

6. ___ **Payroll History Reports** (i.e. earnings detail history report, payroll summary report, check detail history, payroll journal totals) with 2020 calendar year-end totals for the entire year for **ALL** employees (including terminated employees during the year) with gross wages and deductions for the entity as a whole. Reports that include individual employee totals in addition to the year-end totals report are preferred, if available. The detailed report/register should include the following information for the entire period **01/01/2020 through 12/31/2020**:
- Itemized earnings (hourly, salary, bonuses, imputed income, additional pay, etc.).
 - Itemized pre-tax and after-tax deductions (health, dental, deferred comp, IMRF member contributions, etc.).
 - Employee hours if available
7. ___ **Most recent comprehensive annual financial report** (completed by a CPA). If the employer does not present a separate IMRF fund within the annual financial report, please provide an IMRF fund balance sheet and a Social Security fund balance sheet (i.e. Trial Balance or other internal tracking), to tie to the commingled fund balance presented in the annual financial report.
8. ___ **Most recent IMRF Fund or Retirement fund balance sheet showing the fund's assets and liabilities** (i.e. trial balance sheet).
9. ___ **Most recent 6 months of general ledger activity by vendor in the following accounts (across all funds):**
- Janitorial/custodian/cleaning services or similar
 - Contractual services or similar
 - Outside contractors/consultants or similar
 - Professional services or similar
 - Legal services
 - Accounting/auditing services
- Note:** General ledger activity should provide vendor names and description of expenditure/activity.
Excel format is preferred, if available.
10. ___ **List of payroll code and deduction code descriptions.**
11. ___ **Workers' Compensation (if applicable).** Provide the name of one IMRF member who was on Workers' Compensation in 2020 and the following support:
- Date(s) member was on workers' compensation.
 - Monthly payroll history reports for the time the member was on workers' compensation.
 - If the workers' compensation is not paid by the employer and is paid through a 3rd party, please provide a report from the insurance company detailing check date(s) and payment amount(s).
 - If member signed over workers' compensation payments to the employer, please provide copies of the check stubs report showing check date(s) and payment amount(s).
 - **If you did not have an IMRF member receiving Workers' Compensation in 2020 but did in 2021, please provide the requested information identified in the bullet points above.**
12. ___ **Compliance Review Questionnaire** (attached in the appointment email).
This contains general questions about benefits and other practices specific to you as an IMRF employer.

Additional documents

The documents in this checklist must be ready prior to the review date; however, this list is not all-inclusive. Additional items may be requested based upon your employer's specific circumstances. Examples of additional documentation that may be required include:

- Selected invoices or contracts that support 1099-MISC forms
- Certain invoices from expenditure accounts
- County tax extensions (last five years)
- Reports or time sheets for employees
- Hours Request Worksheet to request previous years and year-to-date hours of employees