



### Employer Compliance Review Questionnaire

Please complete this questionnaire and email to IMRF.

Employer Name: \_\_\_\_\_ ER# \_\_\_\_\_

In addition to salary for 2025 and 2026, did the employer provide the following benefits to any IMRF members? If yes, please provide the name of an IMRF member receiving that benefit.

YES NO

Are any expense allowances (car, uniform, tools, etc) paid through payroll to any IMRF members? **Please provide a description and/or a copy of the benefit from the benefit book, contract, etc.** (name of IMRF member)

Type of allowance(s):

Do any IMRF members use an employer provided vehicle for personal use, the taxable value which is added to their W2? (name of IMRF member)

Does the Employer offer group term life insurance to IMRF members where they are taxed on the value in excess of \$50,000? (name of IMRF member)

Normally, IMRF member contributions (4.5%) are deducted from a member's salary before taxes are deducted. Some employers pay all or a part of the member's IMRF contribution. In that case those employer-paid member contributions are considered a salary increase, or a raise, to the member. This raise is considered income for all payroll tax purposes. Does the Employer pay this member contribution (in addition to the employer contribution) on behalf of any members as a fringe benefit?

Name of IMRF member:

If YES, does the employer increase the member's wages using the gross up factor (member wages divided by .955 = reportable wages)? Yes  No

Where does the Employer get the money used for the Board paid IMRF member contributions?

Is stipend/compensation offered to any IMRF members in lieu of or related to health care? **Please provide a description and/or copy of the benefit from the benefit book, contract, etc.** (name of IMRF member)

Does the Employer pay into any Health Savings Account (H.S.A.) for any IMRF members as a fringe benefit? (name of IMRF member)

Does the Employer pay into any Deferred Compensation Plans (e.g., 457, Annuity, etc) for any IMRF members as a fringe benefit? (name of IMRF member)

Does the Employer offer a 401(a) plan to any IMRF members (e.g., Taft Hartley, LIUNA, etc.)? (name of IMRF member)

Does the Employer offer 401 (k) plan to any IMRF members? If YES, date plan established (mm/dd/yy) (name of IMRF member)

Are there any other types of payment paid to IMRF members that are not salary or wages (e.g., awards, bonus payments, gift cards, non-cash gifts, etc.)? If so, please describe:

(type of payment) (name of IMRF member)

(type of payment) (name of IMRF member)

(type of payment) (name of IMRF member)



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Please list all component units, discrete component units, or joint agreements with the Employer (e.g., library, nursing home, joint emergency telephone board, etc.). **Please provide copies of all intergovernmental agreements related to personnel only. Agreements related to shared space are not required for review.**

YES NO

Does the Employer report wages to IMRF for any employee from the entities listed above? Please identify the entity(ies) below:

Did any IMRF member receive Worker's Compensation in the previous or current year?  
(If yes, please refer to IMRF Checklist for additional information needed).

(name of IMRF member)

Does the Employer supplement the Workers' Compensation payments with other wages such as sick, vacation, PTO, etc.?

Does the Employer have a written policy regarding payment practices while the employee is on workers' compensation? **If yes, please provide a copy of the policy.**

Has the Employer changed payroll systems in the last two years? (date)

Does the Employer have a formal policy regarding sick time payouts at Retirement? If so, please describe or attach the policy.

Does the Employer pay out for unused sick time at retirement?

Does the Employer report unused sick days to IMRF for service credit?

Please list any IMRF retiree(s) working for the employer and provide the date the member returned to work. For any member who terminated after 01/01/2021, please indicate if their return-to-work was prearranged.

**If there are more retirees than lines below, please submit a separate list documenting name and return to work date.**

Retiree Name	Return to Work Date	Pre-arrangement	
		YES	NO
_____	_____		
_____	_____		
_____	_____		
_____	_____		

For reporting purposes, please provide the name and email address of the Employer's COO (e.g., Administrator, Manager, Executive Director)

Name: \_\_\_\_\_ Title: \_\_\_\_\_

Email: \_\_\_\_\_

CEO (e.g., Board President)

Name: \_\_\_\_\_ Title: \_\_\_\_\_

Email: \_\_\_\_\_

Questionnaire Completed by: \_\_\_\_\_ ER# \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_