Six important IMRF documents available in 2018

IMRF employers will receive six key documents in 2018. These documents will be available in the “Display Annual Documents” section, located under “Documents” in Employer Access, and will detail your employer’s pension assets, liabilities, and contribution rate. IMRF will notify you through secure messages and Employer Digest, IMRF’s electronic newsletter for employers, when each document becomes available. This information is necessary for financial planning, accounting, and reporting purposes.

2018 document release schedule
The following chart outlines the 2018 document release schedule:

<table>
<thead>
<tr>
<th>Month Released</th>
<th>IMRF Document</th>
<th>Year Covered</th>
</tr>
</thead>
<tbody>
<tr>
<td>February</td>
<td>Employer Reserve Account Statement</td>
<td>2017</td>
</tr>
<tr>
<td>February</td>
<td>Employer Copies of Member Statements</td>
<td>2017</td>
</tr>
<tr>
<td>April</td>
<td>Preliminary Rate Notice</td>
<td>2019</td>
</tr>
<tr>
<td>April</td>
<td>GASB 50 Statement</td>
<td>2017</td>
</tr>
<tr>
<td>April</td>
<td>GASB 68 Statement</td>
<td>2017</td>
</tr>
<tr>
<td>November</td>
<td>Final Rate Notice</td>
<td>2019</td>
</tr>
</tbody>
</table>

Document descriptions
- The Employer Reserve Account Statement (to release February 2018) provides an accounting of your employer’s IMRF assets. It reports: the opening account balance on January 1, 2017; the closing balance on December 31, 2017; investment earnings (credit or charge); interest charges or credit; charges for employee retirements; and credits for contributions made.

- Employer Copies of Member Statements (to release February 2018) provide summaries of IMRF members’ accounts for 2017. The statements feature member plan and tier details, 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 Preliminary Rate Notice (to release April 2018) provides your employer’s estimated contribution rate for 2019.

- The GASB 50 Statement (to release April 2018) provides the funded status of your employer’s IMRF plan(s) as of December 31, 2017. This statement includes three-year trend data that shows whether your employer’s pension assets are increasing or decreasing in relation to its pension liabilities.

- The GASB 68 Statement (to release mid to late April 2018) is provided to improve the accounting, reporting, and presentation of pensions. Employers need the GASB 68 Statement to complete their financial statements.

- The Final Rate Notice (to release November 2018) provides your employer’s actual contribution rate for 2019, which includes contributions for: retirement, death, and disability benefits; supplemental benefit payment; and Early Retirement Incentive (if applicable).

For more information
Employers with questions about the 2018 document release schedule may contact IMRF using the exclusive, employer-only phone number, 1-800-728-7971.