



# ISSUE BRIEF

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## **Senate Bill 2107, as amended: Employer Participation**

**IMRF Position:  
NEUTRAL**

**Sponsor(s):  
Senator Martwick**

### Proposed Change in the Law

This bill, as amended, would add the newly created Illinois Firefighters' Pension Investment Fund (IFPIF) and Illinois Police Officers' Pension Investment Fund (IPPOF) to the list of participating instrumentalities for the purposes of allowing the fund's staff to participate in IMRF.

### Reasons for Position

The employers would be added to the list of employers eligible to apply for participation in IMRF as an instrumentality. The Board must approve eligibility upon application by the employer demonstrating it has the ability to maintain the liability over the long-term. It would also make participation by eligible employees of the employer (i.e., those who met the hourly standard) mandatory, removing a provision from the original bill that would have made their participation optional, which is contrary to current IMRF requirements and the Internal Revenue Code.

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