



Illinois Municipal Retirement Fund

Manual

For

Authorized Agents

2022

For the Regular and SLEP Plans

Issued by Authority of the Board of Trustees of the
Illinois Municipal Retirement Fund
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Springfield, IL

Member Service Representatives: 1-800-ASK-IMRF
(1-800-275-4673, 7:30 a.m. to 5:30 p.m. Monday through Friday)

IMRF Employers Only: 1-800-728-7971
(7:30 a.m. to 5:30 p.m. Monday through Friday)

www.imrf.org

You can view an interactive version of this Manual in the Employer Publications area of the IMRF website.



Introduction

IMRF Mission Statement, Vision, and Values

IMRF Mission Statement

It is the mission of this Fund to efficiently and impartially develop, implement, and administer programs that provide income protection to members and their beneficiaries on behalf of participating employers in a prudent manner.

Adopted September 26, 1991

IMRF Vision

To provide the highest quality retirement services to our members, their beneficiaries and employers.

IMRF Values

Respect Recognizing the worth, uniqueness and importance of ourselves, our coworkers, and our membership builds collaboration and cooperation.

Empathy Being aware of the feelings of others and how our actions affect them enables us to be responsive to the needs of our membership.

Accuracy Performing our duties in an accurate and timely manner ensures our members receive the service and benefits to which they are entitled.

Accountability Accepting responsibility for our actions cultivates the trust of our coworkers, members, and employers.

Courage Recognizing the need for innovation and being willing to change strengthens our ability to meet future challenges and opportunities.

Honesty Acting in a truthful, ethical, and professional manner builds confidence with our membership and the public.



2022 IMRF Board of Trustees

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Elected by IMRF employers

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(formerly) Illinois Municipal Retirement Fund

Five Key Documents Employers Receive During the Year

Each year, IMRF employers receive five key documents from IMRF. The documents detail the employer's pension assets, liabilities, and contribution rate. Employers need this information for financial planning, accounting, and reporting purposes.

2022 Schedule		
Month Issued	Document	Year Covered
February	Employer Reserve Statement	2021
February	Employer Copies of Member Statements	2021
April	GASB Disclosure	2021
April	Preliminary Rate Notice	2023
November	Final Rate Notice	2023

The **Employer Reserve Account Statement** provides an accounting of your employer's IMRF assets. The document reports your employer's opening account balance on January 1, 2021, its closing balance on December 31, 2021, and investment earnings (credit or charge), charges for employee retirements, and credits for contributions made.

Employer Copies of Member Statements provide a summary of your members' accounts for 2021. The statements feature details of your members' plans and tiers, service credit, wages and contributions reported, and the type of wages, e.g., tax-deferred, disability, seasonal, etc. These statements are for your employer's records.

The **GASB Disclosure** provides the funded status of your employer's IMRF plan(s) as of December 31, 2021. The document also includes three-year trend data showing whether your employer's pension assets are increasing or decreasing relative to its pension liabilities. Your auditor will need this information.

The **Preliminary Rate Notice** provides your employer's estimated contribution rate for 2023. The **Final Rate Notice** provides your actual contribution rate for 2023. Your rate includes contributions for retirement, death, and disability benefits, supplemental benefit payment, and Early Retirement Incentive (if applicable).

You can access all these documents in the Document Archive of Employer Access.

Checklists for Common Procedures

Use the following Authorized Agent Procedures Checklists to simplify gathering information you need to complete tasks.

- Use the checklists as a reference document only, or
- Photocopy the checklists to complete and put in a member's file
- Print additional copies via IMRF's website: http://www.imrf.org/pubs/er_pubs/checklists.htm, or
- Order more checklists via Form 2.50

These checklists are for your reference and should not be sent to IMRF.

Should this employee be enrolled in IMRF?

DO NOT submit this checklist to IMRF—for employer's use only.

This checklist should be used to determine whether an employee should be enrolled in IMRF. (Use this checklist as a reference only or place a copy in the member's file. Do **NOT** submit it to IMRF.) This checklist also provides **documentation which should be placed in the employee's personnel file** for future use. (You can also refer to Section 3, "Coverage," in the Manual for Authorized Agents for details regarding which employees are covered by IMRF.)

Employee Name: _____

Member ID: _____ Date: _____

Is this employee receiving an IMRF pension?

☐

Yes
Stop completing this checklist.
Call IMRF at 1-800-728-7971

☐

No
Continue completing this checklist.

Check one:

☐

New hire or rehire

☐

Promotion or employee assumed additional duties

☐

New position

☐

Annual review of non-participants to evaluate the hourly requirement of their respective positions

1. What is the hourly standard of your employer? (Refer to your Employer Access account if you are not sure.)

☐

600 hours effective _____

☐

1,000 hours effective _____

2. If your employer adopted the 1,000-hour standard after it joined IMRF, did the employee work for your employer in a position requiring at least 600 hours before the 1,000-hour standard was adopted? (Refer to your Employer Access account if you are not sure when/if your employer adopted the 1,000-hour standard.)

☐

Yes
If yes, employee is grandfathered under the 600-hour standard for your employer only and must be enrolled if it is determined that his or her current position requires, equals or exceeds 600 hours. This is true even if your employer is under the 1,000-hour standard. If you are enrolling the employee, complete the enrollment checklist, then submit a Notice of Enrollment through Employer Access.

☐

No
If no, go to question 3.

3. Determine the hourly requirements of the employee's position. Use the exact hours, if known. If not, make a good faith evaluation based on the job description, the history of the position, and the time required to do similar work.

a. Number of hours per day _____

b. Number of days per week _____

c. Number of weeks per year _____

Multiply a x b = _____

Multiply the total of a x b by c = _____

This total is the expected number of hours the position requires.

07/2019

Locally funded, financially sound.



IMRF Employer Checklist - Should this employee be enrolled in IMRF?

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4. If the employee will occupy or serve in more than one position with your employer, repeat the procedure in number 3 for each position.

If the position or total of all positions requires, equals or exceeds your employer's hourly standard, the employee should be enrolled immediately. Complete the enrollment checklist and submit a Notice of Enrollment through Employer Access.

5. Is employee a police chief eligible for transfer into IMRF for SLEP coverage?☐

Yes

If yes, does the position require the annual hourly standard? If the position qualifies, the police chief can choose to participate if they had service prior to 1/1/2019. If he or she elects participation, enroll the police chief by submitting a Notice of Enrollment through Employer Access. Police Chiefs have a three-month window to choose this option. See Manual for Authorized Agent Chapter 3. Coverage, Part II Other than Schools, 3.80 Police Officers, C. Police Chiefs.

☐

No

If no, go to question number 6.

6. Is employee performing teacher aide duties?☐

Yes (the employee will provide instructional support in the classroom, tutor, supervise students, or perform clerical tasks required by teachers)

If yes, does the position require the annual hourly standard?

If the position qualifies, the teacher aide should be enrolled immediately by submitting a Notice of Enrollment through Employer Access.

☐

No

If no, go to question number 7.

7. Is employee a governing body official?☐

Yes

If yes, has your governing body:

- Determined that this position requires the hourly standard?*
- Filed a resolution with IMRF certifying that the position meets the hourly requirement?*

(You can view your Employer's IMRF resolutions through your Employer Access Account.)

If the answer to both of these questions is yes, the official can choose at any time to participate. If he or she elects participation, have them fill out Form 6.21 and enroll the official by submitting a Notice of Enrollment through Employer Access.

**If this employee was first elected or appointed to this position on or after 1/1/2018, the position must require 1,000 hours to be eligible for IMRF participation.*

☐

No

If no, go to question number 8.

8. Is employee a city hospital worker or a non-governing body elected official?☐

Yes

If yes, does the position require the annual hourly standard?

If the position qualifies, the employee can choose at any time to participate. If he or she elects participation, have them fill out Form 6.21 and enroll the employee by submitting a Notice of Enrollment through Employer Access.

☐

No

If no, this checklist has been completed. You should have determined whether this employee should be enrolled.

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IMRF Employer Checklist

Participation – Steps to enroll employees in IMRF

DO NOT submit this checklist to IMRF—for employer's use only.

Use this checklist as a reference only or place a copy in the member's file. The completed checklist provides documentation of the participation application process and should **not** be submitted to IMRF.

To know whether an employee should be enrolled in IMRF:

- Does the employee meet your Hourly Standard? (Refer to your Employer Access account if you are not sure of your employer's Hourly Standard.)
- Complete IMRF's "Should this employee be enrolled in IMRF?" checklist available at www.imrf.org.

Is the employee receiving an IMRF pension?

- Contact IMRF employer 800 immediately at 1-800-728-7971, and have the retiree call the member 800 number at 1-800-275-4673 to discuss the rules concerning returning to work as a retiree. Failure to inform IMRF of a return to work that qualifies for IMRF participation could result in **significant financial repercussions for a retiree and their employer**.

Steps for enrolling an employee for participation in IMRF:

- ☐ 1. Employer completes IMRF checklist "Should this employee be enrolled in IMRF?"
- ☐ 2. Authorized Agent submits Notice of Enrollment in IMRF through Employer Access (paper form 6.10 if employer does not have Internet Access).
- ☐ 3. Employer notifies its payroll department of the IMRF deduction for new member.
- ☐ 4. Member will receive an IMRF Welcome Packet with appropriate Benefits Booklet and instructions on how to setup a Member Access account. Remind employee to complete their Designation of Beneficiary Form in Member Access.

Special Conditions of Participation (if applicable):

- ☐ **Omitted service:** Members who work or have worked in IMRF covered positions but have never been enrolled may obtain past service credit for the time the employer omitted to enroll them in IMRF by filing **Form 6.05**.
- ☐ **Resolution for Governing Body Officials:** Resolution for qualifying Government Body Officials to participate in IMRF (Form 6.64) must be on file with IMRF. The Online Enrollment application will create a partially pre-filled Form 6.64 for you to print out and have the governing body complete.
- ☐ **Election to Participate:** Election for qualifying positions (Elected Officials and City Hospital Employees) to participate in IMRF (Form 6.21). The Online Enrollment application will create a partially pre-filled Form 6.21 for you to print and have the member sign.
- ☐ **Retroactive Service:** Application for retroactive service credit (Form 6.04) for Elected Officials and City Hospital Employees who worked in qualifying positions prior to their enrollment in IMRF.
- ☐ **Police Chiefs:** If the member is a police chief eligible for transfer into the Sheriff's Law Enforcement Personnel plan (SLEP), complete Form 6.22. The Online Enrollment application will create a partially pre-filled Form 6.22 for you to print and have the member sign.

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IMRF Employer Checklist

Termination Checklist for Employers

DO NOT submit this checklist to IMRF—for employer's use only.

Use this checklist as a reference, or place a copy in the member's file for your records. Do **not** send this checklist to IMRF.

1. ☐ **Complete and file the Notice of Termination of Participation (Form 6.41) using Employer Access, regardless of the reason for termination.**

Submit the Notice of Termination of Participation form no later than the member's last day of employment.

This will avoid a possible delay of benefits or refunds. You do not need to wait until you pay the final wages to submit the termination notice:

- Submitting the notice later than the member's last day could cause the member's benefit to be delayed.
- Submitting the notice too early may cause re-work if the member uses any unused and unpaid sick days or changes the last day of employment.

Note: If you need to revise the termination, simply send the form again. The system will ask if you are revising the form, click "yes," and make changes as needed.

2. ☐ **Use one of the four following checklists depending on the member's reason for termination:**

A. Separation (employee quits or is terminated from his or her position)

- ☐ Tell the member that he/she is not required to apply for a separation refund.
If applicable, explain the process. For a refund of contributions, a member files an Application for Separation Refund (Form 5.10) using Member Access. To be eligible for a refund, a member must terminate employment as well as IMRF participation. A member cannot take a refund if he or she will continue working for your employer.
- ☐ Inform members that if they have questions regarding health insurance continuation, they should contact the Illinois Department of Insurance, Consumer Service Division.

B. Retirement

- ☐ See [Retirement Checklist](#).
- ☐ Inform members that if they have questions regarding health insurance continuation, they should contact the Illinois Department of Insurance, Consumer Service Division.
- ☐ Tell the retiring member to file an Application for Retirement Annuity (Form 5.20) with IMRF using Member Access.

C. Death

- ☐ See [Death Benefit Checklist](#).
- ☐ Inform survivors that if they have questions regarding health insurance continuation, they should contact the Illinois Department of Insurance, Consumer Service Division.
- ☐ Advise survivors to contact IMRF at 1-800-ASK-IMRF (1-800-275-4673).

D. Disability

- ☐ See [Disability Checklist](#).

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IMRF Employer Checklist

Disability Checklist

DO NOT submit this checklist to IMRF—for employer's use only.



Use this checklist as a reference only or place a copy in the member's file. The completed checklist then provides documentation of the disability application process and should **not** be submitted to IMRF.

To avoid possible loss of benefits...

Application for disability benefits must be made to IMRF no later than six months from the date of disability (this date refers to the date assigned by the doctor certifying the employee's disability).

Disability Checklist

- ☐ Date member last worked (does not include sick or vacation time) _____
- ☐ Date member last paid (not the date of the member's last paycheck, but the last day for which the member will receive wages or compensation, including sick and vacation time) _____

Give member:

- ☐ Attending Physician's Statement—Disability Claim (Form 5.42)
- ☐ Member's Application for Disability Benefits (Form 5.40)
(Member can apply for disability benefits online via Member Access)

Member applies for disability

- ☐ Member applies online
- ☐ Member submits paper Form 5.40

Employer should complete and file with IMRF:

- ☐ Employer Statement—Disability Claim (Form 5.41)
(Employer should complete and submit Form 5.41 through Employer Access)

Other issues, if applicable:

- ☐ Health Insurance Continuation vs. COBRA, see IMRF Manual for Authorized Agents
- ☐ If workers' compensation is supplemented, check reporting rules.
Call 1-800-ASK-IMRF (275-4673).
- ☐ Workers' compensation and/or Social Security offsets
- ☐ If disability will last longer than five months, advise member to apply for Social Security disability.
Phone Number: 1-800-772-1213
- ☐ Consider retirement benefits vs. disability options if eligible

Employer should complete and file with IMRF at the end of disability:

- ☐ Employer's Notice of Trial Work period or Certificate of Termination of Disability (Form 5.45)
- ☐ Submit physician release

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IMRF Employer Checklist

Retirement Application Checklist

DO NOT submit this checklist to IMRF—for employer's use only.

Use this checklist as a reference or place the copy in the member's file. The completed checklist then provides documentation of the retirement process and should **not** be submitted to IMRF.

Member responsibilities:

- ☐ Obtain "Retirement Checklist" from IMRF if not previously requested
- ☐ Obtain Pension Estimate from IMRF (1-800-ASK-IMRF or 1-800-275-4673)
- ☐ Contact Social Security if eligible (age 62 or older)
- ☐ Submit letter of resignation or equivalent to employer
- ☐ Complete and file application for IMRF Retirement (Form 5.20)
(can apply for retirement online via Member Access)
- ☐ Contact other Illinois Pension Systems under the Reciprocal Act (if applicable)

Member should print his/her IMRF Member ID number on ALL documents sent to IMRF:

- ☐ All members submit a **copy of Birth Certificate**
- ☐ Married members or members in a civil union submit a **copy of Marriage/Civil Union Certificate**
- ☐ Divorced members (who divorced while participating in IMRF) submit a **copy of Judgment of Dissolution of Marriage/Civil Union**

Employer files Notice of Termination (Form 6.41) – Submit via Employer Access

- ☐ Indicate the member's final payroll month
- ☐ Indicate number of member's unused, unpaid sick days

Discuss with member

- ☐ Health Insurance Continuation, see *IMRF Manual for Authorized Agents* at www.imrf.org
- ☐ Deferred Compensation carrier
- ☐ NCPERS Group Voluntary Life Insurance continuation

Member will receive the following information from IMRF:

1. IMRF retirement information
2. Single (unmarried or not in a civil union) members — "Distribution/Rollover Certification" (Form BW-60)
3. Option letter (if under 62 years of age) — after IMRF receives final wage report from employer
4. Certificate of Benefits

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Employers may use IMRF's Monthly Report of Benefit Approvals to verify accuracy of amount charged against employer's account for a retiring member's pension.

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IMRF Employer Checklist

Death Benefit Checklist

DO NOT submit this checklist to IMRF—for employer's use only.

Use this checklist as a reference only—do not submit it to IMRF.

You may want to keep a completed checklist in your member's file as documentation of the death benefit application process.

IMRF Member Services Representatives are available to contact the survivors of a deceased member to discuss benefits.

For all IMRF members (active, inactive, retired, or on IMRF Disability)

- ☐ Advise survivors to contact IMRF at 1-800-ASK-IMRF (1-800-275-4673.)

For active members or members on IMRF Disability

To avoid a delay in benefit payments, you must:

- ☐ File a Notice of Termination through Employer Access
- ☐ Report the member's final earnings on the IMRF Monthly Wage Report

The IMRF death benefit will be paid after IMRF receives all the required forms and the member's final monthly payroll report.

Other Considerations

Survivors may also need your assistance to:

- ☐ Review Health Insurance Continuation vs. COBRA options
- ☐ Contact any Illinois Reciprocal Systems the member participated with
- ☐ Notify the member's Deferred Compensation carrier (if applicable)
- ☐ Notify NCPERS Group Voluntary Life Insurance carrier (if applicable)

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Employer Forms

The following forms charts indicate what form(s) should be used for specific situations. We suggest you refer to both the Checklist and Forms Chart to ensure that all documentation/information needs are met.

IMRF no longer mails paper forms to employers that have Internet access. These, and other, IMRF forms can be downloaded from www.imrf.org. Several forms can be completed electronically via secure Employer Access.

Authorized Agent Administration	
Notice of Appointment of Authorized Agent (AA), Form 2.20	
Request for Blank Forms, Form 2.50	
Employer Access User ID, register online at www.imrf.org	
To enroll, change accounts or add an account for Electronic Funds Transfer (EFT) for payments made to IMRF, Form 3.00	
Change the account IMRF will use to send electronic payment for health premiums deducted from employer's retired members' benefit payments, Form 3.01	

Enrolling an employee in IMRF	
All eligible employees	Submit via Employer Access (mandatory if employer has Internet access) Notice of Enrollment in IMRF, Form 6.10
In addition:	
City Hospital Employees	Election to Participate for Qualifying Position, Form 6.21 A pre-populated "Election To Participate For Qualifying Position" form is created as part of the online enrollment process.
All Elected Officials	Election to Participate for Qualifying Position, Form 6.21 A pre-populated "Election To Participate For Qualifying Position" form is created as part of the online enrollment process.
	Resolution for Elected Officials, Form 6.64, if not previously filed
Chief of Police	Election of Police Chief to participate as SLEP Member, Form 6.22 A pre-populated Form 6.22 is created as part of the online enrollment process.
Airport Police participating in SLEP	Resolution to adopt the IMRF SLEP Program for Airport Police, Form 1.55
If the employee will not participate in Social Security	Statement Concerning Employment in a Job Not Covered by Social Security, Social Security Administration Form 1945

Considering increasing the earnings of a member by 12% or more

Employer is considering increasing the earnings of a member by 12% or more (P.A. 97-0609)

Submitted via Employer Access
Can also use Member Employment Information, Form 6.19

Changing information for a member

Changes to member's employment or plan

Submitted via Employer Access
Can also use Member Employment Information, Form 6.19

ECO Member changes plans to SLEP or to Regular

Revocation of Election to Participate in ECO Plan, Form 6.28

Changes to member's address, Social Security number, name, birth date, sex

Submit via Employer Access
Can also use Member Information Change, Form 6.20
Member can submit via Member Access

Member wishes to change beneficiary

Designation of Beneficiary, Form 6.11
Member can submit via Member Access

Terminating an employee

For all terminated members (retires, dismissed, resigns, dies, or no longer eligible for IMRF participation)

Submit via Employer Access
May also use Notice of Termination of IMRF participation, Form 6.41

Elected official position no longer qualifies for IMRF

Governing body previously determined elected position required performance of duty that met or exceeded employer's hourly standard, but the duties and responsibilities of the position changed and it no longer meets or exceeds the employer's hourly standard.

Resolution Relating to Termination of Participation By Elected Officials in IMRF, Form 664T

Member retirement – in addition to Form 6.41 file the following forms

Member retires*

Application for Retirement Annuity (Pension), Form 5.20
Member can submit via Member Access

Copies of birth certificate, marriage/civil union certificate and spouse's birth certificate if not previously filed

Member retires under ERI

Application for Retirement Annuity (Pension), Form 5.20
Member can submit via Member Access

Notice of Intent to Retire under IMRF ERI, Form 5.21 (filed with member's retirement application)
Member can submit via Member Access

	Resolution to Adopt IMRF Early Retirement Incentive, Form 6.77, if not previously filed
	Copies of birth certificate, marriage/civil union certificate and spouse's birth certificate if not previously filed
Member wants to have his or her pension payments "revert" (become payable) to someone else upon the member's death.	Special Needs Annuity Application, Form 5.20R (filed with the member's retirement application, formerly "Reversionary Annuity Application") Read more in the Special Needs Annuities brochure.
Member or member's surviving spouse wants health insurance premiums deducted from pension payments	Health Insurance Premium Deduction Authorization, Form 7.10
Member is a public safety employee and wants to take a tax deduction of up to \$3,000 on their federal income tax return for health insurance or long term care insurance premiums.	Election For Deductions for Health or Long Term Care Insurance Premiums Paid Directly to Insurer, Form 7.12D Election For Deductions Health or Long Term Care Premiums Paid through Employer or Endorsed Plan Administrator, Form 7.12E

*Please note:

- File applications for benefits promptly. Retirement pensions can be paid retroactively for no more than one year. Disability benefits can be paid retroactively for no more than six months.
- Documents submitted with a form should include the member's Social Security number.
- Only one copy of any form is required; employer should retain a copy of any form sent to IMRF.
- Social Security benefit claims must be made with the local Social Security office.

Member resigns, is dismissed, or job reclassified and no longer qualifies for IMRF

Member stops participating in IMRF and is leaving member contributions on deposit and not forfeiting (not giving up) IMRF service credit	Submit via Employer Access May also use Notice of Termination of IMRF Participation, Form 6.41
Member stops participating in IMRF and is taking a refund of IMRF contributions	Submit via Employer Access May also use Notice of Termination of IMRF Participation, Form 6.41 Application for Separation Refund, Form 5.10 Member can submit via Member Access Note: To be eligible for a refund, the member must terminate employment as well as IMRF participation. The member is not eligible for a refund if he or she will continue working for the same unit of government in a position that is not eligible for IMRF or in a position that will participate in a reciprocal or local police or fire fund.
Death of a member	
Member was actively participating	Submit via Employer Access May also use Notice of Termination of IMRF Participation, Form 6.41

	Application for Death Benefit, Form 5.30
	Death certificate, marriage/civil union certificate (if beneficiary is surviving spouse), beneficiary's birth certificate, judgment of dissolution, if applicable.
Member was receiving IMRF pension	Application for Death Benefit, Form 5.30
	Copies of death certificate, marriage/civil union certificate (if beneficiary is surviving spouse)

Disability

Member becomes disabled*	Member's Application for Disability Benefits, Form 5.40 Member can submit via Member Access
	Employer Statement—Disability Claim, Form 5.41
	Physician's Statement – Disability Claim, Form 5.42
If member also wants health insurance premiums deducted from total and permanent disability benefit payments	Health Insurance Premium Deduction Authorization, Form 7.10
If member is a public safety employee and wants health or long term care insurance premiums deducted from total and permanent disability benefit payments	Election For Pre-Tax Deductions For Health or Long Term Care Insurance Premiums, Form 7.12
Member returns to work for trial work period after disability	Employer's Notice of Trial Work Period, Form 5.45

*See note on previous page.

Leave of Absence

Member is taking unpaid leave of absence and wants to continue to earn IMRF service and maintain IMRF disability and death benefit protection	IMRF Benefit Protection Leave, Form 6.32
Seasonal Leave: Granted automatically for school districts and park districts	Other employers indicate seasonal months on Notice of Enrollment Indicate seasonal months through Employer Access

Wage Reporting – Current Year

In the month paid	First Data Government Solutions Electronic Funds Transfer
	Submit via Employer Access (mandatory if employer has Internet access) Monthly Report of IMRF Wages & Contributions, Form 3.11

	Monthly Deposit Summary, Form 3.10 (Created automatically when detail submitted via Employer Access)
To correct previously reported earnings	Submit via Employer Access (mandatory if employer has Internet access) Employer's Report of Adjustments to IMRF Earnings, Form 3.20
For members paid irregularly	Employers indicate months member will be paid when enrolling member
Reporting Seasonal Leave	Granted automatically for school districts and park districts, other employers indicate seasonal months when enrolling member
Paying ERI costs	First Data Government Solutions Electronic Funds Transfer
Establish Electronic Funds Transfer	IMRF Electronic Funds Transfer (EFT) Enrollment Form, Form 3.00

Wage Reporting – Prior Years (Includes Purchase of Past Service)

Member's wages and/or contributions were reported in error	Submit via Employer Access (mandatory if employer has Internet access) Employer's Report of Adjustments to IMRF Earnings, Form 3.20
Member was reported as Regular IMRF, should have been reported as SLEP	Certificate of Sheriff's Law Enforcement Service, Form 6.71 Submit via Employer Access (mandatory if employer has Internet access) Employer's Report of Adjustments to IMRF Earnings, Form 3.20
Member wants to convert military service to IMRF service credit	Application to Purchase Military Service Credit, Form 6.02J

Member wants to repay a separation refund

A member may repay a refund and reinstate forfeited service credit after he or she participates in IMRF's Regular or ECO plans or in a reciprocal system for two years. A member returning to SLEP participation can repay the refund and reinstate the service immediately.	Application for Reinstatement of Service Credit, Form 6.03 Member can submit via Member Access
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Member wants to purchase retroactive service

Elected official held office qualifying for IMRF before he or she elected to participate (maximum 50 months)	Application for Retroactive Service Credit, Form 6.04
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Elected official held office qualifying for IMRF before he or she elected to participate and wishes to purchase more than 50 months.	Application for Retroactive Service Credit, Form 6.04 Note: In order to purchase more than 50 months of Retroactive Service Credit, the employer or governing body must have passed a resolution allowing this before December 31, 2001. If this resolution is not already on file with IMRF, the member may not purchase more than 50 months of service credit.
City hospital employee worked in a position qualifying for IMRF before he or she elected to participate (maximum 50 months)	Application for Retroactive Service Credit, Form 6.04
Member worked in a position qualifying for IMRF but was barred from participation because of age	Application for Retroactive Service Credit for employees previously barred by age, Form 6.04A
Member wants to purchase omitted service	
Member worked in a position qualifying for IMRF but earning and contributions were never reported to IMRF	Omitted Service Credit Verification, Form 6.05
Member wants to purchase prior service	
Member worked in a position qualifying for IMRF before his or her employer joined IMRF	Application for Prior Service Credit, Form 6.07
Member wants to purchase out-of-state service	
Member worked for a local unit of government in another state and participated in its public retirement program. Member must have participated with current IMRF employer for two years	Out-of-state Service Credit Authorization, Form 6.33

General Assembly member wants to purchase service earned as an elected official	
General Assembly member held office qualifying for IMRF and did not elect to participate in IMRF. Must be a current General Assembly member	Application by Member of General Assembly for Service Credit as Elected Official, Form 6.34
	Resolution for Elected Officials, Form 6.64, if not previously filed
ECO member wants to convert existing Regular and/or SLEP service to ECO service	
Member previously participated in Regular IMRF or SLEP, now participates in ECO	Conversion of Regular or SLEP Service Credit to ECO Service Credit, Form 6.06
SLEP member wants to convert up to 120 months of existing Regular service to SLEP Service	
SLEP member has existing Regular service followed by SLEP service.	Conversion of Regular Service Credit to SLEP Service Credit, Form 6.09
Police Chief participates in SLEP and wishes to transfer service as a police officer	
Appointed police chiefs of a city, town or village that has formed its own police pension fund chooses to participate in IMRF SLEP instead of the local police pension fund.	Election of Police Chief to Participate as a SLEP Member, Form 6.22
Member payment for past service	
Member wants to pay for past service (military, retroactive, omitted, prior, etc.) with a distribution (money) from an IRA or qualified pension plan	Rollover Certification for Payment of Past Service Credit, Form 6.01
Member wants to pay for past service through IMRF Tax-Deferred Payroll Deduction Program	Program discontinued due to recent IRS rulings. Refer to paragraph 6.40 C. Member Application and Payments.

Resolutions – Military Service Credit or Military Leave
Resolution for Military Leave Authorization, Form 6.62
Resolution to Allow LIMITED Service Credit for Military Leave that INTERRUPTED IMRF Participation, Form 6.62a
Resolution for Military Service Credit, Form 6.63A

Miscellaneous Resolutions and Certificates, and Suggested Forms for Resolutions
To adopt the IMRF SLEP Program for Airport Police, Form 1.55
To Allow UNLIMITED Service Credit for Military Leave that INTERRUPTED IMRF Participation, Form 6.62
To Allow LIMITED Service Credit for Military Leave that INTERRUPTED IMRF Participation, Form 6.62A
Resolution – Relating to Participation by Elected Officials in IMRF, Form 6.64

Resolution Relating to Termination of Participation By Elected Officials in IMRF, Form 664T
Resolution – Adoption of the 1,000 Hour Standard for IMRF Participation, Form 6.68
Certificate of Sheriff's Law Enforcement Service, Form 6.71
Resolution to Include Compensation Paid Under an Internal Revenue Code Section 125 Plan as IMRF Earnings, Form 6.72
Resolution to Adopt IMRF Early Retirement Incentive, Form 6.77
Resolution to Adopt Amortization Period for IMRF Early Retirement Incentive, Form 6.78
Resolution to Authorize Pension Service Credit for Employees Previously Barred by Age, Form 6.79
Resolution to Require Additional Member Contributions for Past Service Converted to the Alternative Benefit Program for County Officers, Form 6.83
Resolution – For Employer Pick-Up (Payment) of Member Contributions Required for Purchase of Extra Service Under the IMRF ERI, Form 6.85
Resolution – To Include Compensation Directed into a Retirement Health Savings Plan, Form 6.73
Resolution – To Include Taxable Expense Allowances as IMRF Earnings Form 6.74

Types of Dissolutions

Annexation	One employer completely dissolves into an existing employer.
Consolidation	Two or more employers completely dissolve and merge to form a completely new employer.
Partial dissolution	One unit of an IMRF employer becomes its own employer or joins with another IMRF employer.
Split dissolution	One employer completely dissolves and is annexed by two or more employers that may be new or already existing IMRF employers
School District(s) dissolved and annexed or consolidated into a different school district(s)	Certificate of Dissolution—Annexing School District (Form 1.70)
	Copy of the legal document that caused the annexation, e.g., legislation, referendum, or letter from legal authority authorizing the dissolution.
Non-school district unit(s) of government dissolved and annexed or consolidated into a different unit(s) of government	Certificate of Dissolution—Annexing Unit of Government (Form 1.72)
	Copy of the legislation, referendum or letter from legal authority authorizing dissolution.