

MEMORANDUM

TO: Board of Trustees
FROM: Benefit Review Committee
DATE: November 20, 2025
SUBJECT: Report of the Benefit Review Committee Meeting held on
November 20, 2025

A meeting of the Benefit Review Committee of the Board of Trustees was held in the Oak Brook IMRF office on Thursday, November 20, 2025. Present at the meeting were Committee members Copper, Cycholl, Isaac, Miller, Stafford, Stefan, and Townsend. Staff members present were Shuliga, Beyer, Grossman, Seputis, Hatfield, and Hankiewicz.

(25-11-01) (Roll call)

Trustee Miller presided as chairperson and called the meeting to order at 1:15 p.m. Committee members Copper, Cycholl, Isaac, Miller, Stafford, Stefan, and Townsend were present for roll call.

(25-11-02) Approval of the committee meeting minutes from August 28, 2025

Motion: Copper
Second: Cycholl
Ayes: Copper, Cycholl, Isaac, Miller, Stafford, Stefan, and Townsend
Nays: None
Motion Passed: 7-0

(25-11-03) Cynthia Bacher and Rockford Park District– Return to Work

Ms. Bacher appeared before the Committee in person. Maryjo Pirages Reynolds and Jim Pirages appeared on behalf of the Rockford Park District, with Rhashonda Williams. The Committee received and reviewed the written submissions from the member, employer, and IMRF staff prior to the hearing. The Committee heard testimony from Cynthia Bacher and Rhashonda Williams, and heard argument from Maryjo Pirages Reynolds and Jim Pirages.

After deliberation, Trustee Stefan made a motion to recommend that the Board affirm the staff decision that Ms. Bacher violated the return-to-work rules and accrued a total overpayment of \$1,929.74, and that 50% of the overpayment liability would be charged to Ms. Bacher, to be collected at a rate of \$100 per month, and that the Rockford Park District should be held liable for 50% of the overpayment. Reenrollment is to be waived. The motion was seconded by Trustee Townsend.

Motion: Stefan
Second: Townsend
Ayes: Copper, Cycholl, Isaac, Miller, Stafford, Stefan, and Townsend
Nays: None
Motion Passed: 7-0

(25-11-04) Chris Conklin and Indian Prairie School District– Return to Work

Mr. Conklin appeared before the Committee in person. Doug Wiley appeared via videoconference on behalf of the Indian Prairie School District. The Committee received

and reviewed the written submissions from the member, employer, and IMRF staff prior to the hearing. The Committee heard testimony from Chris Conklin and Doug Wiley.

The Committee first heard argument regarding the late submission submitted by Mr. Conklin prior to the hearing.

After deliberation, Trustee Copper made a motion to consider the late submission and enter it into the record. The motion was seconded by Trustee Stefan.

Motion: Copper

Second: Stefan

Ayes: Copper, Cycholl, Isaac, Miller, Stafford, Stefan, and Townsend

Nays: None

Motion Passed: 7-0

After deliberation on the hearing testimony, Trustee Townsend made a motion to recommend that the Board affirm the staff decision that Mr. Conklin violated the return-to-work rules and accrued a total overpayment of \$37,383.04, and that 50% of the overpayment liability would be charged to Mr. Conklin, to be collected over 120 months, and that the Indian Prairie School District should be held liable for 50% of the overpayment. The motion was seconded by Trustee Isaac.

Motion: Townsend

Second: Isaac

Ayes: Cycholl, Isaac, Miller, Stafford, Stefan, and Townsend

Nays: Copper

Motion Passed: 6-1

(25-11-05) Timothy Roe and Union School District #46– Return to Work

Mr. Roe appeared before the Committee via videoconference. Diane Belton appeared via videoconference on behalf of the Union School District #46. The Committee received and reviewed the written submissions from the member, employer, and IMRF staff prior to the hearing. The Committee heard testimony from Timothy Roe, Diane Belton, and IMRF staff.

After deliberation, Trustee Miller made a motion to recommend that the Board affirm the staff decision that Mr. Roe violated the return-to-work rules and accrued a total overpayment of \$23,467.51, and that 50% of the overpayment liability would be charged to Mr. Roe, to be collected over 120 months, and that the Union School District #46 should be held liable for 50% of the overpayment.

Motion: Miller

Second: Townsend

Ayes: Cycholl, Miller, Stafford, Stefan, and Townsend

Nays: Copper and Isaac

Motion Passed: 5-2

(25-11-06) Findings and Conclusion of the IMRF Hearing Officer – Ruth Denoyer

Staff Attorney Grossman presented the findings and conclusion of the IMRF Hearing Officer in the above referenced case. The Committee reviewed the recommended findings and conclusions of the IMRF hearing officer.

After further discussion, a motion was made to recommend the Board overturn the staff determination and find that no separation violation occurred based on the unique circumstances of the case, and the lack of fiduciary implications based on these circumstances. The recommended findings and conclusions are attached hereto.

Motion: Miller
Second: Townsend
Ayes: Copper, Cycholl, Isaac, Miller, Stafford, Stefan, and Townsend
Nays: None
Motion Passed: 7-0

(25-11-07) Findings and Conclusion of the IMRF Hearing Officer – Paul Hettich

Associate General Counsel Beyer presented the findings and conclusion of the IMRF Hearing Officer in the above referenced case. The Committee reviewed the recommended findings and conclusions of the IMRF hearing officer.

After further discussion, a motion was made to defer the matter to the next meeting and direct staff to seek information on the nature of Mr. Hettich's employment with Lake County.

Motion: Miller
Second: Townsend
Ayes: Copper, Cycholl, Isaac, Miller, Stafford, Stefan, and Townsend
Nays: None
Motion Passed: 7-0

(25-11-08) Findings and Conclusion of the IMRF Hearing Officer – Maria Page

Associate General Counsel Beyer presented the findings and conclusion of the IMRF Hearing Officer in the above referenced case. The Committee reviewed the recommended findings and conclusions of the IMRF hearing officer.

After further discussion, a motion was made by Trustee Miller to defer the matter to the next meeting to seek information regarding the former spouse. The motion was seconded by Trustee Townsend. After further discussion, Trustee Miller withdrew his motion.

A motion was made by Trustee Stefan to uphold the hearing officer's recommendation. The motion failed for lack of a second.

After further discussion, a motion was made to defer the matter to the next meeting and direct staff to seek information from the former spouse.

Motion: Copper

Second: Cycholl

Ayes: Copper, Cycholl, Isaac, Miller, Stafford, Stefan, and Townsend

Nays: None

Motion Passed: 7-0

(25-11-09) Litigation Update

Associate General Counsel Beyer presented an update regarding pending or recently concluded litigation. No final action was taken.

(25-11-10) Public Comment

None

(25-11-11) Adjournment

Trustee Copper made a motion to adjourn at 4:48 p.m. Seconded by Trustee Cycholl. Motion passed by unanimous voice vote.

**BEFORE THE BOARD OF TRUSTEES OF THE
ILLINOIS MUNICIPAL RETIREMENT FUND**

In the Matter of:)
)
Cynthia Bacher (MID# 122-8179)) Hearing held November 20, 2025
and Rockford Park District (ER # 3313))
)
[Appeal of return to work violation])

FINDINGS OF FACT AND CONCLUSIONS OF LAW

Pursuant to the IMRF Non-Disability Appeal Procedures, the Benefit Review Committee met on November 20, 2025, to hear the appeal of Cynthia Bacher (“Bacher”) and the Rockford Park District (“Park District”) regarding an IMRF staff determination that Bacher returned to work in an IMRF-qualifying position with the Park District in violation of the Illinois Pension Code. Bacher and the Park District were given proper notice of the hearing.

Introduction

Bacher participated in the Illinois Municipal Retirement Fund (“IMRF”) with the Rockford Park District from November 1999 to May 2018. She retired from IMRF effective June 1, 2018. Shortly after retirement, in June 2018, Bacher began working again at the Park District while continuing to collect her IMRF retirement benefits. During an employer compliance review IMRF discovered that Bacher had exceeded the hourly standard for IMRF participation, thereby qualifying her for IMRF participation. After investigation, it was discovered that Bacher had exceeded the hourly standard for IMRF participation and should have been enrolled in IMRF as of May 31, 2024. Additionally, IMRF staff determined that Bacher had accrued an overpayment of \$36,280.11 representing the pension payments she received from June 2024 through November 2025.

Both Bacher and the Park District were served with the staff determination, and both parties appealed.

Bacher and the Park District do not dispute that she worked more than 999 hours in a year but argues that because the amount was *de minimus*, she should not be subject to the overpayment amount. Further, the Park District argues that because the individual in charge of monitoring Bacher's hours had passed away unexpectedly, the Park District did not have knowledge that Bacher had exceeded the hourly standard. The Park District asks for the overpayment to be waived and for Bacher to not be enrolled when she met the hourly standard in May 2024.

Administrative Hearing Procedure

Bacher appeared in person. The Park District appeared in person with Rhashonda Williams, and Park District attorneys, James R. Pirages and Maryjo Reynolds. Committee Chairperson David Miller presided over the hearing. Committee members Douglas Cycholl, Jason Isaac, Natalie Copper, Brian Townsend, Peter Stefan, and William Stafford were also present. IMRF staff present at the hearing included Vladimir Shuliga, General Counsel, Elizabeth Beyer, Associate General Counsel, Kristin Grossman, Staff Attorney, Ryan Hatfield, Benefits Supervisor, Dawn Seputis, Customer Service Director, and Daniel Hankiewicz, Legislative Liaison.

Copies of all documentation submitted as evidence by IMRF staff, Bacher, and the Park District at this hearing were received into evidence as Board Exhibits, pages 1 through 102.

As a result of the November 20, 2025 hearing and the written documentation received, the Board of Trustees of IMRF finds and determines as follows:

I. EVIDENCE AND TESTIMONY

Review of Written Documentation and Testimony

1. Bacher was enrolled in IMRF participation through the Rockford Park District in November 1999. (Board Exhibits, p. 3).
2. Bacher terminated her IMRF participation with the Park District in May 2018. (Board Exhibits, p. 6).
3. Around the time of her IMRF termination, Bacher applied for her IMRF pension and began receiving her pension effective June 1, 2018. (Board Exhibits, pp. 7).
4. Bacher began working again for the Park District on June 4, 2018. (Board Exhibits, pp. 3, 34; Testimony of Bacher¹).
5. In her position, Bacher worked as an executive assistant for the Park District. (Testimony of Bacher).
6. While working for the Park District, Bacher knew that she was required to work less than 999 hours annually in order to continue receiving her retirement benefit. (Board Exhibits, p. 98-99; Testimony of Bacher).
7. Upon her hire, Bacher was informed by the Park District that they would keep track of her hours worked due to her status as a retiree. The Park District likewise encouraged Bacher to track her own hours, as well. (Board Exhibits, pp. 56, 71-72; Testimony of Bacher; Testimony of Williamson).
8. During an employer compliance review of the Park District, IMRF discovered Bacher had exceeded the hourly standard at the Park District. (Board Exhibits, pp. 23-71; Testimony of Bacher; Testimony of Williamson).

¹ The Committee found Bacher's testimony to be credible and persuasive.

9. IMRF conducted an investigation which revealed that Bacher had first exceeded the hourly standard for IMRF participation on May 31, 2024. (Board Exhibits, pp. 30-31, 34).

10. IMRF determined that Bacher should have been enrolled in IMRF participation when she exceeded the hourly standard for participation on May 31, 2024. (Board Exhibits, pp. 3, 30-31, 34).

11. On May 1, 2025, IMRF notified both Bacher and the Park District that due to exceeding the hourly standard, she was required to be enrolled in IMRF effective May 31, 2024. (Board Exhibits, pp. 3, 72-75).

12. IMRF determined that Bacher received a total overpayment of \$36,280.11, which constituted the retirement pension payments Bacher received while working in an IMRF-qualifying position with the Park District from June 2018 through January 2024. (Board Exhibits, pp. 3-4, 33-36).

13. Bacher terminated employment with the Park District on December 3, 2023. (Board Exhibits, pp. 93-95; Testimony of Bacher).

14. Bacher does not dispute that she exceeded the hourly standard for hours worked in her position, but she asserts that she relied on the Park District to also keep track of her hours worked. (Testimony of Bacher).

II. FINDINGS OF FACT

1. The undisputed evidence shows that Bacher returned to work with the Park District and exceeded 1,000-hours worked over a 12-month period in May 2024. She continues to work in her position at the Park District.

2. Bacher placed her trust in the Park District to keep track of her hours worked,

as the Park District had represented to her upon her hire.

3. The amount of hours Bacher was over the hourly standard was 7.75 hours in the month of May 2024 and is considered *de minimus*.

4. The amount of benefits Bacher received in June 2025 is \$1,929.74.

III. CONCLUSIONS OF LAW

5. The Board of Trustees of IMRF has jurisdiction over this appeal pursuant to Sections 7-146, 7-179, and 7-200 of the Illinois Pension Code (40 ILCS 5/7-146, 7-179, and 7-200), as well as under the Non-Disability Appeal Procedures that have been adopted by the Board pursuant to Section 7-198 of the Illinois Pension Code (40 ILCS 5/7-198).

6. IMRF has a fiduciary duty to only pay those benefits authorized by the Illinois Pension Code. However, because Bacher's overage of the hourly standard is considered *de minimus*, IMRF considers the overpayment amount to be the month following Bacher exceeded the hourly standard. Therefore, the overpayment must be repaid to IMRF in an amount not to exceed the value of her June 2024 pension payment of \$1,929.74.

7. As a retiree returning to IMRF-covered employment, Bacher was responsible for tracking her hours worked to ensure she remained under the hourly standard for IMRF participation.

8. Because the amount of hours Bacher was over the hourly standard is considered *de minimus*, and the violation occurred in one calendar year, IMRF finds re-enrollment is not warranted.

9. In order for an employer to be charged with any portion of the member's overpayment for returning to work under Section 7-144(a-5), the employer must have knowingly failed to notify IMRF to suspend the retiree's annuity.

10. The term knowingly means that the “[Park District] is consciously aware that [its] conduct is practically certain to cause the result.” *See People v. Dorsey*, 2016 IL App (4th) 140734, ¶ 34.

11. The Board concludes that the Park District knowingly failed to advise IMRF to suspend Bacher’s pension when the Park District tracked Bacher’s hours, paid her an hourly wage, and neglected to notify IMRF when Bacher exceeded 1,000 hours of work in her return to work period.

12. The Park District has failed to show by a preponderance of the evidence that it did not knowingly fail to notify the IMRF Board to suspend Bacher’s annuity after she returned to work in an IMRF qualifying position.

IV. DECISION

By reason of the above findings of fact and conclusions of law, and after careful consideration of the evidence, the Board of Trustees of the Illinois Municipal Retirement Fund, regarding the Petitioners, Cynthia Bacher and the Rockford Park District, HEREBY ORDERS as follows:

The administrative staff determination that Cynthia Bacher returned to work in an IMRF qualifying position effective May 31, 2024, and received an overpayment of retirement annuity benefits an amount not to exceed \$36,280.11 is hereby overturned. The IMRF Board determines that Bacher received an overpayment in the amount not to exceed the amount equivalent to her June 2024 retirement annuity, \$1,929.74. The Park District is responsible for 50%, or \$964.87, of the overpayment. Bacher is responsible for the remaining prepayment of \$964.87, which will be collected from any future benefits at a rate of \$100.00 per month.

This is a final administrative decision, which is reviewable under the terms of the Illinois Administrative Review Law. (*See* 40 ILCS 5/7-220).

These Findings of Fact and Conclusions of Law are adopted this 21st day of November 2025, by the following roll call vote:

AYES: _____

NAYS: _____

ABSTAIN: _____

ABSENT: _____

Being parties to these proceedings.

President, Board of Trustees
Illinois Municipal Retirement Fund

ATTEST:

Secretary, Board of Trustees
Illinois Municipal Retirement Fund

**BEFORE THE BOARD OF TRUSTEES OF THE
ILLINOIS MUNICIPAL RETIREMENT FUND**

FINDINGS OF FACT AND CONCLUSIONS OF LAW

Pursuant to the IMRF Non-Disability Appeal Procedures, the Benefit Review Committee met on November 20, 2025, to hear the appeal of Chris Conklin (“Conklin”) and Indian Prairie School District (“School District”) regarding an IMRF staff determination that Conklin returned to work in an IMRF-qualifying position with the School District in violation of the Illinois Pension Code. Conklin and the School District were given proper notice of the hearing.

Introduction

Conklin earned his IMRF service credit through the School District, where he participated in IMRF from September 1, 1990 to June 4, 2021. He retired from IMRF effective July 1, 2021. Shortly after retirement, in September 2021, Conklin began working at the School District while continuing to collect his IMRF retirement benefits. In April 2025, IMRF conducted an employer compliance review of the School District. After further investigation, it was discovered that Conklin had exceeded the hourly standard for IMRF participation and should have been enrolled in IMRF as of June 15, 2022. Conklin and the School District were served with the staff determination, and Conklin appealed.

Conklin disputed exceeding the hourly standard as of June 15, 2022, on the basis that he was overpaid by one hour, which would mean he worked only 599.5 hours during

that return to work period. Conklin did not dispute the overage of hours in later years. Conklin argues that he was not aware that he had exceeded the hours due to the representations by the School District. In turn, the School District verified that Conklin had been overpaid in 2021, but admitted that Mr. Conklin went over the hours in 2023.

Administrative Hearing Procedure

Conklin appeared before the Committee in person. Doug Wiley for the School District appeared via videoconference. Committee members Dave Miller, Natalie Copper, Douglas Cycholl, Jacon Isaac, Bill Stafford, Peter Stefan, and Brian Townsend were also present. IMRF staff present at the hearing included Vladimir Shuliga, General Counsel, Elizabeth Beyer, Associate General Counsel, Kristin Grossman, Staff Attorney, Ryan Hatfield, Benefits Supervisor, Dawn Seputis, Customer Service Director, and Dan Hankiewicz, Legislative Liaison.

Copies of all documentation submitted as evidence by IMRF staff, Conklin, and the School District at this hearing were received into evidence as Board Exhibits, pages 1 through 66. The three-page late submission by Conklin was also submitted into evidence.

As a result of the November 20, 2025 hearing and the written documentation received, the Board of Trustees of IMRF finds and determines as follows:

I. EVIDENCE AND TESTIMONY

Review of Written Documentation and Testimony

1. Conklin was enrolled in IMRF participation through the Indian Prairie School from September 1, 1990 to June 4, 2021. (Board Exhibits, p. 3).
2. Conklin terminated his IMRF participation and employment on June 4, 2021. (Board Exhibits, p. 3).

3. Around the time of his IMRF termination, Conklin applied for his IMRF pension and began receiving his pension effective July 1, 2021. (Board Exhibits, pp. 3, 7).

4. Conklin once again began working for Indian Prairie School District on September 10, 2021. (Board Exhibits, pp. 3, 17; Testimony of Conklin¹).

5. In his position, Conklin worked as a substitute assistant to the dean and occasional bus driver. (Board Exhibits, p. 20; Testimony of Conklin).

6. While working for the School District, Conklin was aware that he could only work up to 600 hours per school year while receiving an IMRF pension. (Board Exhibits, p. 64; Testimony of Conklin).

7. While he was paid for 600.5 hours of work between September 10, 2021 and September 9, 2022, Conklin rendered less than 600 hours of work during this period. (Conklin Late Submission pp. 1-3; Testimony of Conklin).

8. Conklin was aware that in April 2023, he had exceeded the 600-hour standard in that return to work period but had been advised by the School District that “it would be fine” if he stopped working for the rest of the school year. (Board Exhibits, p. 64; Testimony of Conklin).

9. Conklin had been unaware that he needed to track his hours based on his start work date, rather than the school calendar. (Board Exhibits, pp. 64-65; Testimony of Conklin).

10. In April 2025, IMRF conducted an employer compliance review of the School District, which uncovered that Conklin had exceeded 600 hours of work in a twelve-month period as of June 15, 2022. (Board Exhibits, pp. 3, 17, 42-45; Testimony of Conklin).

¹ The Committee found Conklin’s testimony to be credible and persuasive.

11. IMRF originally determined that Conklin received a total overpayment constituting the retirement pension payments Conklin received while working in an IMRF-qualifying position with the School District from July 2022 through the date he stopped work. (Board Exhibits, pp. 1, 49-52).

12. On June 12, 2025, IMRF notified both Conklin and the School District that due to exceeding the hourly standard, he was required to be enrolled in IMRF effective June 15, 2022. (Board Exhibits, pp. 3, 42-45).

13. Conklin did not perform work for the School District from May through July 2023. (Testimony of Conklin).

14. In August 2023, Conklin started working with the School District again, which continued to contribute towards his return to work hours for the September 10, 2022, through September 9, 2023, return to work period. (Board Exhibits, p. 64; Testimony of Conklin).

15. Conklin terminated employment with the School District on May 6, 2025. (Testimony of Conklin; Testimony of Wiley²).

16. From September 1, 2023, through May 2025, Conklin received a total of \$37,383.04 in benefits from IMRF.

II. FINDINGS OF FACT

1. The undisputed evidence shows that Conklin returned to work with the School District and first exceeded 600-hours worked over a 12-month period in August 2023 and should have been enrolled in IMRF as of August 30, 2023. He continued to work in an IMRF-qualifying position until May 6, 2025.

² The Committee found Wiley's testimony to be credible and persuasive.

2. From September 1, 2023, through May 2025, Conklin received a monthly retirement annuity benefit payment from IMRF, as well as an annual 13th check.

3. While Conklin was aware of IMRF's return to work rules, his incorrect application of the rules and advice from the School District caused him to exceed the hourly standard.

4. From September 1, 2023, through May 2025, Conklin received an overpayment of retirement annuity benefits not exceeding \$37,383.04.

III. CONCLUSIONS OF LAW

5. The Board of Trustees of IMRF has jurisdiction over this appeal pursuant to Sections 7-146, 7-179, and 7-200 of the Illinois Pension Code (40 ILCS 5/7-146, 7-179, and 7-200), as well as under the Non-Disability Appeal Procedures that have been adopted by the Board pursuant to Section 7-198 of the Illinois Pension Code (40 ILCS 5/7-198).

6. Conklin returned to work in an IMRF qualifying position beginning on August 30, 2023 and remained in a qualifying position until May 6, 2025.

7. Section 7-144(a) of the Pension Code requires that the pension of an annuitant who returns to work and exceeds the hourly standard for participation must be enrolled in IMRF and their pension must be suspended.

8. IMRF has a fiduciary duty to only pay those benefits authorized by the Illinois Pension Code. Therefore, the overpayment must be repaid to IMRF in an amount not to exceed \$37,383.04.

9. As a retiree returning to IMRF-covered employment, Conklin was responsible for tracking his hours worked to ensure he remained under the hourly standard for IMRF participation.

10. In order for an employer to be charged with any portion of the member's overpayment for returning to work under Section 7-144(a-5), the employer must have knowingly failed to notify IMRF to suspend the retiree's annuity.

11. The term knowingly means that the "[School District] is consciously aware that [its] conduct is practically certain to cause the result." *See People v. Dorsey*, 2016 IL App (4th) 140734, ¶ 34.

12. The Board concludes that the School District knowingly failed to advise IMRF to suspend Conklin's pension when the School District tracked Conklin's hours, paid him an hourly wage, and neglected to notify IMRF when Conklin exceeded 600 hours of work in his return to work period.

13. The School District has failed to show by a preponderance of the evidence that it did not knowingly fail to notify the IMRF Board to suspend Conklin's annuity after he returned to work in an IMRF qualifying position.

IV. DECISION

By reason of the above findings of fact and conclusions of law, and after careful consideration of the evidence, the Board of Trustees of the Illinois Municipal Retirement Fund, regarding the Petitioners, Chris Conklin and the Indian Prairie School District, HEREBY ORDERS as follows:

The administrative staff determination that Chris Conklin returned to work in an IMRF qualifying position effective August 30, 2023, and received an overpayment of retirement annuity benefits an amount not to exceed \$37,383.04 is hereby affirmed. The School District is responsible for 50%, or \$18,691.52, of the overpayment. Conklin is responsible for the remaining overpayment of \$18,691.52 which will be collected from any

future benefits over 120 months.

This is a final administrative decision, which is reviewable under the terms of the Illinois Administrative Review Law. (*See* 40 ILCS 5/7-220).

These Findings of Fact and Conclusions of Law are adopted this 21st day of November 2025, by the following roll call vote:

AYES: _____

NAYS: _____

ABSTAIN: _____

ABSENT: _____

Being parties to these proceedings.

President, Board of Trustees
Illinois Municipal Retirement Fund

ATTEST:

Secretary, Board of Trustees
Illinois Municipal Retirement Fund

**BEFORE THE BOARD OF TRUSTEES OF THE
ILLINOIS MUNICIPAL RETIREMENT FUND**

FINDINGS OF FACT AND CONCLUSIONS OF LAW

Pursuant to the IMRF Non-Disability Appeal Procedures, the Benefit Review Committee met on November 20, 2025, to hear the appeal of Timothy Roe (“Roe”) and Union School District #46 (“School District”) regarding an IMRF staff determination that Roe returned to work in an IMRF-qualifying position with the School District in violation of the Illinois Pension Code. Roe and the School District were given proper notice of the hearing.

Introduction

Roe began Illinois Municipal Retirement Fund (“IMRF”) participation on August 31, 1987 when he was enrolled through the Leyden School District #212. He later began participating in IMRF through the Township High School District #214 from 1993 to 1997. In 1992, Roe was enrolled in a position covered by the Teachers’ Retirement System of Illinois (“TRS”) until his final termination date of August 23, 2018. He retired from IMRF effective September 1, 2018. In June 2019, Roe began working at Union School District #46 while continuing to collect his IMRF retirement benefits. In March 2025, IMRF conducted an employer compliance review of the School District. After further investigation, it was discovered that Roe had exceeded the hourly standard for IMRF participation and should have been enrolled in IMRF as of November 30, 2021. Roe and

the School District were served with the staff determination, and Roe appealed.

Roe does not dispute that he worked more than 599 hours in a year but argues that the School District had advised Roe that it was tracking his hours. Roe argues that he was not aware that he had exceeded the hours due to the representations by the School District. In turn, the School District admits that Roe exceeded the hourly standard in 2021.

Administrative Hearing Procedure

Roe and Diane Belton for the School District each appeared via videoconference. Committee members Dave Miller, Natalie Copper, Douglas Cycholl, Jacon Isaac, Bill Stafford, Peter Stefan, and Brian Townsend were also present. IMRF staff present at the hearing included Vladimir Shuliga, General Counsel, Elizabeth Beyer, Associate General Counsel, Kristin Grossman, Staff Attorney, Ryan Hatfield, Benefits Supervisor, Dawn Seputis, Customer Service Director, and Dan Hankiewicz, Legislative Liaison.

Copies of all documentation submitted as evidence by IMRF staff, Roe, and the School District at this hearing were received into evidence as Board Exhibits, pages 1 through 73.

As a result of the November 20, 2025 hearing and the written documentation received, the Board of Trustees of IMRF finds and determines as follows:

I. EVIDENCE AND TESTIMONY

Review of Written Documentation and Testimony

1. Roe was enrolled in IMRF participation through the Leyden School District #212 from August 1987 to May 1988. (Board Exhibits, p. 3).
2. Roe was enrolled in IMRF participation through the Township High School District #214 from February 1993 to January 1997. (Board Exhibits, p. 3).

3. In 1992, Roe was enrolled in TRS participation, where he continued to work until retirement. (Board Exhibits, p. 3).

4. Roe terminated his TRS participation on August 23, 2018. (Board Exhibits, p. 3).

5. Around the time of his IMRF termination, Roe applied for his IMRF pension and began receiving his pension effective September 1, 2018. (Board Exhibits, pp. 3, 17).

6. Roe began working for Union School District #158 on June 5 2019. (Board Exhibits, pp. 3, 37, 40; Testimony of Roe¹).

7. In his position, Roe worked as a hallway monitor and eventually added football coaching duties. (Board Exhibits, pp. 3, 19, 70-72; Testimony of Roe; Testimony of Belton²).

8. While working for the School District, Roe believed that he could work up to 1,000 hours per school year while receiving an IMRF pension. (Board Exhibits, p. 71; Testimony of Roe).

9. Roe was informed by the School District that hours he worked as a football coach did not count towards IMRF's return-to-work restrictions. (Board Exhibits, p. 70; Testimony of Roe).

10. Roe was informed by the School District in November 2021 that he had exceeded the hourly standard, and he thereafter became aware of the 600-hour requirement. (Board Exhibits, p. 71; Testimony of Roe).

11. After Roe became aware that he had exceeded the hourly standard in November

¹ The Committee found Roe's testimony to be credible and persuasive.

² The Committee found Belton's testimony to be credible and persuasive.

2021, he did not inform IMRF of this. (Testimony of Roe).

12. The School District did not inform IMRF that Roe had exceeded the hourly standard for participation and likewise did not enroll Roe in IMRF participation. (Testimony of Belton).

13. In March 2025, IMRF conducted an employer compliance review of the School District, which uncovered that Roe had exceeded 600 hours of work in a twelve-month period as of November 30, 2021. (Board Exhibits, pp. 3, 23-28; Testimony of Roe).

14. IMRF determined that Roe should have been enrolled in IMRF participation when he exceeded the hourly standard for participation on November 30, 2021. (Board Exhibits, pp. 3, 49-52).

15. On June 9, 2025, IMRF notified both Roe and the School District that due to exceeding the hourly standard, he was required to be enrolled in IMRF effective November 30, 2021. (Board Exhibits, pp. 1, 49-52).

16. IMRF determined that Roe received a total overpayment constituting the retirement pension payments Roe received while working in an IMRF-qualifying position with the School District from December 2021 through March 2025. (Board Exhibits, pp. 1, 49-52).

17. Roe terminated employment with the School District on March 19, 2025. (Board Exhibits, pp. 71; Testimony of Roe).

18. Roe does not dispute that he exceeded the hourly standard for hours worked in his position, but asserts that he relied on the School District to keep track of his hours worked. (Testimony of Roe).

19. From December 1, 2021 through March 19, 2025, Roe received a total of

\$23,467.51 in benefits from IMRF.

II. FINDINGS OF FACT

1. The undisputed evidence shows that Roe returned to work with the School District and first exceeded 600-hours worked over a 12-month period in November 2021 and should have been enrolled in IMRF as of December 1, 2021. He continued to work in an IMRF-qualifying position until March 19, 2025.

2. From December 1, 2021 through March 19, 2025, Roe received a monthly retirement annuity benefit payment from IMRF, as well as an annual 13th check.

3. Roe placed his trust in the School District to keep track of his hours worked, as the School District had represented to him upon his hire.

4. From December 1, 2021 through March 19, 2025, Roe received an overpayment of retirement annuity benefits not exceeding \$23,467.51.

III. CONCLUSIONS OF LAW

5. The Board of Trustees of IMRF has jurisdiction over this appeal pursuant to Sections 7-146, 7-179, and 7-200 of the Illinois Pension Code (40 ILCS 5/7-146, 7-179, and 7-200), as well as under the Non-Disability Appeal Procedures that have been adopted by the Board pursuant to Section 7-198 of the Illinois Pension Code (40 ILCS 5/7-198).

6. Roe returned to work in an IMRF qualifying position beginning on November 30, 2021 and remained in a qualifying position until March 19, 2025.

7. Section 7-144(a) of the Pension Code requires that the pension of an annuitant who returns to work and exceeds the hourly standard for participation must be enrolled in IMRF and their pension must be suspended.

8. IMRF has a fiduciary duty to only pay those benefits authorized by the Illinois

Pension Code. Therefore, the overpayment must be repaid to IMRF in an amount not to exceed \$23,467.51.

9. As a retiree returning to IMRF-covered employment, Roe was responsible for tracking his hours worked to ensure he remained under the hourly standard for IMRF participation.

10. In order for an employer to be charged with any portion of the member's overpayment for returning to work under Section 7-144(a-5), the employer must have knowingly failed to notify IMRF to suspend the retiree's annuity.

11. The term knowingly means that the “[School District] is consciously aware that [its] conduct is practically certain to cause the result.” *See People v. Dorsey*, 2016 IL App (4th) 140734, ¶ 34.

12. The Board concludes that the School District knowingly failed to advise IMRF to suspend Roe's pension when the School District tracked Roe's hours, paid him an hourly wage, and neglected to notify IMRF when Roe exceeded 600 hours of work in his return to work period.

13. The School District has failed to show by a preponderance of the evidence that it did not knowingly fail to notify the IMRF Board to suspend Roe's annuity after he returned to work in an IMRF qualifying position.

IV. DECISION

By reason of the above findings of fact and conclusions of law, and after careful consideration of the evidence, the Board of Trustees of the Illinois Municipal Retirement Fund, regarding the Petitioners, Timothy Roe and the Union School District #46, HEREBY ORDERS as follows:

The administrative staff determination that Timothy Roe returned to work in an IMRF qualifying position effective November 30, 2021, and received an overpayment of retirement annuity benefits an amount not to exceed \$23,467.51 is hereby affirmed. The School District is responsible for 50%, or \$11,733.76, of the overpayment. Roe is responsible for the remaining overpayment of \$11,733.75, which will be collected from any future benefits over 120 months.

This is a final administrative decision, which is reviewable under the terms of the Illinois Administrative Review Law. (*See* 40 ILCS 5/7-220).

These Findings of Fact and Conclusions of Law are adopted this 21st day of November 2025, by the following roll call vote:

AYES: _____

NAYS: _____

ABSTAIN: _____

ABSENT: _____

Being parties to these proceedings.

President, Board of Trustees
Illinois Municipal Retirement Fund

ATTEST:

Secretary, Board of Trustees
Illinois Municipal Retirement Fund