

# REMINDER

A monthly guide about IMRF topics of interest.

## 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              |
| <input type="checkbox"/> Web Assistant      |   |

## Six IMRF documents to be released in 2017

In 2017, IMRF employers will receive six key documents. These documents will be located in the *new* Annual Documentation section of [Employer Access](#), and will detail your employer's pension assets, liabilities, and contribution rate. This information is necessary for financial planning, accounting, and reporting purposes.

### 2017 document release schedule

The following chart outlines the 2017 document release schedule:

Month Released	IMRF Document	Year Covered
February	Employer Reserve Account Statement	2016
February	Employer Copies of Member Statements	2016
April	Preliminary Rate Notice	2018
April	GASB 50 Actuarial Data	2016
May	GASB 68 Report(s)	2016
November	Final Rate Notice	2018

### IMRF document descriptions

- The **Employer Reserve Account Statement** (released February 2017) provides an accounting of your employer's IMRF assets. It reports: the opening account balance on January 1, 2016; the closing balance on December 31, 2016; investment earnings (credit or charge); interest charges or credit; charges for employee retirements; and credits for contributions made.
- **Employer Copies of Member Statements** (released February 2017) provide a summary of IMRF members' accounts for 2016. 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** (released April 2017) provides your employer's estimated contribution rate for 2018.
- The **GASB 50 Actuarial Data** (released April 2017) provides the funded status of your employer's IMRF plan(s) as of December 31, 2016. This document 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 Report(s)** (released May 2017) provides information to comply with the requirements of GASB Statement No. 68.
- The **Final Rate Notice** (released November 2017) provides your employer's actual contribution rate for 2018, which includes contributions for: retirement, death, and disability benefits; supplemental benefit payment; and Early Retirement Incentive (if applicable).

### For more information

For questions, contact IMRF using the *exclusive, employer-only phone*: 1-800-728-7971.

Employer Access, current forms, booklets, legislative information, and more are 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)*

