



APPLICATION FOR RETROACTIVE SERVICE CREDIT

IMRF Form 6.04 (Rev. 11/2013)

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

Requirements for Retroactive Service Credit

1. **The application must be received by IMRF while the member is currently participating in IMRF or another retirement system** covered by the Illinois Retirement Systems Reciprocal Act.
2. The member earned the service after the date the governmental unit (employer) joined IMRF. If the member earned the service before the employer joined IMRF, use Form 6.07, "Application for Prior Service Credit."
3. The member earned the service in a position which qualified him or her for membership in IMRF.
4. This form is certified by the IMRF Authorized Agent and by the member.
5. The member pays IMRF contributions on the earnings and interest from the end of the retroactive period.
6. The member falls into one of the following categories:
 - a. County Elected Officials who worked in qualifying positions as affirmed in a resolution adopted by the County Board (IMRF Form 6.64). Limited to a 50-month maximum, unless he or she is a member of the County Board and a resolution (IMRF Form 6.81) was adopted before January 1, 1999 or December 31, 2001.
 - b. Non-County Elected Officials who worked in qualifying positions as affirmed in a resolution adopted by the governing body (IMRF Form 6.64). Limited to a 50-month maximum by the Illinois Pension Code unless board adopted resolution (IMRF Form 6.81) before December 31, 2001.
 - c. City hospital employees. Limited to a 50-month maximum by the Illinois Pension Code.
 - d. Employees of township road districts which became participating employers in IMRF on June 1, 1974, as part of a township.
 - e. ROTC instructors who rendered qualifying service prior to October 1, 1977, the date they would qualify for IMRF coverage.
 - f. Members who were employed between January 1, 1956, and July 1, 1957, who were required to wait one year before becoming eligible to participate.
7. **If the member has periods of Seasonal Leave (SE)**
The member may receive service credit for periods without earnings, provided he or she:
 - a. was employed in a seasonal position, and
 - b. had six consecutive months of earnings within a 12-month period, and
 - c. 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.
8. **If the member is Irregularly Paid (IP)**
The member may receive service credit for periods without earnings, provided he or she (usually an elected official) is normally paid annually, bi-annually, quarterly, etc.

Instructions for Completing this Form

1. **Certification by Authorized Agent for Position**
Check the box that applies to the member. (See number 6 above.) If checking "other," specify position category on the line provided.
2. **The Member Earnings Chart**
 - a. Enter the time period of retroactive service being applied for ("Retroactive Period Dates").
 - b. Enter the 4-digit year in the top row of the chart for as many columns as you will need. If more than 7 years of service are being entered, please photocopy this form. Indicate below the chart in the provided area the current page number and the number of pages submitted (Page ____ of ____).
 - c. Place an "x" in the earnings column if the member received earnings for that month. **Or**, if the member should receive Seasonal Service or Irregularly Paid Service, enter "SE" or "IP." (See numbers 7 and 8 above for SE and IP information.)
 - d. If there are months the member should not receive service, leave them blank, or draw a line through all of the columns.
 - e. Enter the total months of service credit earned and annual earnings per year.
3. **Authorized Agent Certification**
Sign and date where indicated.
4. **Selection of Service Type:**
 - a. **Regular Plan**
The basic IMRF plan that includes all eligible employees working for an IMRF employer, who meet the hourly standard (600 or 1,000) for that employer.
 - b. **Elected County Official (ECO) Plan**
In order to establish service as Elected County Official (ECO) service, the member must have participated in IMRF under the ECO plan. In addition, the member must have IMRF Form, "Election by Elected County Official to Participate in IMRF Elected County Official Plan," on file with our office. Refer to the ECO booklet appropriate to your plan (Original or Revised ECO). These booklets can be viewed at www.imrf.org or can be obtained by calling 1-800-ASK-IMRF (1-800-275-4673). **Purchase of retroactive service will NOT make a Revised ECO Tier 2 Member eligible for Revised ECO Tier 1.**
 - c. **Sheriff's Law Enforcement Personnel (SLEP) Plan**
In order to establish service as SLEP service, the member must have been a county sheriff. Documentation must be submitted along with the application for service, verifying that the member was the elected sheriff.

"Instructions..." continued from front

See the *IMRF Manual for Authorized Agents* for more detailed information.

6. Member Certification

Sign and date where indicated.

How the member pays for the service

1. Member Cost

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 members 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 a portion, all, 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 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.

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

The member may pay for this 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.

Income tax consequences for members

Has the member made deductible IRA contributions?

Members who made deductible IRA contributions prior to 1982 or after 1986 may be subject to a penalty for the IRA

contributions made for the retroactive period. These members should consult the Internal Revenue Service directly.

How purchasing the service will affect the member's pension

Members who want to know how the retroactive 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.

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 employer's contribution for retroactive service is paid through future contribution rates. Therefore, a separate employer payment is not required. The actuary will take the

retroactive service into account when determining the annual employer contribution rate.



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PLEASE PRINT — USE BLACK INK

MEMBER'S LAST NAME Rowe	FIRST NAME James	MIDDLE INITIAL J.	JR., SR., II, ETC.	SOCIAL SECURITY NUMBER 0 0 0 - 0 0 - 0 0 0 0
STREET (MAILING) ADDRESS 123 Birch Street		CITY, STATE AND ZIP Anywhere, IL 60000		DAYTIME TELEPHONE NUMBER (w/Area Code) (000) 000-0000
EMPLOYER WHERE SERVICE WAS RENDERED City of Anywhere				EMPLOYER IMRF I.D. NUMBER 00000
NAME OF CURRENT RETIREMENT SYSTEM IMRF		DATE PARTICIPATION BEGAN IN CURRENT SYSTEM (MM/DD/YYYY) 05/01/2001		CURRENT POSITION Councilman
RETROACTIVE POSITION Councilman		OPTIONAL: ANTICIPATED RETIREMENT DATE (MM/DD/YYYY)		DATE OF BIRTH (MM/DD/YYYY) 09/03/1952

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

- The applicant worked in a position which qualified him or her for membership in IMRF.
- The service which the applicant rendered is eligible under one of the following designations:
 - ☐ County Elected Official*#
 - ☐ City Hospital employee**
 - ☒ Non-County Elected Official*#
 - ☐ Other _____

Retroactive Period (MM/DD/YYYY):

05/01/2004 to 12/31/2006

For the following Earnings Chart, please refer to the first page of instructions.

ENTER YEAR	Year 2000	Year 2004	Year 2005	Year 2006	Year	Year	Year	Year
	EARNINGS "X" IRREGULARLY PAID "IP" OR SEASONAL "SE"	EARNINGS "X" IRREGULARLY PAID "IP" OR SEASONAL "SE"	EARNINGS "X" IRREGULARLY PAID "IP" OR SEASONAL "SE"	EARNINGS "X" IRREGULARLY PAID "IP" OR SEASONAL "SE"	EARNINGS "X" IRREGULARLY PAID "IP" OR SEASONAL "SE"	EARNINGS "X" IRREGULARLY PAID "IP" OR SEASONAL "SE"	EARNINGS "X" IRREGULARLY PAID "IP" OR SEASONAL "SE"	EARNINGS "X" IRREGULARLY PAID "IP" OR SEASONAL "SE"
JAN	X		X	X				
FEB	X		X	X				
MAR	X		X	X				
APRIL	X		X	X				
MAY	X	X	X	X				
JUNE	X	X	X	X				
JULY		X	X	X				
AUG		X	X	X				
SEPT	X	X	X	X				
OCT	X	X	X	X				
NOV	X	X	X	X				
DEC	X	X	X	X				
TOTAL MONTHS CREDIT	12	8	12	12				
TOTAL ANNUAL EARNINGS	\$31,500	\$2,400	\$3,600	\$3,600				

X Allen Agent
SIGNATURE OF AUTHORIZED AGENT

02/21/2008

DATE (MM/DD/YYYY)

* Limited to 50 months without 6.81 resolution.

** Limited to 50 months by the Illinois Pension Code.

A resolution finding that the elected position qualifies for membership must be on file with IMRF.

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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).

Choose One: I wish to establish the service on this application as:

☒ Regular Service

☐ Elected County Official Service—ECO

☐ SLEP Service (limitations may apply)

See instructions for eligibility for ECO or SLEP plan.

CERTIFICATION BY MEMBER: I certify that I received the above earnings from this governmental unit for the time indicated. For service in an elected office, I acknowledge that I must always contribute to IMRF while holding that same office and that I may not receive an IMRF pension during any term in that office.

X James Rowe
SIGNATURE OF MEMBER

02/21/2008

DATE (MM/DD/YYYY)

Members who have established an Individual Retirement Account (IRA) for income tax purposes should be sure to read "Income tax consequences for members" on the second page of instructions.

Illinois Municipal Retirement Fund

2211 York Road Suite 500 Oak Brook Illinois 60523-2337

Member Services Representatives 1-800-ASK-IMRF (1-800-275-4673) Fax: (630) 706-4289