



Illinois Municipal Retirement Fund

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

Service Representatives 1-800-ASK-IMRF (1-800-275-4673) www.imrf.org

December 8, 2014

*** AP INVOICE ***

ER:03327

LAURIE B. WOLLRAB, COMPENSATION/BENEFITS MGR
CITY OF BLOOMINGTON
109 E OLIVE ST
BLOOMINGTON IL 61701-5219

RE: Accelerated Payment for Emily V. Bell

MID:

Dear Ms. Wollrab:

Under Public Act 97-0609, employers are required to pay that portion of the present value of a pension attributable to earnings increases within the final rate of earnings period which exceed the greater of 6% or 1.5 times the increase in the CPI-urban. Such increase(s) were paid to Emily V. Bell in the following periods:

Period	Wages	Previous Period Wages
12/2011-11/2012	\$131,430.69	\$123,562.34
12/2013-11/2014	\$261,642.89	\$122,507.58

The Accelerated Payment (AP) amount required for this annuity because of these increases is \$358,394.12. Use the IMRF Pay Online feature (Accelerated Payment Option - option 025 if using a phone) to submit payment for this invoice.

Public Act 97-0609 allows IMRF to change the AP Invoice for several types of earnings increases. An explanation of these eligible earnings is attached. If the increase(s) that resulted in this Accelerated Payment falls under one of the eligible earnings, please complete the attached AP Review/Delay Request Form and return it to IMRF with the requested documentation.

Your request must be received in our office within 30 days of this notice. The amount still due after any approved exemption may be paid within 90 days with no interest or within three years with interest after the initial 90 day period.

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

Enc. IMRF Form 7.20, "Request For A Review/Delay Of An Accelerated Payment Invoice", Return envelope

C400C



REQUEST FOR A REVIEW/DELAY OF AN ACCELERATED PAYMENT INVOICE

IMRF Form 7.20 (Rev. 04/2014)

Employers may request a review/delay of an Accelerated Payment invoice if the member's retirement included wages from an eligible category (see below).

If you are requesting a review/delay, please complete and return this form with supporting documentation. **Your request must be received within 30 days of the date of the AP invoice.**

If your request is approved, all or part of the invoice will be adjusted (possibly to zero). However, **please be aware that this amount is paid by the employer** through their employer contribution rates.

Payments in the future may be more expensive for the employer. However, changes in the employer rate may be small because the payments are spread over a number of years.

MEMBER'S LAST NAME Bell	FIRST NAME Emily	MIDDLE INITIAL V	JR., SR., II, ETC.	MEMBER MID#
EMPLOYER NAME CITY OF BLOOMINGTON				EMPLOYER IMRF ID# 03327

NOTE: Send ALL supporting documentation with this form at the SAME time; submit as ONE package.

REQUEST FOR A REVIEW/DELAY OF AN ACCELERATED PAYMENT INVOICE (Check the exemption that applies.)

- A.** Earnings increase was paid under a **contract or collective bargaining agreement** entered into, amended or renewed before January 1, 2012.
Submit this form with ALL the required documentation listed on back.
- B.** Earnings increase is attributable to **personnel policies** adopted by the governing body before January 1, 2012. To qualify, such policy(ies) must specify that members who began IMRF participation after December 31, 2011, will either **not** receive similar payments or will receive similar payments **but** the payments will be made in such a way that they will not be included in the earnings IMRF will use to calculate a pension.
Submit this form with ALL the required documentation listed on back.
- C.** Member received a **standard employment promotion** resulting in increased responsibility and workload. (Note: a member whose position changed from part-time to full-time is considered a promotion and documentation supporting the change must be submitted.)
Submit form with ALL the required documentation listed on back.
- D.** Earnings increase resulted from **overtime or overload hours**. (Overload hours are temporary employment assignments outside the employee's normal responsibilities. I.E., a teacher aide is given additional duties as a bus driver, temporarily.)
Submit this form with ALL the required documentation listed on back.
- E.** Earnings increases resulted from an **increase in number of hours required to be worked** (does not include overtime/overload hours or promotions).
Submit this form with ALL the required documentation listed on back.

CERTIFICATION BY AUTHORIZED AGENT

I certify that information for the above named member is in agreement with the governmental unit's records.

X _____
SIGNATURE OF AUTHORIZED AGENT* DATE (MM/DD/YYYY)

** 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).*

REQUIRED DOCUMENTATION FOR A REVIEW/DELAY OF AN ACCELERATED PAYMENT INVOICE

Use the checklist below to insure you are including ALL required documentation with this Form 7.20.

In order to process your request, IMRF asks that you include all required documentation with this Form 7.20.

If you need to send any documentation separate from the form, please include a cover sheet of explanation and/or mark the documentation with the Member's MID# and reference "Form 7.20."

A. Contract or Collective Bargaining Agreement

Earnings increase was paid under a contract or collective bargaining agreement entered into, amended or renewed before January 1, 2012.

Submit with this form:

- 1. Contract or collective bargaining agreement, including its date of approval, amendment or renewal, **AND**
- 2. A statement by the employer which indicates the provision within the contract or agreement under which the earnings increase was paid, **AND**
- 3. Any other pertinent information showing the increase was paid pursuant to qualifying contract or collective bargaining agreement, **AND**
- 4. Worksheet showing the wage increase (wages to be exempt from Accelerated Payment).

B. Personnel Policies

Earnings increase is attributable to **personnel policies** adopted by the governing body before January 1, 2012. To qualify, such policy(ies) must specify that members who began IMRF participation after December 31, 2011, will either

- **Not** receive similar payments **or**
- Will receive similar payments but the payments will be made in such a way that they will not be included in the earnings IMRF will use to calculate a pension.

Submit with this form:

- 1. Copy of personnel policy provision providing for the increase, including the date it became effective, **AND**
- 2. Unless included as part of 1., a copy of personnel policy provision showing that the earnings increase for which the exemption is claimed is not applicable to employees who begin service on or after January 1, 2012, **AND**
- 3. Narrative and any other supporting documentation that will allow IMRF to better understand the nature of the payment, **AND**
- 4. Worksheet showing the wage increase (wages to be exempt from Accelerated Payment).

C. Standard Employment Promotion

Member received a standard employment promotion resulting in increased responsibility and workload. (Note: a member whose position changed from part-time to full-time is considered a promotion and documentation supporting the change must be submitted.)

Submit with this form:

- 1. Documentation showing date of the promotion, **AND**
- 2. Copies of old and new positions' job descriptions, **AND**
- 3. Narrative detailing nature of increased workload and responsibility, **AND**
- 4. Worksheet showing the wage increase (wages to be exempt from Accelerated Payment).

D. Overtime or Overload hours

Earnings increase resulted from overtime or overload hours.

Submit with this form:

- 1. Documentation summarizing number of overtime/overload hours and dollar value attributable to each period shown on the AP invoice.

E. Increase in Number of Hours Required to be Worked

Earnings increases resulted from an increase in number of hours required to be worked (does not include overtime/overload hours or promotions).

Submit with this form:

- 1. Written documentation showing the member worked additional hours, **AND**
- 2. Statement explaining why additional hours were required to be worked, **AND**
- 3. Statement explaining that the member's hourly wage:
 - Did not increase over the previous 12-month period, **OR**
 - Did increase, but the increase did not exceed the greater of 6% or 1.5 times the increase in the CPI-urban for the same time period in the previous year, **AND**
- 4. Worksheet showing the wage increase (wages to be exempt from Accelerated Payment).

PUBLIC ACT 97-0609: Effective January 1, 2012, Public Act 97-0609 requires employers to pay IMRF immediately upon a member's retirement for the additional cost of a pension resulting from certain salary increases. IMRF has identified those employer payments as "Accelerated Payments" (AP). (The AP is due when the member retires, not when the salary increases.) PA 97-0609 applies to members retiring on or after February 1, 2012.