statement explaining that the member's hourly wage:
- Did not increase over the previous 12-month period, **OR**
  - Did increase, but the increase did not exceed the greater of 6% or 1.5 times the increase in the CPI-urban for the same time period in the previous year, **AND**
- ☒ 4. Worksheet showing the wage increase (wages to be exempt from Accelerated Payment).

## Standard Promotion

A standard promotion must result in increased responsibility and workload for the member.

*Required documentation you must submit with this form:*

- ☐ 1. Documentation showing date of the promotion, **AND**
- ☐ 2. Copies of old and new positions' job descriptions, **AND**
- ☐ 3. Narrative detailing nature of increased workload and responsibility, **AND**
- ☐ 4. Worksheet showing the wage increase (wages to be exempt from Accelerated Payment).

## Vacation Time Payout

Payments for unused vacation time made to the member in the final three months of the member's Final Rate of Earnings period.

*Required documentation you must submit with this form:*

- ☐ 1. Documentation summarizing the amount of unused vacation time paid out and the amount of earnings reported for the vacation time.

## Personnel Policies

For a personnel policy to qualify, it must meet **two** requirements:

1. Your governing body must have adopted the personnel policy **before** January 1, 2012.
2. The policy **must specify** that members who began IMRF participation **after** December 31, 2011 will either:
  - **Not** receive similar earnings increases.
  - Will receive similar increases, but the increases will not be paid in the IMRF earnings period.

The personnel policy must meet **both** of these requirements. If it only meets one of the above requirements, it **DOES NOT** qualify for an exemption.

*Required documentation you must submit with this form:*

- ☐ 1. Copy of personnel policy provision providing for the increase, including the date it became effective, **AND**
- ☐ 2. Copy of personnel policy provision showing that the earnings increase for which the exemption is claimed does not apply to employees who begin service on or after January 1, 2012, **AND**
- ☐ 3. Narrative and any other supporting documentation that will allow IMRF to better understand the nature of the payment, **AND**
- ☐ 4. Worksheet showing the wage increase (wages to be exempt from Accelerated Payment).

## Collective Bargaining Agreement

This situation is not common. The earnings increase must have been paid under a contract or collective bargaining agreement that was entered into, amended, or renewed before January 1, 2012.

*Required documentation you must submit with this form:*

- ☐ 1. Contract or collective bargaining agreement, including its date of approval, amendment or renewal, **AND**
- ☐ 2. A statement by the employer which indicates the provision within the contract or agreement under which the earnings increase was paid, **AND**
- ☐ 3. Worksheet showing the wage increase (wages to be exempt from Accelerated Payment), **AND**
- ☐ 4. Any other pertinent information showing the increase meets this exemption.