



Illinois Municipal Retirement Fund

2211 York Road Suite 500 Oak Brook IL 60523-2337

Member Services Representatives 1-800-ASK-IMRF

www.imrf.org

SPECIAL MEMORANDUM

Number: 321

Date: January 31, 2011

To: Authorized Agents of SLEP employers

Subject: Wage reporting for SLEP Tier 2 members

Dear Authorized Agent:

Beginning January 2011, if you enroll a new employee into the IMRF Sheriff's Law Enforcement Personnel (SLEP) plan after January 1, 2011, that employee will participate in SLEP Tier 2.

Please note: if the new employee has any prior:

- SLEP service, the employee will be enrolled in SLEP Tier 1
- Regular plan or reciprocal service, the employee will be enrolled in SLEP Tier 2
- Service as a police officer in an Article 3 plan, the employee will be enrolled in SLEP Tier 2

You will report wages for SLEP Tier 2 members using the new plan code SL03. Under SLEP Tier 2, you:

- Do **NOT** report overtime wages
- Report wages over the wage cap (\$106,800 in 2011), but do not withhold/report any contributions from those wages

If you have any questions, please send us a secure electronic message or call an IMRF Member Services Representative at 1-800-ASK-IMRF (1-800-275-4673), Monday through Friday, 7:30 a.m. to 5:30 p.m.

Sincerely,

Louis W. Kosiba
Executive Director