



**A RESOLUTION RELATING TO PARTICIPATION BY ELECTED OFFICIALS IN THE ILLINOIS MUNICIPAL RETIREMENT FUND**

IMRF Form 6.64 (Rev. 03/17) (Income tax information can be found on the reverse side of this resolution)

PLEASE ENTER Employer IMRF I.D. Number

**RESOLUTION**

Number \_\_\_\_\_

WHEREAS, the \_\_\_\_\_  
EMPLOYER NAME

is a participant in the Illinois Municipal Retirement Fund; and

WHEREAS, elected officials may participate in the Illinois Municipal Retirement Fund if they are in positions normally requiring performance of duty for 1,000 hours or more per year; and  
600 OR 1,000

WHEREAS, this governing body can determine what the normal annual hourly requirements of its elected officials are, and should make such determination for the guidance and direction of the Board of Trustees of the Illinois Municipal Retirement Fund;\*

NOW THEREFORE BE IT RESOLVED that the \_\_\_\_\_  
BOARD, COUNCIL, ETC.

finds the following elected positions qualify for membership in IMRF.

TITLE OF ELECTED POSITION	DATE POSITION BECAME QUALIFIED
_____	_____
_____	_____
_____	_____

**CERTIFICATION**

I, \_\_\_\_\_, the \_\_\_\_\_  
NAME CLERK OR SECRETARY OF THE BOARD

of the \_\_\_\_\_ of the County of \_\_\_\_\_,  
EMPLOYER NAME COUNTY

State of Illinois, do hereby certify that I am keeper of its books and records and that the foregoing is a true and correct copy of a resolution duly adopted by its \_\_\_\_\_ at a meeting duly  
BOARD, COUNCIL, ETC.

convened and held on the \_\_\_\_\_ of \_\_\_\_\_, 20\_\_\_\_.  
DAY MONTH YEAR

\_\_\_\_\_  
SIGNATURE CLERK OR SECRETARY OF THE BOARD

\* 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).



## SPECIAL MEMORANDUM #337

**Date:** March 3, 2017

**To:** Authorized Agents of Employers with Compensated Elected Officials  
Participating in IMRF

**Subject:** IMRF Board Resolution 2017-02-13 for Elected Officials' Participation in IMRF

The IMRF Board of Trustees has adopted Board Resolution 2017-02-13, requiring recertification of IMRF eligibility every two years for all elected positions.

This new Board rule requires all governing bodies of units of government with elected positions participating in IMRF to pass new resolutions re-affirming that the positions meet the IMRF hourly standard (either 600 or 1,000 hours per year). Hours spent at meetings, preparing for meetings, in the office, and actually conferring with constituents are counted as performance of duty and may be included in the IMRF hourly standard. Hours spent on-call or otherwise informally available to constituents *do not* count as performance of duty and should not be included in the IMRF hourly standard.

Regardless of the date of any existing IMRF resolution regarding eligibility of elected officials, a recertifying resolution must be passed by your employer's governing body before September 1, 2017. The governing body may use IMRF Form 6.64, "A Resolution Relating to Participation by Elected Officials in The Illinois Municipal Retirement Fund" (enclosed), or your governing body may draft and adopt its own resolution that is consistent with IMRF Form 6.64. After the resolution is adopted, it must be filed with IMRF. If IMRF does not receive a recertification, the unit of government's elected officials will no longer be eligible to participate in IMRF and will be administratively terminated by IMRF.

This IMRF Board rule was adopted because of issues related to the difficulty of determining how many hours of duty an elected position requires. Previously, IMRF required no recertification of eligibility for elected positions. If the governing body adopted a resolution for an elected position, any person holding the position could participate in IMRF, regardless of the date the resolution was passed. After IMRF began conducting employer audits, it became clear that many of the resolutions for elected positions on file with IMRF were no longer accurate statements of the hours required for the position.

The IMRF Board adopted its new rule requiring recertification of IMRF eligibility for elected positions for several reasons. First, the recertification process will give governing bodies the opportunity to review the IMRF eligibility rules that will ultimately aid their unit of government with compliance and avoid costly mistakes in enrollment. Additionally, recertification will streamline the IMRF audit process because IMRF's auditors will be able to rely on the accuracy of the recertification without requiring additional documentation. Finally, recertification will take into account modernization and legislative enactments as it recognizes that required hours of duty of an elected position can—and do—change over time as technology and legal requirements evolve.

To comply with Board Resolution 2017-02-13, **all governing bodies with elected officials participating in IMRF must adopt the initial recertification before September 1, 2017, and file it with IMRF.** Afterward, the process of recertifying and filing the resolution should take place every two years. ***Failure to recertify will end IMRF eligibility for any elected position not recertified.***

**Contact IMRF with questions**

If you have questions about your elected officials' participation in IMRF, please contact IMRF's General Counsel, Kathy O'Brien, at 630-368-5352.

Sincerely,

A handwritten signature in black ink, appearing to read "Louis W. Kosiba". The signature is fluid and cursive, with the first name "Louis" being the most prominent.

Louis W. Kosiba  
Executive Director

**A RESOLUTION RELATING TO PARTICIPATION BY ELECTED OFFICIALS  
IN THE ILLINOIS MUNICIPAL RETIREMENT FUND**

**INCOME TAX INFORMATION**

All elected officials eligible to participate in IMRF are considered active participants in an employer sponsored retirement plan under the Internal Revenue Code, **even if the official does not elect to participate in IMRF**, and are subject to the IRA deductibility limits imposed by law.

**IMRF**

2211 York Road, Suite 500, Oak Brook, Illinois 60523-2337

Employer Only Phone: 1-800-728-7971

[www.imrf.org](http://www.imrf.org)