



# ISSUE BRIEF

---

## **Senate Bill 2106:**

Required Minimum Distributions

**IMRF Position:**  
**SUPPORT**

**Sponsor(s):**  
**Senator Robert Martwick**

## Proposed Change in the Law

The bill changes the age for required distributions from age 70 ½ to the age required by the Internal Revenue Code.

Equivalent provisions are also included for the state systems as well (GARS, JRS, SERS, SURS, and TRS).

## Reasons for Position

As part of the larger federal spending package, Congress passed the SECURE Act in December of 2019 that included various tax and retirement savings provisions, one of which applies to public pension plans. Effective January 1, 2020, the age for required distributions for members who are inactive, but have contributions on file was increased from 70 ½ to 72. This change is to update the IMRF Article to comply with these new federal requirements.

As a tax-qualified retirement plan, IMRF is required to comply with federal Internal Revenue Code statutes regarding minimum distributions.

This bill is identical to Senate Bill 43.

---

### IMRF 2021 Board of Trustees

Gwen Henry – President  
Natalie Copper – Vice President  
Sue Stanish – Secretary

Louis Kosiba  
Tom Kuehne  
David Miller

Tracie Mitchell  
Peter Stefan

### For More Information

Bonnie Shadid  
IMRF Legislative Liaison  
630/368-5354  
[bonnieshadid-legal@imrf.org](mailto:bonnieshadid-legal@imrf.org)