



Authorized Agent Workshop Webinar

————— *Module 2 of 4* —————
Wage Reporting



Revised 10/21/2021



COVID-19 and IMRF

IMRF is secure, agile, and proactive.

IMRF wants all stakeholders to know the organization is making changes that prioritize the health and safety of its members, employers, and staff, in response to the COVID-19 coronavirus pandemic.

At the same time, all stakeholders should have confidence IMRF will continue to deliver all its most critical business processes, including delivering promised benefit payments, processing new applications and enrollments, and managing the new contributions and existing investments entrusted to the pension fund.



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National Quality Award
2019 Award Recipient



Many Resources are Available Online



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Authorized Agent Webinar Plan for 2021



Wednesday,
September 29, 2021

———— *Module 1 of 4* ————
Introduction, Enrollment & Termination



Wednesday,
October 27, 2021

———— *Module 2 of 4* ————
Wage Reporting



Wednesday,
November 10, 2021

———— *Module 3 of 4* ————
IMRF Benefits



Wednesday,
December 8, 2021

———— *Module 4 of 4* ————
Employer Rates & Legislation


Click here.


Click here.



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How to Download this Presentation

The screenshot shows the IMRF website interface. At the top, there is a navigation bar with links for Text Size, Home, Contact Us, and Español. A search bar is also present. Below the navigation bar, the IMRF logo is displayed with the tagline "Locally funded, financially sound." The main menu includes links for MY ACCOUNT, MEMBERS, RETIREES, EMPLOYERS, and INVESTMENTS. Under the EMPLOYERS menu, there is a sub-menu with links for EMPLOYER PROCEDURES, EMPLOYERS MANUAL, and EMPLOYER SUPPORT VIDEOS. The EMPLOYER SUPPORT VIDEOS link is circled in yellow, and a large yellow arrow points to it. Below this, the EMPLOYER WORKSHOPS AND MATERIALS link is also circled in yellow, and another large yellow arrow points to it. The right side of the page shows a login section with fields for User Name and Password, and a SIGN IN button. A blue box with the text "www.imrf.org" is overlaid on the right side of the page.

Text Size: A A A | Home | Contact Us | Español Search: Search IMRF

Member Access Employer Access

User Name: Username Password: Password SIGN IN

Forgot Username Forgot Password Register

www.imrf.org

Text Size: A A A | Home | Contact Us | Español Search: Search IMRF

Member Access Employer Access

User Name: Username Password: Password SIGN IN

Forgot Username Forgot Password Register

MY ACCOUNT MEMBERS RETIREES EMPLOYERS INVESTMENTS

EMPLOYER PROCEDURES

- Authorized Agents Manual
- Employer Tasks and Forms
- Employer Support Videos
- Employer Workshops and Materials
- Your Employer
- GASB 68 Resources
- Employer Rates
- Reports for Employers

EMPLOYERS MANUAL

MY ACCOUNT MEMBERS RETIREES EMPLOYERS INVESTMENTS ABOUT IMRF FORMS AND PUBLICATIONS ARCHIVE

Employer Workshop Webinars & Materials

for IMRF Employers

Authorized Agent Workshops

This year our Employer Workshops will be offered online in four separate webinar modules designed for Authorized Agents and other employer representatives. Staff members who assist you with day-to-day IMRF issues and processes, such as enrollment, payroll reporting, benefit applications and various member inquiries, are invited to attend.

- Module 1 - Authorized Agent Webinar: Introduction, Enrollment and Termination
- Module 2 - Authorized Agent Webinar: Wage Reporting
- Module 3 - Authorized Agent Webinar: IMRF Benefits
- Module 4 - Authorized Agent Webinar: Employer Rates and Legislation

Details and Dates

Click here for the Authorized Agent Workshop Webinar presentation and links to supplemental information.



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Topics of the Day

- Helpful Resources
- Wage Reporting
- Accelerated Payments
- Time for Questions & Answers



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Helpful Resources



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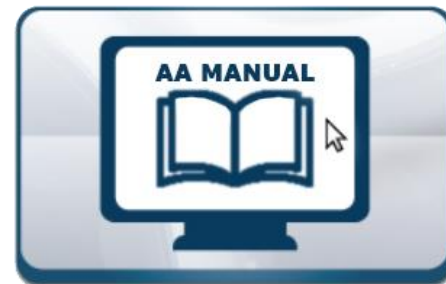
Resources Available to You



- **Checklists & Memos**
- **Archive of Employer Digests**
- **Support Videos**
- **Webinars**



- **Forms**
- **Secure Messaging**
- **Employer Specific Information**
- **Document Archive**



- **Guide for Administering IMRF**

Clickable Links

- Any time you see these three icons in today's presentation, you can click on them.



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Employer Access Help Guide

Employer Access

for IMRF Employers

Manage Your Account With Employer Access

Employer Access allows you to perform essential administrative tasks quickly and easily. With your Employer Access account, you can report wages, enroll and manage members, view member and employer documents, make payments to IMRF, and much more.

Your home page

After you log in, your home page links to where you can perform a variety of essential tasks. You can go back to this page by clicking the "Home" button from any other page in Employer Access.

Village of Anytown Need help? Click here. [Help](#)

Important News and Information from IMRF
 QA Build Updated on 2/19/2020 for 2/25/2020 [Mark as Read](#)

View Employer ID and Hourly Standard
 IMRF Employer ID: 000000 Hourly Standard: 1000 Hours

View your role and number of unread Secure Messages
 User Name: AMY AGENT (AAA000000) Role: Authorized Agent
 Secure Messages: [0 Unread](#)

Wages and Contributions
[Report Wages](#)
[Report Wage Adjustments](#)
[Display Wage Report History](#)
[Display Wage Adjustment History](#)
[Display Contribution Rates](#)

Report, correct, and view member earnings and contributions. View current, past, and future employer rates.

Payments
[Pay Online](#)
[Display Payment History](#)
[Display Account Balance](#)

View charges, credits, and advices related to your Account Balance. Click "Pay Online" to visit the First Data website to pay your monthly IMRF contributions.

Members
[Enroll Member](#)

Enroll a member

Quick Links

[Make EFT payments to IMRF](#)

[Employer Support Videos](#)

[AA Manual](#)

EMPLOYER ACCESS TIPS & TRICKS

Employer Access Tips and Tricks

- Don't get locked out—use the "Forgot Password" button.
- Five incorrect login attempts during any month will result in a 24-hour lockout.
- Remember to change your password every 30 days.
- Log in to your account at least once every 90 days to keep your account active. Inactive accounts are terminated.
- Authorized Agents whose accounts are terminated must re-register for an account. Web Assistants whose



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Wage Reporting

- Contributions
- Earnings
- Reporting Wages



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Member Contributions

Regular
4.5%

SLEP
7.5%



Member contributions are:

- Tax-deferred
- Established by the Illinois Pension Code



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Average 2021 Employer Contributions

Regular
10.62%

SLEP
23.70%



- **Reminder that Final Rates for 2022 will be posted in Employer Access in November**
(Preliminary Rate in Employer Access was posted in April)
- **Attend the Authorized Agent Webinar Module 4 to learn more about Employer Contributions.**



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IMRF Earnings

Submit report and payments monthly

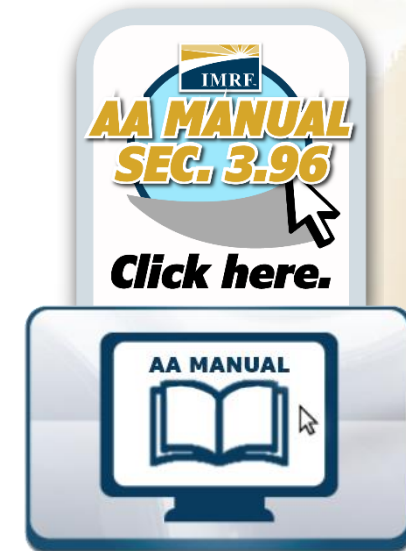
- Due on the 10th of the following month

Report IMRF wages through the calendar month after termination

- For example, if the termination date is June 1, wages paid through July 31 are reported

See section 3.96 of the Authorized Agents Manual for more information

- Regular wages
- Overtime
- Vacation
- Back pay and sick pay



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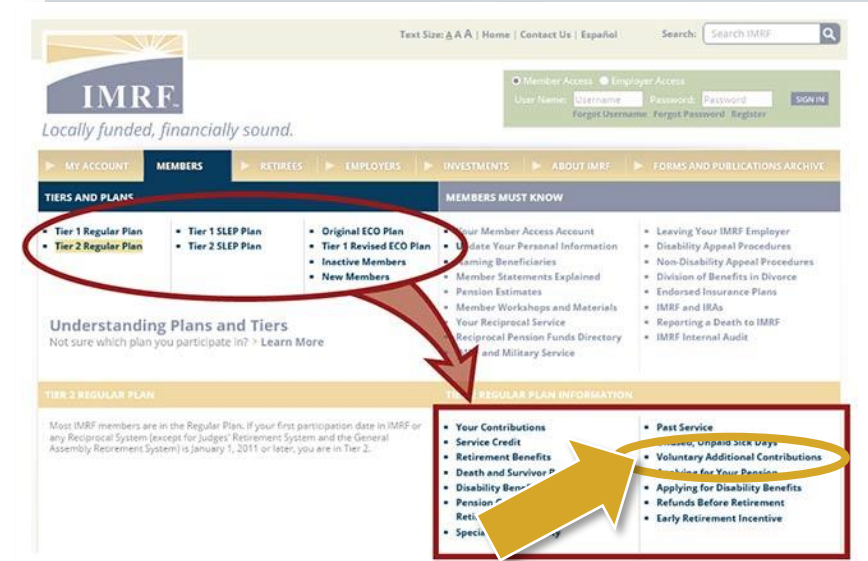
Voluntary Additional Contributions (VAC) Plan

Optional Contributions

- Up to 10% of IMRF reportable earnings, after tax
- Currently earn an interest rate of 7.25%
 - Credited annually based on previous January 1 balance
- IMRF Form 6.30

Based on IMRF wages, do not deduct

- From SLEP Tier 2 overtime
- From wages over Tier 2 cap (\$116,740.42)
- If employee has over 40 years of service and has stopped contributing



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Employer Optional Earnings

- **IRC Sec 125 Comp as reportable earnings**
- **Retirement health savings plan as reportable earnings**
- **Taxable expense allowances**
 - Vehicle allowances for employees enrolled after 8/25/2017 are not reportable
- **Cash related to health insurance**
- **Reportable by employer resolution only**



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Do Not Report These Earnings

- **Workers' compensation payments (Unless supplemented)**
 - See Section 3.96 R in the AA MANUAL
 - Call IMRF Legal Department *(for clarification if needed)*
- **Tier 1 wages in excess of \$290,000 if member participation started after January 1, 1996**
- **Tier 2 participants, 2021 limit is \$116,740.42**
- **SLEP Tier 2 overtime**



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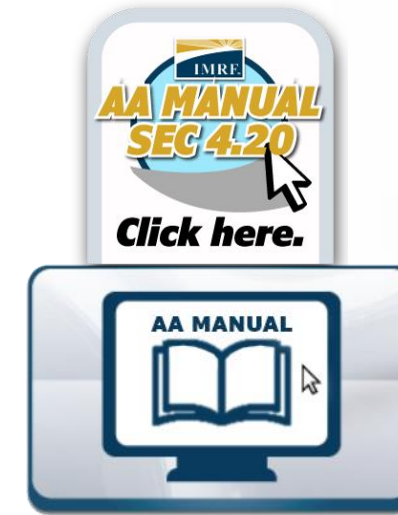


Wage Reporting Overview



4.20 A Cash Basis

IMRF wage reporting is on a cash basis. This means that wages are reported to IMRF for the month and when they are paid to the member. It does not matter when the wages were earned or when the obligation to pay the wages accrued.



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How to Report Wages Online



City of Anywhere [Help](#)

Important News and Information from IMRF

Corrected GASB 68 Report: The original GASB 68 report for active and inactive members that was uploaded to Employer Access contains an error in the Attained Age column. A corrected version called 'GASB68 - Corrected GASB 68' was uploaded on May 21 and is available [here](#).

IMRF Employer Id:
Authorized Agent:
Hourly Standard: 1000 Hours

User Name: Role:
Secure Messages: [0 Unread](#)
Wage Report Due: [11/10/2020](#)

Wages and Contributions

[Report Wages](#)
[Report wage Adjustments](#)
[Display Wage Report History](#)
[Display Wage Adjustment History](#)
[Display Contribution Rates](#)

Quick Links

[AA Manual](#)
[Report Wages](#)
[Pay Online](#)
[Enroll Member](#)
[Manage Member](#)
[Document Archive](#)
[Secure Message Center](#)

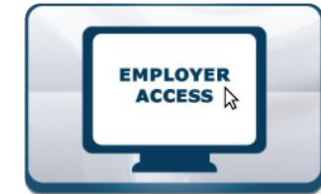
Employer Support Videos
IMRF offers Employer Support Videos to help Authorized Agents complete common tasks.



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Tools and Options for Reporting Wages



City of Anywhere
Import Wage File

Please provide the required information:
★ Indicates Required Field

Reporting Period

Please enter the reporting month and year for your IMRF Wage Report.

Reporting Month: ★ 2-digit month (01 thru 12)

Reporting Year: ★ 4-digit year (yyyy)

[Continue](#) [Quit](#)

IMPORTANT: A monthly wage report is not considered to be received by IMRF until you are able to successfully send the wage report to IMRF and are provided with a tracking number.

[Help](#)

Employer Access Help [Import Wage File]

Enter Reporting Period



Reporting Wages Using the Import Process

A tutorial on reporting wages to IMRF using the import process for IMRF Authorized Agents and Web Assistants.



Reporting Wages Using the Manual Process

A tutorial on reporting wages to IMRF using the manual process for IMRF Authorized Agents and Web Assistants.

Import Wage File will import a Microsoft Excel worksheet (pre-defined formats) which contain monthly wage and contribution information for IMRF Members.



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Validating and Submitting Wage Reports

Remember to send in your online payment AFTER you submit your wage report to IMRF.

The payment does not need to be submitted on the same day; however, it is a completely separate step you need to take after you submit your wage report.

Report Wages

Wage Report Due: [11/10/2020](#)Payment Due: [10/10/2020](#)

Report monthly wages to IMRF for processing.

1. [Import Wage File](#)
2. [Display or Edit Wage Report](#)
3. [Validate and Summarize Wage Report](#)
4. [Send Wage Report to IMRF](#)



Web Wage Reports

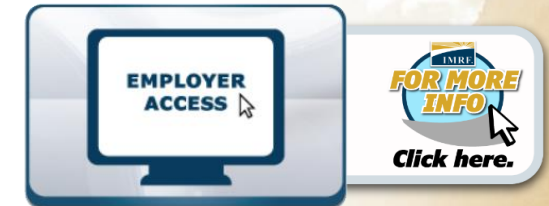
Reporting Period	Status	Last Changed
September 2020	Sent	10/01/2020 10:22AM
August 2020	Sent	09/01/2020 09:32AM
July 2020	Sent	08/05/2020 09:12AM
June 2020	Sent	07/01/2020 10:01AM
May 2020	Sent	06/02/2020 03:06PM
April 2020	Sent	05/04/2020 01:17PM
March 2020	Sent	04/01/2020 11:39AM
February 2020	Sent	03/04/2020 02:14PM
January 2020	Sent	02/06/2020 09:24AM
December 2019	Sent	01/07/2020 08:35AM
November 2019	Sent	12/03/2019 02:19PM
October 2019	Sent	11/05/2019 02:54PM
September 2019	Sent	10/02/2019 11:37AM
August 2019	Sent	09/03/2019 11:49AM
July 2019	Sent	08/02/2019 10:28AM
June 2019	Sent	07/01/2019 06:30PM
May 2019	Sent	06/03/2019 06:44PM
April 2019	Sent	04/25/2019 11:23AM
March 2019	Sent	03/25/2019 08:45AM
February 2019	Sent	02/26/2019 03:52PM
January 2019	Sent	01/29/2019 08:18AM
December 2018	Sent	12/04/2018 10:45AM



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Paying Your IMRF Contributions



Pay Online Payment Due: [10/10/2020](#)

You are about to leave IMRF Employer Access.

The 'Pay Online' feature is powered and maintained by [First Data Government Solutions](#). IMRF is unable to guarantee the availability of the First Data Government Solutions website.

A separate EFT number and PIN code are required to access the First Data Government Solutions website.

If your employer has not applied for and received this information, you must fill out and submit [IMRF Form 3.00](#).

If your employer already pays by phone, you will use the same EFT number and PIN code for the internet-based, Pay Online service.

Your Employer Access session will remain active during the time you are at the First Data Government Solutions website. The session will time-out after 15 minutes of inactivity, or you can quit and return to the Employer Access home page.

Questions? [Read more about Employer EFT](#)

[Pay Online](#) [Quit](#)

AA Manual
Report Wages
Pay Online
Enroll Member
Manage Member
Document
Secure Mes

Employee
IMRF offers
Videos to h
complete c

[LEARN MO](#)

IMRF **Pay Online**

Welcome to Illinois Municipal Retirement Fund System

Please enter your Username and Password.

NOTIFICATION

Beginning March 26, 2020 the following password policy will be enforced; 9 characters in length and contain at least one of each of the following character types (lower-case letter, upper-case letter, number, and special character (@#\$\$%^&*!+=)).

Username:

Password:

[Log In](#)

[Forgot Password?](#)

[New User? Register your IMRF EFT Number.](#)

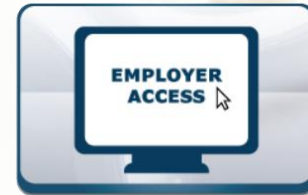
If you are having difficulty using the First Data Government Solutions website, call First Data Government Solutions at 1-800-662-6311. If you have a question about wage reporting, employer payments, or any other IMRF related question, call IMRF at 1-800-ASK-IMRF (1-800-275-4673).



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Submitting a Wage Adjustment



City of Anywhere [Help](#)

Important News and Information from IMRF

Corrected GASB 68 Report: The original GASB 68 report for active and inactive members that was uploaded to Employer Access contains an error in the Attained Age column. A corrected version called 'GASB68 - Corrected GASB 68' was uploaded on May 21 and is available [here](#).

IMRF Employer Id: User Name: Role:
Authorized Agent:
Hourly Standard: 1000 Hours

Secure Messages: [0 Unread](#)
Wage Report Due: [11/10/2020](#)

Wages and Contributions

[Report Wage Adjustments](#)
[Display Wage Report History](#)
[Display Wage Adjustment History](#)
[Display Contribution Rates](#)

Quick Links

- [AA Manual](#)
- [Report Wages](#)
- [Pay Online](#)
- [Enroll Member](#)
- [Manage Member](#)
- [Document Archive](#)
- [Secure Message Center](#)

Employer Support

IMRF offers Employer Support Videos to help Authorized Agents complete common tasks.

City of Anywhere [Help](#)

Report wage adjustments to IMRF for processing.

- [1. Single member wage adjustment for one wage period](#)
- [2. Single member wage adjustments for more than one wage period](#)
- [3. Multiple member wage adjustments for one or more wage periods](#)

Web Wage Adjustment Reporting

Adjustment Period	Member SSN	Status	Last Changed	Action
No Wage Adjustment periods to Display.				

[Quit](#)



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Wage Adjustments May Require Assistance

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Report wage adjustments to IMRF for processing.

1. [Single member wage adjustment for one wage period](#)
2. [Single member wage adjustments for more than one wage period](#)
3. [Multiple member wage adjustments for one or more wage periods](#)

Web Wage Adjustment Reporting

Adjustment Period	Member SSN	Status	Last Changed	Action
No Wage Adjustment periods to Display.				

[Quit](#)

Employer Access Help [Wage Adjustments]

Identify Member and Reporting Period

Report Wage Adjustment to IMRF allows you to make wage adjustment to IMRF member wages and contributions for the current or previous years. The wage adjustments are made by plan for a month in which the member was enrolled in IMRF.

1. Identify the member, wage report date and plan to adjust.
2. Complete adjusted wages and contributions and reason for adjustments.
3. Review the wage adjustment summary.
4. Send wage adjustment to IMRF.
5. Review wage adjustment IMRF eForm.

What You Can Do

Identify Member. Enter member social security number.

Identify Wage Report Period. Enter month and year of wage report date.

Note: Wage report file must be received and processing completed by IMRF in order to make adjustments. The wage report could have been filed manually (paper forms) or digitally (Employer Access Web Wage Reporting or older program, such as AERS).

Select IMRF Plan. Select a plan for the member from the drop-down box. The drop-down box will only display those plans which are valid for the employer.

Possible Errors: The information entered does not represent a valid adjustment request. This may be because a wage report was not received or processed for this date, the member does not have plan/coverage for this date/employer, or an adjustment is in process for this wage report.

Terms On This Page

Wage Report Date	Monthly wage report for which wage adjustments are being made.
Wage Adjustment	A change to a member's wages or contributions.

Help Topic Last Updated: 2014-10-24

[Close](#)



IMRF

EMPLOYER LINE

1-800-728-7971

Members call: 1-800-ASK-IMRF (275-4673)

[f](#) [t](#) [in](#) [v](#) | www.imrf.org



Connect with IMRF

Contact Us

- Call IMRF Member Services 1-800-728-7971 (Mon-Fri, 7:30am-5:30pm CST)
- Send a Fax to IMRF 630-368-5397
- Call IMRF Field Representative 815-893-4242
- IMRF Field Representative [Kevin Davis](#)
- Write or Visit IMRF (Counseling sessions are available by appointment only.)
 - Main Office** (Direct all correspondence to this address.)
IMRF
2211 York Road Site 500
Oak Brook IL 60523-2337 [View map](#)
 - Springfield Regional Counseling Center**
3000 Professional Drive Site 101
Springfield IL 62703-5934 [View map](#)
- IMRF Workshops [Find a Workshop](#)

Secure Message Center

- Send or Receive a Secure Email [Secure Message Center](#)

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[Quit](#)



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Wage Adjustment Process

Check the status of the wage adjustment in your Employer Access account.

Charge/Credit advice will be issued after the adjustment is processed.

Do you need to recoup or return member contributions?

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[Help](#)

Wage Adjustment History

Search Wage Adjustment History			
SSN Begins With:	<input type="text"/>	Search	Quit
Advice Number:	<input type="text"/>		
Status:	All <input type="button" value="v"/>		

[Next>](#)

Adjustment History					
Date Received	Member	Wage Report	Plan	Advice Number	Status
06/25/2020	****-4755 Mindy T. Member	02/2020	RG03	202016895	Approved
06/11/2020	****-3509 John Jobs	12/2019	RG03		Pending

Hourly Standard: 1000 Hours

Secure Messages: [\(0 Unread\)](#)

Wages and Contributions

Wage Report Due: [11/10/2020](#)

[Report Wages](#)
[Report Wage Adjustments](#)
[Display Wage Report History](#)
[Display Wage Adjustment History](#)
[Display Contribution Rates](#)



Accounts Receivable Balance History				<Prev	Next>
Date	Description	Amount	Balance		
07/01/2020	June Ending Balance		-151,823.76		
07/10/2020	Payment to IMRF	151,823.82	0.06		
07/17/2020	IMRF Credit Advice: 202016895	555.33	555.39		
07/30/2020	July Wage Report Amount Due	-169,442.63	-168,887.24		
	July Ending Balance		-168,887.24		



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Reviewing your Account Balance

If you see that your account has a charge or credit, but you do not understand it, please reach out through Secure Messaging.

In certain cases, your account may be incurring interest charges on an unpaid balance.

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[Help](#)

Accounts Receivable Balance

Current Accounts Receivable Balance: 1,099.33 as of 10/06/2020

There is a credit balance with IMRF. The next payment to IMRF may be reduced by \$1,099.33.

[Display Reserve Account\(s\).](#)

Search Accounts Receivable History

Calendar Year:

2020

Search

Quit

Accounts Receivable Balance History

[Next>](#)

Date	Description	Amount	Balance
01/01/2020	December Ending Balance		654.93
01/07/2020	December Wage Report Amount Due	-26,705.06	-26,050.13
01/09/2020	Payment to IMRF	26,705.06	654.93
	January Ending Balance		654.93
02/06/2020	January Wage Report Amount Due	-52,183.22	-51,528.29
02/10/2020	Payment to IMRF	52,183.25	654.96
	February Ending Balance		654.96
03/03/2020	IMRF Credit Advice: 202012530	444.21	1,099.17
03/09/2020	February Wage Report Amount Due	-33,793.76	-32,694.59
03/10/2020	Payment to IMRF	33,793.78	1,099.19
	March Ending Balance		1,099.19

Jan 2020 thru Mar 2020

[Next>](#)



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How to Find Support Videos

The screenshot shows the IMRF website interface. At the top, there is a navigation bar with links for Text Size, Home, Contact Us, Español, and a search bar. Below this is the IMRF logo and the tagline "Locally funded, financially sound." A login section for Member and Employer Access is visible. The main navigation menu includes links for MY ACCOUNT, MEMBERS, RETIREES, EMPLOYERS, INVESTMENTS, ABOUT IMRF, and FORMS AND PUBLICATIONS ARCHIVE. Under the EMPLOYERS section, there are two columns of links: EMPLOYER PROCEDURES (Authorized Agents Manual, Employer Tasks and Forms) and EMPLOYERS MUST KNOW (GASB 68 Resources, Employer Rates, Reports for Employers, Active Military Reservists, Converting Military Service, Hiring IMRF Retirees - Cautions). A callout box with a computer icon points to the "EMPLOYERS MUST KNOW" section. Below the main navigation, a section titled "2019 F" is partially visible. A secondary navigation bar is shown below the main content, with the same menu items. This bar points to a section titled "Employer Support Videos for IMRF Employers". Below this, there are two featured video thumbnails: "Enrolling Members in IMRF" and "Reporting Wages Using the Import Process". A "Quick Links" section with a "Videos Archive" link is also present.



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Compliance Audit Reviews

▶ MY ACCOUNT	▶ MEMBERS	▶ RETIREES	EMPLOYERS	▶ INVESTMENTS	▶ ABOUT IMRF	▶ FORMS AND PUBLICATIONS ARCHIVE
--------------	-----------	------------	-----------	---------------	--------------	----------------------------------

EMPLOYER PROCEDURES		EMPLOYERS MUST KNOW	
<ul style="list-style-type: none">▪ Authorized Agents Manual▪ New Authorized Agent Information▪ Employer Tasks and Forms <p>New Authorized Agents Learn about IMRF procedures and how to administer IMRF in this 4-part online webinar series that prepares new Authorized Agents to perform common IMRF tasks. Register today.</p>		<ul style="list-style-type: none">▪ Your Employer Access Account▪ GASB 68 Resources▪ Employer Rates▪ Reports for Employers▪ Considering Participation in IMRF▪ Early Retirement Incentive▪ Employees with Reciprocal Service▪ FMLA▪ Appeal Procedures▪ IMRF Employer Compliance Review <ul style="list-style-type: none">▪ Converting Military Service▪ Hiring IMRF Retirees - Cautions▪ Pay Increases - Know the Costs▪ Endorsed Insurance Videos▪ GASB 68 Webinar▪ IMRF's Funding Policy Webinar▪ 2021 Employer Rate Webinar▪ Employer Cost and Participation	

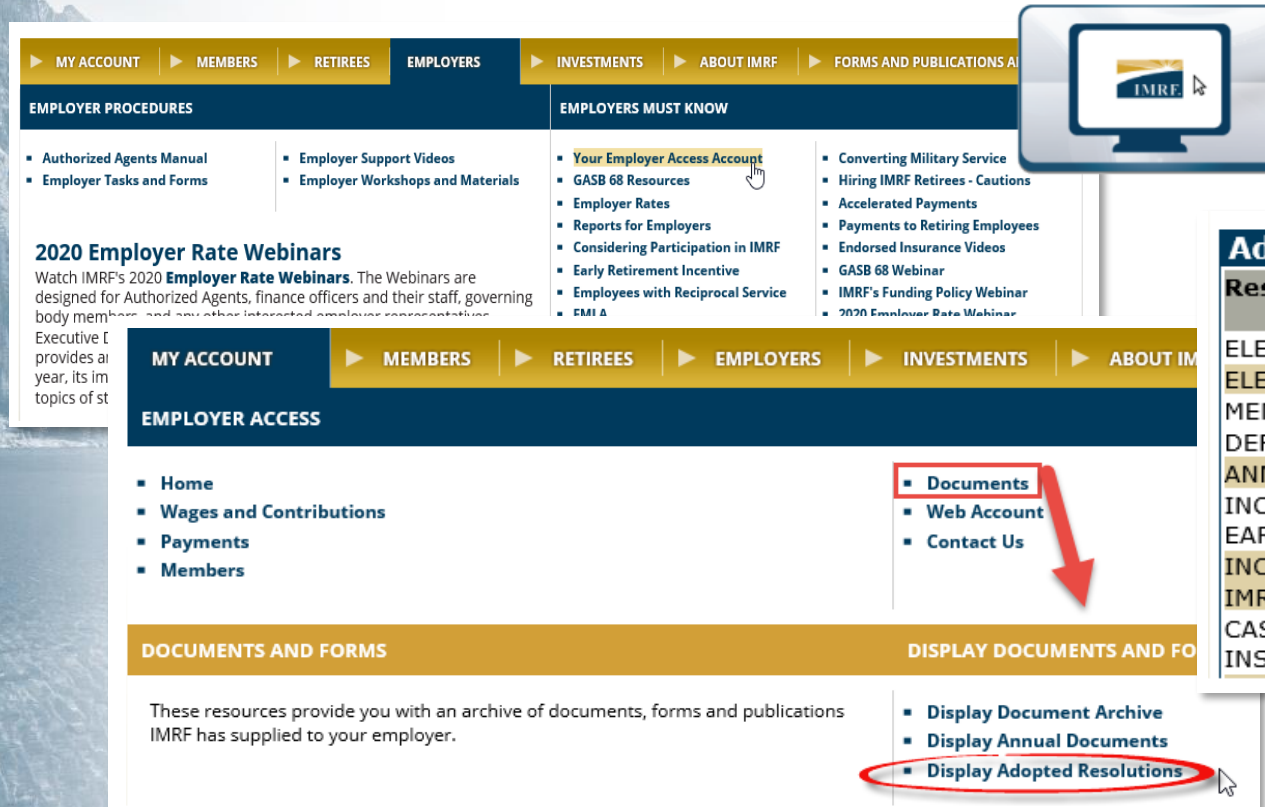
IMRF EMPLOYER COMPLIANCE REVIEW	MORE INFORMATION ABOUT EMPLOYER COMPLIANCE REVIEWS	
An employer compliance review does not mean you are doing anything wrong—it is an opportunity to confirm compliance with the provisions of the Pension Code and is considered best practice for public pension funds.	<ul style="list-style-type: none">▪ What is an Employer Compliance Review?▪ Preparing for an Employer Compliance Review▪ IMRF Employer Compliance FAQs	<ul style="list-style-type: none">▪ Common Employer Compliance Findings▪ Employer Compliance Tools and Resources



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Finding your Employer's Resolutions



The screenshot shows the IMRF website interface. At the top, a navigation bar includes links for MY ACCOUNT, MEMBERS, RETIREES, EMPLOYERS, INVESTMENTS, ABOUT IMRF, and FORMS AND PUBLICATIONS. Below this, the 'EMPLOYERS' section is highlighted, showing 'EMPLOYER PROCEDURES' and 'EMPLOYERS MUST KNOW'. Under 'EMPLOYERS MUST KNOW', 'Your Employer Access Account' is highlighted with a red box and a red arrow pointing to it. Below this, the 'DOCUMENTS AND FORMS' section is shown, with a red box around the 'Display Adopted Resolutions' link. A red arrow points from the 'Documents' link in the 'EMPLOYERS MUST KNOW' section to the 'Display Adopted Resolutions' link.

Adopted Resolutions

Resolution	Type	Effective Date	Rescinded Date	Hourly Standard
ELEC OFF - TREASURER	664	01/01/1937	n/a	0600
ELEC OFF - TREASURER	664	02/25/1992	n/a	1000
MEMBER CONTRIBUTIONS TAX-DEFERRED	667	07/01/1984	n/a	n/a
ANNUAL 1,000-HOUR STANDARD	668	02/25/1992	n/a	n/a
INCLUDE IRC SEC 125 COMP AS IMRF EARNING	672	04/01/1989	n/a	n/a
INCLUDE TAXABLE ALLOWANCES AS IMRF EARNINGS	674	04/29/1999	n/a	n/a
CASH IN LIEU OF ER PROVIDED HEALTH INS	675	01/01/1943	n/a	n/a

To see the resolution on file, you must request it by sending a secure message.



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Accelerated Payments



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What is an Accelerated Payment?

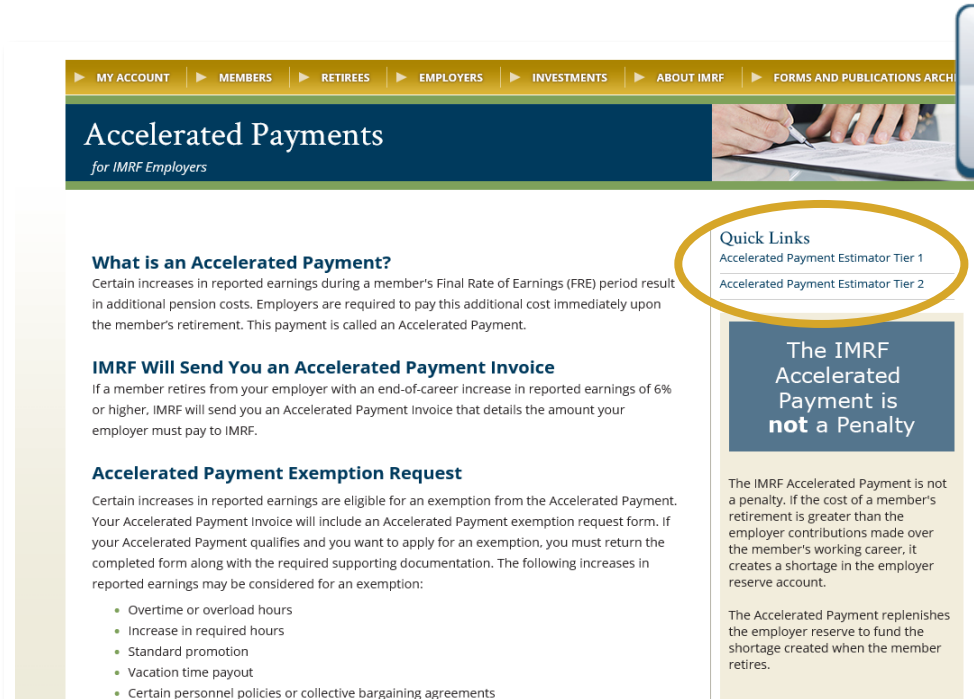
▶ MY ACCOUNT ▶ MEMBERS ▶ RETIREES EMPLOYERS ▶ INVESTMENTS ▶ ABOUT IMRF ▶ FORMS AND PUBLICATIONS ARCHIVE	
EMPLOYER PROCEDURES <ul style="list-style-type: none"> Authorized Agents Manual New Authorized Agent Information Employer Tasks and Forms 	EMPLOYERS MUST KNOW <ul style="list-style-type: none"> Employer Support Videos Employer Workshops and Materials
New Authorized Agents Learn about IMRF procedures and how to administer IMRF in this 4-part online webinar series that prepares new Authorized Agents to perform common IMRF tasks. Register today.	<ul style="list-style-type: none"> Your Employer Access Account GASB 68 Resources Employer Rates Reports for Employers Considering Participation in IMRF Early Retirement Incentive Employees with Reciprocal Service FMLA Appeal Procedures IMRF Employer Compliance Review
SUMMARY Certain increases in reported earnings during a member's Final Rate of Earnings period result in additional pension costs. Some payments made to retiring employees must be certified in an open meeting by your governing body. IMRF employers must request a Pension Impact Statement before increasing the earnings of officers, executives, or managers by 12% or more.	LINKS OF INTEREST <ul style="list-style-type: none"> Accelerated Payments Payments to Retiring Employees Pension Impact Statements



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What is an Accelerated Payment? *Continued*



MY ACCOUNT MEMBERS RETIREES EMPLOYERS INVESTMENTS ABOUT IMRF FORMS AND PUBLICATIONS ARCHIVE

Accelerated Payments

for IMRF Employers

What is an Accelerated Payment?

Certain increases in reported earnings during a member's Final Rate of Earnings (FRE) period result in additional pension costs. Employers are required to pay this additional cost immediately upon the member's retirement. This payment is called an Accelerated Payment.

IMRF Will Send You an Accelerated Payment Invoice

If a member retires from your employer with an end-of-career increase in reported earnings of 6% or higher, IMRF will send you an Accelerated Payment Invoice that details the amount your employer must pay to IMRF.

Accelerated Payment Exemption Request

Certain increases in reported earnings are eligible for an exemption from the Accelerated Payment. Your Accelerated Payment Invoice will include an Accelerated Payment exemption request form. If your Accelerated Payment qualifies and you want to apply for an exemption, you must return the completed form along with the required supporting documentation. The following increases in reported earnings may be considered for an exemption:

- Overtime or overload hours
- Increase in required hours
- Standard promotion
- Vacation time payout
- Certain personnel policies or collective bargaining agreements

Quick Links

Accelerated Payment Estimator Tier 1
Accelerated Payment Estimator Tier 2

The IMRF Accelerated Payment is not a Penalty

The IMRF Accelerated Payment is not a penalty. If the cost of a member's retirement is greater than the employer contributions made over the member's working career, it creates a shortage in the employer reserve account.

The Accelerated Payment replenishes the employer reserve to fund the shortage created when the member retires.

The IMRF Accelerated Payment is **not** a Penalty

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VERY IMPORTANT



LINK TO PAGE

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Accelerated Payment Example

		Wages For Pension	Increase	6%	Excess	Wages As Entered
Base Year	Feb 2014 to Jan 2015	59,308.38				59,308.38
Year 1	Feb 2015 to Jan 2016	62,112.07	2,803.69	3,558.50	-	62,112.07
Year 2	Feb 2016 to Jan 2017	65,836.24	3,724.17	3,726.72	-	65,836.24
Year 3	Feb 2017 to Jan 2018	68,269.89	2,433.65	3,950.17	-	68,269.89
Year 4	Feb 2018 to Jan 2019	73,135.19	4,865.30	4,096.19	769.11	73,135.19
		328,661.77			769.11	328,661.77

- Look at each 12-month period in the FRE
- For each period, look for wages that are more than 6% greater (or 1½ times the CPI-U if greater) than the previous period
- Invoice if AP is greater than \$5,000
- Quarterly statements

Note: The CPI-Urban is October to September, which is the same period used for the Tier 2 cap.



ABOUT IMRF | FORMS AND PUBLICATIONS ARCHIVE

Quick Links

- Accelerated Payment Estimator Tier 1
- Accelerated Payment Estimator Tier 2

The IMRF Accelerated Payment is not a Penalty

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Accelerated Payments Exemption Form 7.20

Check your qualifying exemption below:

- ☐ **Overtime or Overload Hours:** Overload hours are temporary assignments outside of the member's normal responsibilities. For example, a teacher aide is temporarily given additional duties as a bus driver.
- ☐ **Increase in Required Hours:** An increase in the number of hours worked. An increase in required hours does NOT include overtime or overload hours or a promotion. A change from part-time to full-time is also considered an increase in required hours.
- ☐ **Standard Promotion:** A standard promotion must result in increased responsibility and workload for the member.
- ☐ **Vacation Time Payout:** Payments for unused vacation time. The payments must be made in the final three months of the member's Final Rate of Earnings period to meet this exemption.
- ☐ **Personnel Policies:** Your governing body must have adopted a personnel policy **before** January 1, 2012, that specifies members who began IMRF participation **after** December 31, 2011, will either **not** receive similar earnings increases, or will receive similar increases but the increases will not be paid in the IMRF earnings period.
- ☐ **Collective Bargaining Agreement:** The earnings increase was paid under a contract or collective bargaining agreement entered into, amended, or renewed **before** January 1, 2012.

IMPORTANT!

You must send **ALL** required supporting documentation with **this form at the SAME time—submit them as ONE package.**

See the back of this form for a description of the documentation you must include.

REQUEST FOR AN ACCELERATED PAYMENT EXEMPTION
IMRF Form 7.20 (Rev. 08/2017)

Certain types of accelerated payments result from standard business practices (for example overtime hours), and may qualify for an exemption. Accelerated payment exemptions are defined by law. If your accelerated payment meets one of the qualifying reasons below, you can apply for an exemption.

Receiving an accelerated payment exemption does not mean your employer doesn't have to pay this cost. Receiving an exemption means the cost will be paid over a longer period of time, through your employer's contribution rates.

Completing this form does not guarantee your request will be approved.

MEMBER'S LAST NAME	FIRST NAME	MIDDLE INITIAL, JR., SR., II, ETC.	IMRF MEMBER ID
EMPLOYER NAME			EMPLOYER IMRF ID

To qualify for an accelerated payment (AP) exemption, you must:

- Have documentation to show the wages that caused the AP meet one of the exemptions below.
- Include all supporting documentation for each wage period listed in your AP Invoice.
- Submit this form and all required supporting documentation within 30 days of the date of your AP Invoice.

Check your qualifying exemption below:

- ☐ **Overtime or Overload Hours:** Overload hours are temporary assignments outside of the member's normal responsibilities. For example, a teacher aide is temporarily given additional duties as a bus driver.
- ☐ **Increase in Required Hours:** An increase in the number of hours worked. An increase in required hours does NOT include overtime or overload hours or a promotion. A change from part-time to full-time is also considered an increase in required hours.
- ☐ **Standard Promotion:** A standard promotion must result in increased responsibility and workload for the member.
- ☐ **Vacation Time Payout:** Payments for unused vacation time. The payments must be made in the final three months of the member's Final Rate of Earnings period to meet this exemption.
- ☐ **Personnel Policies:** Your governing body must have adopted a personnel policy before January 1, 2012, that specifies members who began IMRF participation after December 31, 2011, will either not receive similar earnings increases, or will receive similar increases but the increases will not be paid in the IMRF earnings period.
- ☐ **Collective Bargaining Agreement:** The earnings increase was paid under a contract or collective bargaining agreement entered into, amended, or renewed before January 1, 2012.

IMPORTANT!
You must send **ALL** required supporting documentation with **this form at the SAME time—submit them as ONE package.**
See the back of this form for a description of the documentation you must include.

CERTIFICATION BY AUTHORIZED AGENT
I certify that information for the above named member is in agreement with the governmental unit's records.
DATE (MM/DD/YYYY) _____
SIGNATURE OF AUTHORIZED AGENT _____
*I understand that any person who knowingly makes any false statement or falsifies or permits to be falsified any record of the Illinois Municipal Retirement Fund in an attempt to defraud IMRF is guilty of a Class 3 felony (40 ILCS 5/1-135).

IMRF
2211 York Road, Suite 500, Oak Brook Illinois 60523-2337
Employer Only Phone: 1-800-726-7911
www.imrf.org



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Salary Spiking

- The Illinois Pension Code currently limits the effect of salary spiking.
 - 125% limit on the Final Rate of Earnings
 - Accelerated Payments
- Spiking salary in the Final Rate of Earnings (FRE) period causes the total pension payment to increase, thus **INCREASING THE EMPLOYER COST.**
- **SPIKING MAY BE UNINTENTIONAL**
 - School districts paying final year's wages over 10 months
 - Increasing earnings due to payouts of sick, vacation, longevity, and retirement incentives
 - Members who opt out of Section 125 plans that have not been reported to IMRF



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Pension Impact Statements are Required by Law

Public Act 97-0609 effective January 1, 2012

Employers must request a Pension Impact Statement *before* increasing the earnings of an officer, executive, or manager by 12% or more.



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Request for Pension Impact Statement Form

IMRF Form 3.22

IMRF will provide the resulting effect the salary increase could have:

- On the employee's pension
- On the estimated Accelerated Payment due from the employer at the time of the employee's retirement from IMRF

REQUEST FOR PENSION IMPACT STATEMENT (P.A. 97-0609)
IMRF Form 3.22 (03/2012)

Public Act 97-0609 requires employers to request a "Pension Impact Statement" from IMRF before increasing the earnings of an officer, executive, or manager by 12% or more. (See exceptions on back.)

The Pension Impact Statement will provide:

- Effect the earnings increase could have on the member's pension
- Estimated "Accelerated Payment" (amount employer will be required to pay immediately upon the member's retirement. (The Accelerated Payment is due when the member retires, not when the salary increases.)

Once the employer receives the Pension Impact Statement from IMRF, the individual approving the salary increase will be required to sign and return the Pension Impact Statement to IMRF.

Employers will be required to pay IMRF the \$25 cost associated with preparing the Pension Impact Statement.

EMPLOYER NAME _____ EMPLOYER NUMBER _____

MEMBER NAME _____ IMRF MEMBER ID OR LAST 4 DIGITS OF SSN _____

MEMBER MARITAL STATUS: ☐ SINGLE ☐ MARRIED ☐ CIVIL UNION ☐ DIVORCED ☐ WIDOWED

ESTIMATED RETIREMENT DATE (MONTH/YEAR) _____

MEMBER SALARY PRIOR TO INCREASE _____ \$

MEMBER SALARY AFTER THE INCREASE _____ \$

ESTIMATED PERCENTAGE INCREASE IN MEMBER'S ANNUAL SALARY _____ %

ESTIMATED DATE (MONTH AND YEAR) OF INCREASE: _____ (MONTH/YEAR)

NAME OF AUTHORITY APPROVING THE INCREASE (Print Name) _____

(Will sign and return the Pension Impact Statement)

CERTIFICATION BY AUTHORIZED AGENT: I certify that the salary information and salary increase for the above named member is in agreement with the governmental unit's records. _____

TITLE (Print Title) _____
(e.g., Board President, Board Chair, Director)

SIGNATURE OF AUTHORIZED AGENT: _____

*I understand that any person who knowingly makes any false statement or facilitates or permits to be falsified any record of the Illinois Municipal Retirement Fund in an attempt to defraud IMRF is guilty of a Class 3 felony (40 ILCS 5-1-135).

DATE _____

Employer-Only Phone: 1-800-725-7971 • Member Services Representatives: 1-800-ASK-IMRF (1-800-275-4573) Fax: 630-369-5368
IMRF Form 3.22 (03/2012) www.imrf.org



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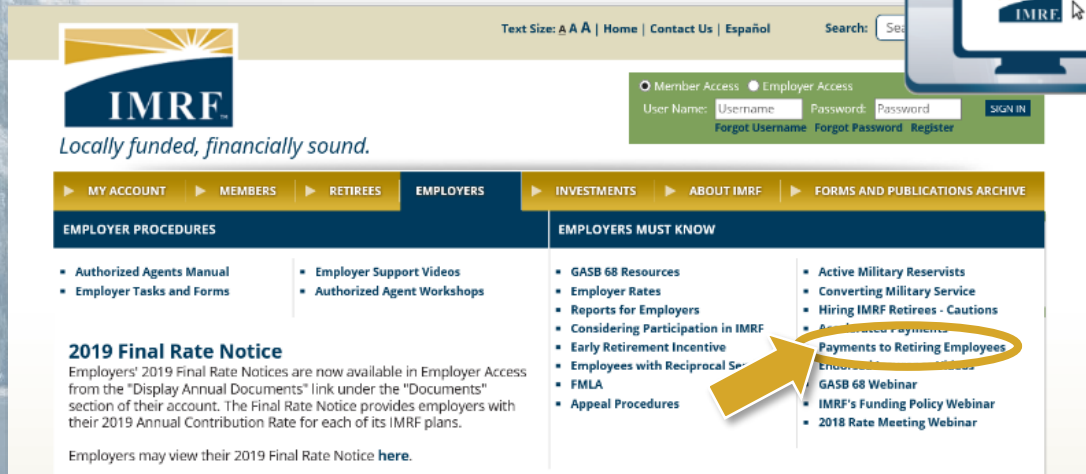


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Information on Payments to Retiring Employees



Text Size: A A | Home | Contact Us | Español | Search:

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Member Access • Employer Access

User Name: Username Password: Password

[Forgot Username](#) [Forgot Password](#) [Register](#)

MY ACCOUNT MEMBERS RETIREES EMPLOYERS INVESTMENTS ABOUT IMRF FORMS AND PUBLICATIONS ARCHIVE

EMPLOYER PROCEDURES

- Authorized Agents Manual
- Employer Tasks and Forms
- Employer Support Videos
- Authorized Agent Workshops

2019 Final Rate Notice
Employers' 2019 Final Rate Notices are now available in Employer Access from the "Display Annual Documents" link under the "Documents" section of their account. The Final Rate Notice provides employers with their 2019 Annual Contribution Rate for each of its IMRF plans.
Employers may view their 2019 Final Rate Notice [here](#).

EMPLOYERS MUST KNOW

- GASB 68 Resources
- Employer Rates
- Reports for Employers
- Considering Participation in IMRF
- Early Retirement Incentive
- Employees with Reciprocal Service
- FMLA
- Appeal Procedures
- Active Military Reservists
- Converting Military Service
- Hiring IMRF Retirees - Cautions
- Payments to Retiring Employees**
- IMRF's Funding Policy Webinar
- 2018 Rate Meeting Webinar

Payments to Retiring Employees

for IMRF Employers

By law, certain payments made to retiring employees must be certified in an open meeting by your governing body before you can make the payment.

IMRF does not administer this law. We will give you the factual information you need about your employee's IMRF account and projected future costs. However, we cannot answer any questions about interpreting these legal requirements or offer advice on whether you should have a payment certified. You must consult with your own legal counsel for any questions you have about interpreting or complying with this law.

Quick Links

[Pension Cost Estimation Spreadsheet](#)

[Public Act 099-0646](#)

Requirements as Outlined in the Law

This certification requirement applies if the payment:

- Is paid to an employee who participated in IMRF before 1/1/2011, and
- Increases the member's reportable earnings by more than 6% over what the member was paid in the previous month, and
- Is paid in the following time frame (must meet all three conditions below):
 - After the employee has told you his or her retirement date
 - No more than 12 months before the actual retirement date
 - At least 90 days before the actual retirement date

A payment that meets the above criteria is exempt from the certification requirement if the payment is:



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What We've Covered Today

- Helpful Resources
- Wage Reporting
- Accelerated Payments



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Authorized Agent Support Options



SELF HELP TIPS



SEND A SECURE MESSAGE



DEDICATED HELP LINE

Employer Access
for IMRF Employers

Manage Your Account With Employer Access
Employer Access allows you to perform essential administrative tasks quickly and easily. With your Employer Access account, you can report wages, enroll and manage members, view member and employer documents, make payments to IMRF, and much more.

Your home page
After you log in, your home page links to where you can perform a variety of essential tasks. You can go back to this page by clicking the "Home" button from any other page in Employer Access.

Village of Anytown **Need help? Click here.** **View your role and number of unread Secure Messages**

Wages and Contributions
Report, correct, and view member earnings and contributions. View current, past, and future employer rates.

Payments
View charges, credits, and advices related to your Account Balance. Click "Pay Online" to visit the First Data website to pay your monthly IMRF contributions.

Members
• Enroll a member

Quick Links
Make EFT payments to IMRF
Employer Support Videos
AA Manual

TIPS & TRICKS
Employer Access Tips and Tricks
• Don't get locked out—use the "Forgot Password" button.
• Five incorrect login attempts during any month will result in a 24-hour lockout.
• Remember to change your password every 30 days.
• Log in to your account at least once every 90 days to keep your account active. Inactive accounts are terminated.
• Authorized Agents whose accounts are terminated must re-register for an account. Web Assistants whose

Connect with IMRF

Contact Us

- Call IMRF Member Services 1-800-728-7971 (Mon-Fri, 7:30am-5:30pm CST)
- Send a Fax to IMRF 630-368-5397
- Call IMRF Field Representative 815-893-4242
[Kevin Davis](#)
- IMRF Field Representative
- Write or Visit IMRF (Counseling sessions are available by appointment only.)
Main Office (Direct all correspondence to this address.)
IMRF
2211 York Road Ste 500
Oak Brook IL 60523-2337 [View map](#)
Springfield Regional Counseling Center
3000 Professional Drive Ste 101
Springfield IL 62703-5934 [View map](#)
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Questions & Answers



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Thank you for joining us.

Remember to encourage your employees to sign up for...



A link to the presentation along with a survey will be emailed to you today.

We appreciate your feedback!



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