

# REMINDER

A monthly guide about IMRF topics of interest.

## Six IMRF documents to be released in 2016

IMRF employers will receive six key documents in 2016. These documents, located in Document Archive, detail each employer's pension assets, liabilities, and contribution rate. This information is necessary for financial planning, accounting, and reporting purposes.

### ROUTE TO:

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|---|---|
| <input type="checkbox"/> Director           | <input type="checkbox"/> Personnel/HR       |
| <input type="checkbox"/> Manager            | <input type="checkbox"/> Data Processing    |
| <input type="checkbox"/> Department Head(s) | <input type="checkbox"/> Payroll Dept.      |
| <input type="checkbox"/> Authorized Agent   | <input type="checkbox"/> Accounting/Finance |
| <input type="checkbox"/> Assistant to AA    | <input type="checkbox"/> Other              |

### 2016 IMRF document schedule

Month Released	IMRF Document	Year Covered
February	Employer Reserve Account Statement	2015
February	Employer Copies of Member Statements	2015
April	Preliminary Rate Notice	2017
April	GASB 50 Footnote Disclosure	2015
May	GASB 68 Report	2015
November	Final Rate Notice	2017

### IMRF document descriptions

- The **Employer Reserve Account Statement** provides an accounting of an employer's IMRF assets. It reports: the opening account balance on January 1, 2015; the closing balance on December 31, 2015; investment earnings (credit or charge); interest charges or credit; charges for employee retirements; and credits for contributions made.
- **Employer Copies of Member Statements** provide a summary of IMRF members' accounts for 2015. 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 the employer's records.
- The **Preliminary Rate Notice** provides the employer's estimated contribution rate for 2017.
- The **GASB 50 Footnote Disclosure** provides the funded status of an employer's IMRF plan(s) as of December 31, 2015. The document includes three-year trend data that shows whether the employer's pension assets are increasing or decreasing in relation to its pension liabilities.
- The **GASB 68 Report** provides information to comply with the requirements of GASB Statement No. 68. This is necessary only for IMRF employers that annually report according to Generally Accepted Accounting Principles.
- The **Final Rate Notice** provides the employer's actual contribution rate for 2017, which includes contributions for: retirement, death, and disability benefits; supplemental benefit payment; and Early Retirement Incentive (if applicable).

### For more information

Employers may access the six documents in the Document Archive section of Employer Access. IMRF Member Services Representatives are also available to answer questions and may be contacted using IMRF's *employer-only phone number: 1-800-728-7971*.

Employer Access, current forms, booklets, legislative information, and more is available at [www.imrf.org](http://www.imrf.org).  
Mailing Address: 2211 York Road, Suite 500, Oak Brook, IL 60523-2337  
Member-only Phone Number: 1-800-ASK-IMRF (275-4673)  
Employer-only Phone Number: 1-800-728-7971 *Monday - Friday, 7:30 AM—5:30 PM (CST)*

