



IMRF 101: Enrollments, Wages, Data Collections, and Reports



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Introduction

Mandy Beedie-Powers
- Employer Service Representative

Speaker

Contact at:
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AGENDA

Enrollments

**Contributions
and Wages**

**Data
Collections**

**Resources
and Reports**



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ENROLLMENTS



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ENROLLMENTS

When you hire someone, you must ask, do you expect this employee to work 600 hours in a year's time?

1. If so, they must be enrolled immediately
2. Participation is mandatory by statute



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ENROLLMENTS

1. Enrollment is based on number of hours expected to be worked during a 12-month period.
 - track hours from hire date
2. There is no probation period with IMRF enrollment.
3. If hiring an IMRF retiree, contact IMRF



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ENROLLMENT

Multiple Positions



Position 1

- Bus driver
- 500 hours
- School District 83

Position 2

- Lunch monitor
- 200 hours
- School District 83

Position 1

- Landscaper
- 400 hours
- Park District

Position 2

- Maintenance Staff
 - 400 hours
- County



ENROLLMENTS

PROBLEM POSITIONS



Bus Drivers



SUBS



Contractual
Workers



Students



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ENROLLMENTS

TIPS ENROLLING MEMBERS IN EMPLOYER PORTAL

1. must enroll member before you report 1st months wages
2. When enrolling member, please include the member's personal email address
3. Tier assignment determined by IMRF
4. Pension funding begins immediately



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CONTRIBUTIONS AND WAGES



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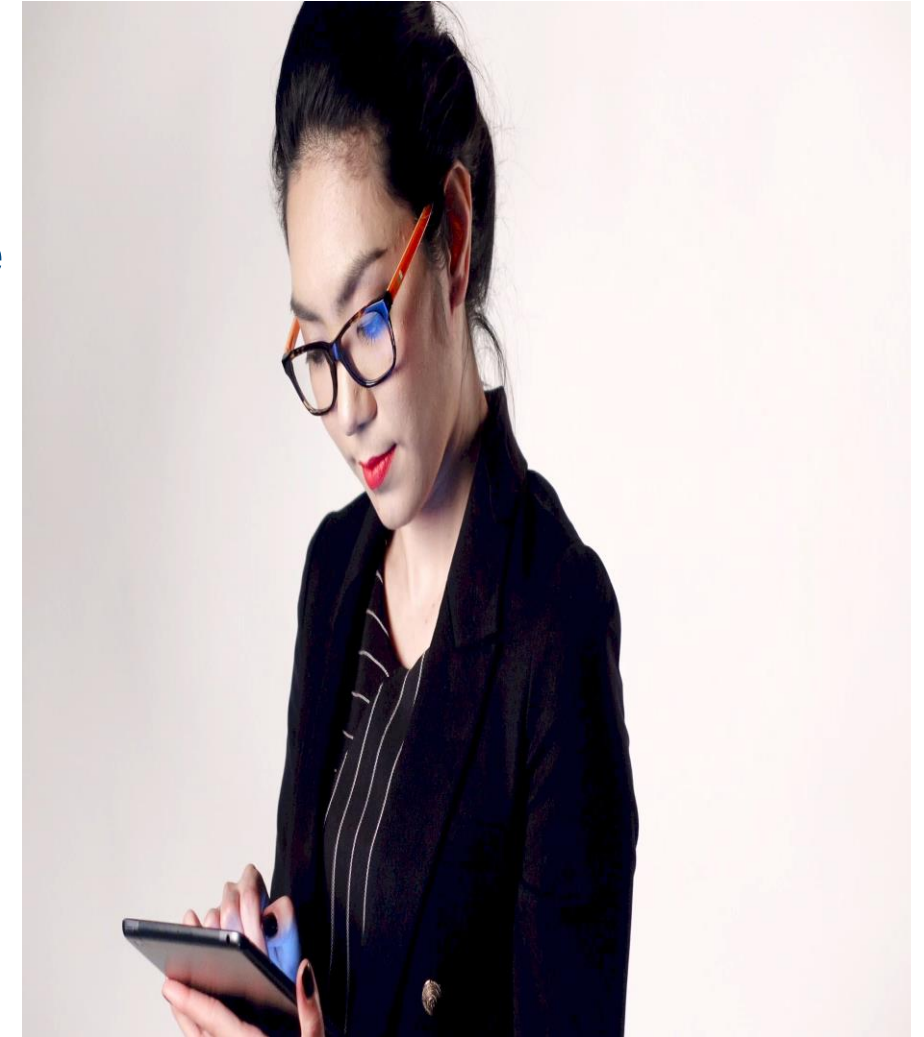
CONTRIBUTIONS

Employer Rate

- Each employer funds its own employees' retirement costs- every employer has a different rate
- Disability, death, and 13th Payment contributions
- Changes Every January 1st

Member Rate

- 4.5% tax deferred
- set by statute



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Contributions

Voluntary Additional Contributions (VAC) Plan

- Optional Contributions
 - Up to **10% of IMRF reportable earnings** after tax
 - Currently earn an interest rate of 7.25%
 - **Caution for mid-month changes in VAC**
- Based on IMRF wages, do not deduct:
 - From SLEP Tier 2 overtime
 - **Tier 2 cap \$127,283.01 effective 1/2025/VAC stops when they stop contributing for the year**
 - If employee has over 40 years of service and has stopped contributing



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IMRF Earnings

Submit wage report (data collection) and payments monthly

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
- Make sure to indicate “Y” for Final Wages

See Section 3.96 of the Authorized Agents Manual for more information



Employer Optional Earnings

- ❖ Resolution to Include Compensation Directed into a Retirement Health Savings Plan as IMRF Earnings;
- ❖ Resolution to Include Compensation Paid Under an IRC Section 125 Plan as IMRF Earnings;
- ❖ Resolution to Include Taxable Allowances as IMRF Earnings
- ❖ Resolution to Include Cash Payments in Lieu of or Related to Health Insurance as IMRF Earnings;



Non-Reportable 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 \$350,000 if member participation started after January 1, 1996
- Tier 2 participants, 2025 limit is **\$127,283.01**

TIPS WHEN REPORTING WAGES

1. Wages are always reported in the month the wages are paid to the member
2. The earliest you can report wages for a calendar month is on the 1st of the next month or later
3. Wage report and payment must be received by the 20th each month for the previous month to avoid late fees
4. Once a wage report has been submitted, the only way to change what you reported is through a separate “wage adjustment” data collection



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DATA COLLECTIONS



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WHAT ARE DATA COLLECTIONS

DATA COLLECTIONS ARE USED TO REPORT AND MAKE CHANGES IN THE IMRF SYSTEM. TYPES OF DATA COLLECTIONS ARE:

1. ENROLLMENTS
2. MEMBER INFORMATION CHANGES
3. REPORT WAGES
4. ADJUST WAGES
5. REPORT A DISABILITY
6. REPORT A RETURN TO WORK FROM DISABILITY
7. TERMINATE MEMBERS
8. CHANGE OR TERMINATE INSURANCE PREMIUMS



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Horizon Applications

Employer Portal

EAS Admin Portal v2.51.25007.1

https://employer.imrf.org/#/

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Welcome to the Partner Portal

2160

7413

7413

Account Summary

562

IMRF

FIND A MEMBER

To update member information, first find the member by searching using one or more of the terms below:

SSN / Member ID / Last Name

MY IMRF TEAM

Partner Services

Regional Manager ()

Mandy Beedie-Powers

Regional Manager ()

Christine Fine

MEMBER EVENTS

2160

Disability Return To Work

3

Employer Disability Certification

212

Enrollments

0

Member Information Changes

0

Reciprocal Certification

269

View All...

MY DATA COLLECTIONS

7413

06699 - Wage Report - 08-01-2025 - 2

Initial Data Entry

05408 - Enrollments - 09-01-2025 - 1 Vanessa Vences (Verification Required)

Verification Requested

02022 - Enrollments - 08-11-2025 - 5 Corona Morales Eufri

Initial Data Entry

04635 - Enrollments - 07-21-2025 - 1

Initial Data Entry

New Data Collection ...

View All...

REQUESTS FOR INFORMATION

562

Request Type

Due Date

Nothing

04-26-2024

Nothing

05-10-2024

Expected document

05-20-2024

SECURE MESSAGES

Type for a partner...

You have access to more than one Partner.

Please provide an Partner code using the Partner Code selection box above in order to view messages.



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DATA COLLECTION TIPS

- Red Error – you must change what the error addresses to complete the data collection
- Orange Warning – You can complete the data collection by approving the warnings by answering the question or questions the system asks
- The only way you have completed a data collection, is after you hit “submit” and “confirm”.
- Some data collections must be “verified” by IMRF before they are processed



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ENROLLMENTS DATA COLLECTION

- TIPS:
1. For position, use teacher's aide/paraprofessional if they assist in the classroom/all other positions choose, "general position, common law employee"
 2. include member's personal email address
 3. Expected annual hours –always use 600



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Member Information Changes

Change a member's:

1. Name
2. social security number
3. marital status
4. address and phone number
5. Job position



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TIPS WHEN REPORTING WAGES

- If reporting wages in the same month you enrolled member, you must change start date for that member to the date you enrolled them
- If it's the member's last month of wages, please change final wage indicator to a Y for yes.
- The earliest you can report wages for a calendar month is the 1st of the next month



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Final Wage Indicator Wage Report

1. Definition 2. Add Member Data 3. Validate Member Data 4. Review & Submit

Member Information

Social Security Number* 

Member ID

First Name* 

Last Name* 

Payroll Information

Add

Plan* 

REG

Period Start Date* 

02-01-2025

Period End Date* 

02-28-2025

Payment Date* 

02-28-2025

Reportable Wages* 

2000.00

Overtime 

Contributions* 

90.00

Voluntary Additional Contributions 

Final Wages* 

Yes

Must mark Y for FINAL
WAGES

If marked N, you will
need to do wage
adjustment (see next
slide)

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RESOURCES AND REPORTS



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Resources for Authorized Agents

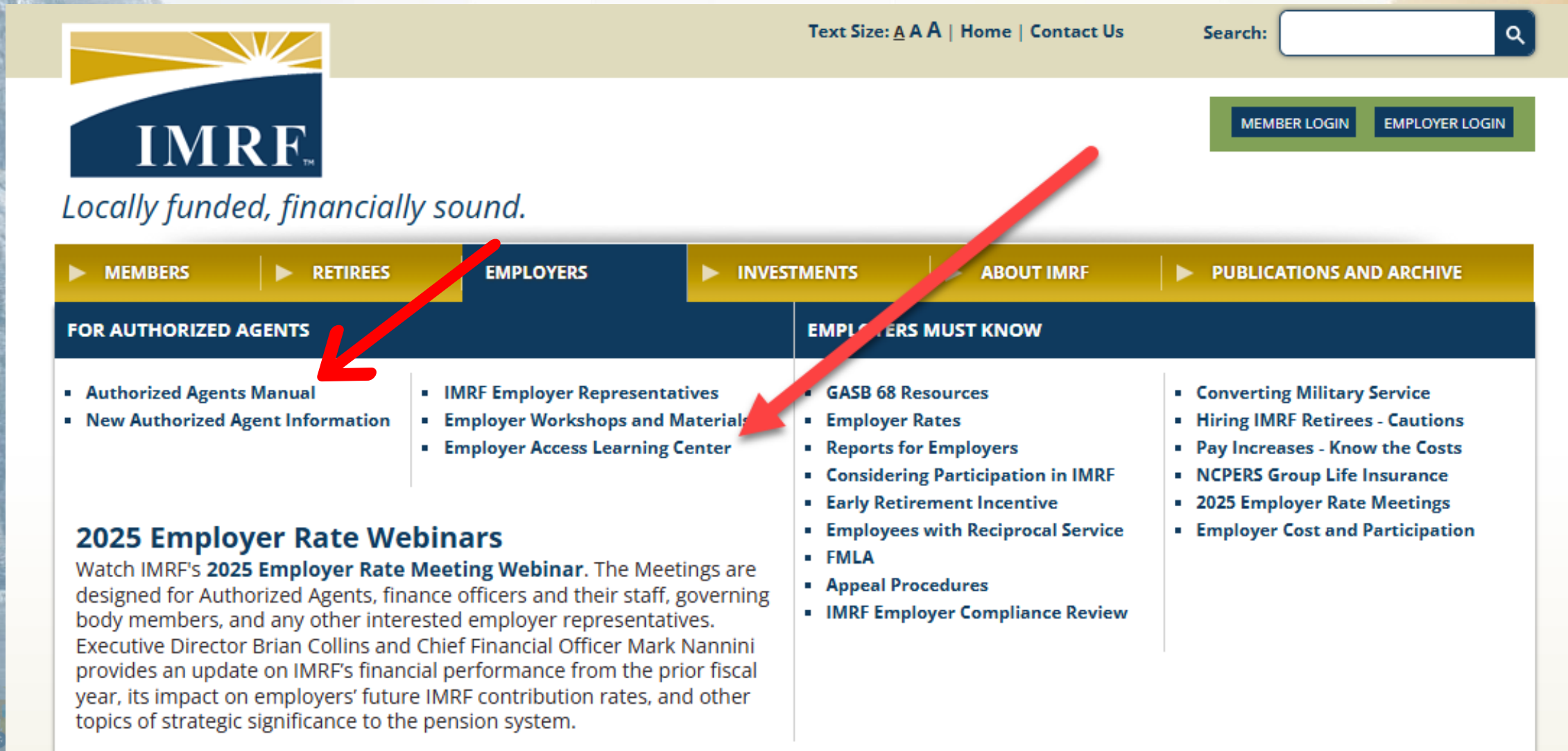
- **Employer Access**
- **Employer Learning Center**
- **Workshops**
- **Authorized Agent Manual**



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RESOURCES: EMPLOYER ACCESS LEARNING CENTER AND AUTHORIZED AGENT MANUAL



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FOR AUTHORIZED AGENTS

- [Authorized Agents Manual](#)
- [New Authorized Agent Information](#)

2025 Employer Rate Webinars
Watch IMRF's **2025 Employer Rate Meeting Webinar**. The Meetings are designed for Authorized Agents, finance officers and their staff, governing body members, and any other interested employer representatives. Executive Director Brian Collins and Chief Financial Officer Mark Nannini provides an update on IMRF's financial performance from the prior fiscal year, its impact on employers' future IMRF contribution rates, and other topics of strategic significance to the pension system.

EMPLOYERS MUST KNOW

- [IMRF Employer Representatives](#)
- [Employer Workshops and Materials](#)
- [Employer Access Learning Center](#)
- [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](#)
- [Converting Military Service](#)
- [Hiring IMRF Retirees - Cautions](#)
- [Pay Increases - Know the Costs](#)
- [NCPERS Group Life Insurance](#)
- [2025 Employer Rate Meetings](#)
- [Employer Cost and Participation](#)



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Employer Access Learning Center (EALC)

for IMRF Employers



Welcome to the Employer Learning Center! On the right are key training materials to help you complete all of your daily tasks. Below is a description of what is in each area. All Employer Resources or training materials are provided to suit the users preference for learning. You may choose a PDF of steps to complete your task, review a PowerPoint or watch a recorded MP4 video.



Employer Access Management: In this section, you will find all functions to set up or remove your staff's (team member's) Employer Access.



Wage Report Procedures: This section includes all information to assist in creating and submitting your monthly wage report.



Wage Adjustment Procedures: Here, you will find all information to make individual or bulk wage adjustments in current/ prior years.



Manage Member Events: Please refer to this section for instructions on how to enroll, terminate, or update a member's information, view a member's profile, or file for disability.

Employer Resources

[EALC Home](#)

[Employer Access Management](#)

[Wage Report Procedures](#)

[Wage Adjustment Procedures](#)

[Manage Member Events](#)

[Documents and Reports](#)

[Pay Online Procedure](#)

[Find Important Information](#)

[Secure Messages](#)

[Employer Access FAQs](#)

[Employer Checklists](#)

[2025 Final Rate Notice Generator](#)

[2026 Preliminary Rate Notice Generator](#)

Employer Checklists

Please review the helpful checklists below when enrolling an employee, terminating an employee or submitting death, disability and retirement benefits.

Training Topic	Format
Should this employee be enrolled in IMRF?	PDF
Participation - Steps to enroll employees in IMRF	PDF
Death Benefit Checklist	PDF
Disability Checklist	PDF
Termination Checklist	PDF
Retirement Application Checklist	PDF

Employer Resources

- EALC Home
- Employer Access Management
- Wage Report Procedures
- Wage Adjustment Procedures
- Manage Member Events
- Documents and Reports
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- Find Important Information
- Secure Messages
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- Employer Checklists

Annual Documentation

There are two main purposes for our documentation



Projects your future costs



Financial reporting



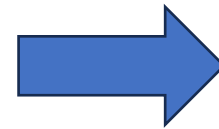
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Where to find
instructions on
how to find
important
documents



Employer Resources

[EALC Home](#)

[Employer Access Management](#)

[Wage Report Procedures](#)

[Wage Adjustment Procedures](#)

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[Documents and Reports](#)

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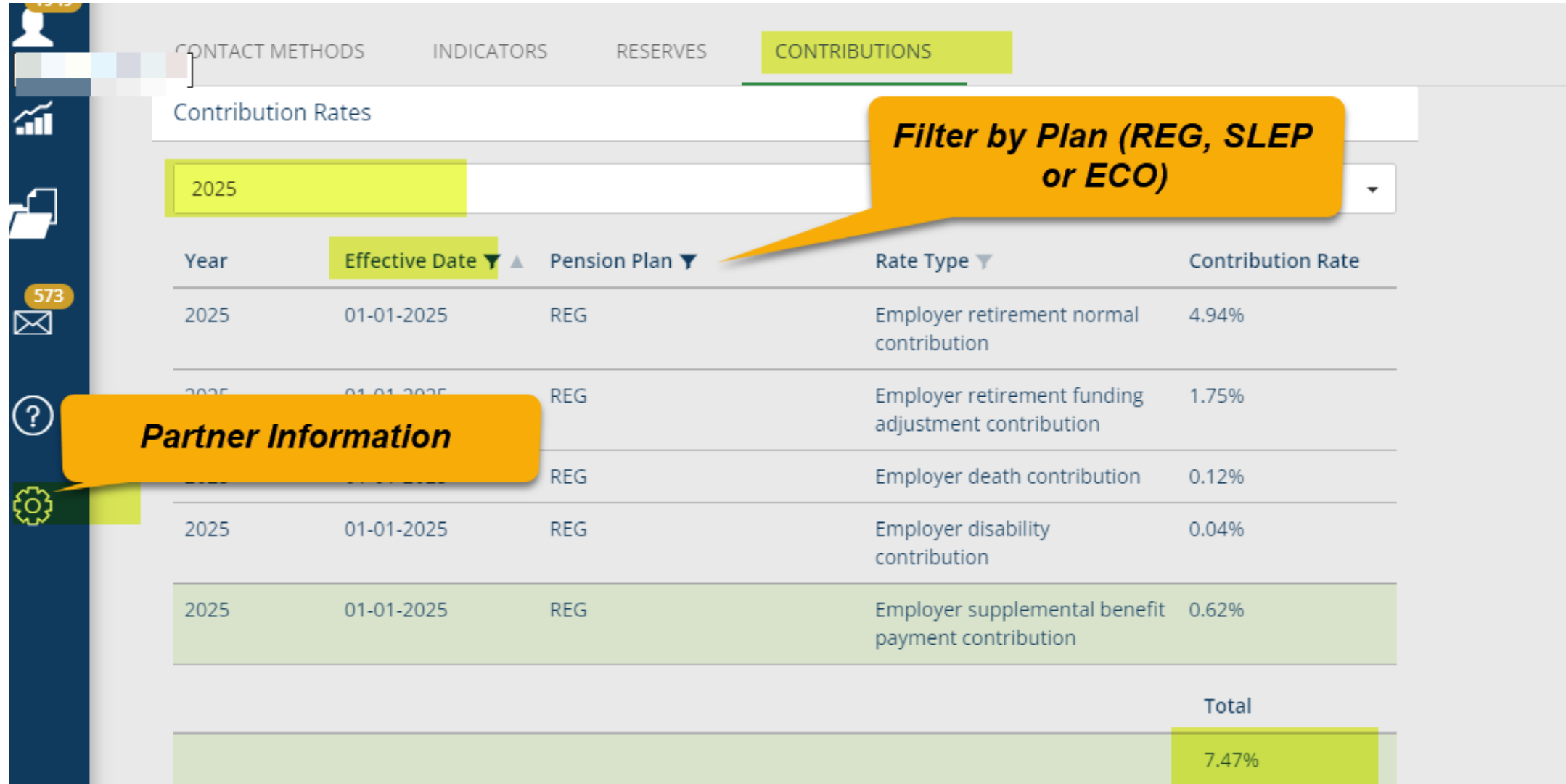


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How to locate Your Employer Rate



Filter by Plan (REG, SLEP or ECO)

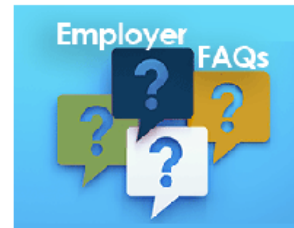
Partner Information

CONTRIBUTIONS				
Contribution Rates				
2025				
Year	Effective Date	Pension Plan	Rate Type	Contribution Rate
2025	01-01-2025	REG	Employer retirement normal contribution	4.94%
2025	01-01-2025	REG	Employer retirement funding adjustment contribution	1.75%
		REG	Employer death contribution	0.12%
2025	01-01-2025	REG	Employer disability contribution	0.04%
2025	01-01-2025	REG	Employer supplemental benefit payment contribution	0.62%
Total				7.47%

How to Locate Employer Rate – Quick Links



Welcome to the Employer Learning Center! On the right are key training materials to help you complete all of your daily tasks. Below is a description of what is in each area. All Employer Resources or training materials are provided to suit the users preference for learning. You may choose a PDF of steps to complete your task, review a PowerPoint or watch a recorded MP4 video.



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Manage Member Events: Please refer to this section for instructions on how to enroll, terminate, or update a member's information, view a member's profile, or file for disability.



Document and Reports: In this section, you will learn how to search for and view documents and generate reports.

Employer Resources

EALC Home

Employer Access Management

Wage Report Procedures

Wage Adjustment Procedures

Manage Member Events

Documents and Reports

Pay Online Procedure

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2025 Final Rate Notice Generator

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Quick Links

2025 Employer Access Workshops

How do I address VAC Errors on the Wage Report Data Collection?

Contribution Rates for Calendar Year 2026

Date: May 2025

Employer Number:

Employer Name:

The employer rates below are based on a 10 year amortization period.

Your IMRF contribution rates on all earnings paid to IMRF members and employer rates for the 2026 calendar year are:

IMRF Contributions	
Member Contributions (tax-deferred)	REGULAR 4.50 %
Employer Contributions	
-Retirement Rate	4.16 %
Normal Cost	2.11 %
Calculated Funding Adjustment	6.27 %
Net Retirement Rate	
-Other Program Benefits	0.04 %
Disability	0.11 %
Death	0.62 %
Supplemental Benefit Payment	

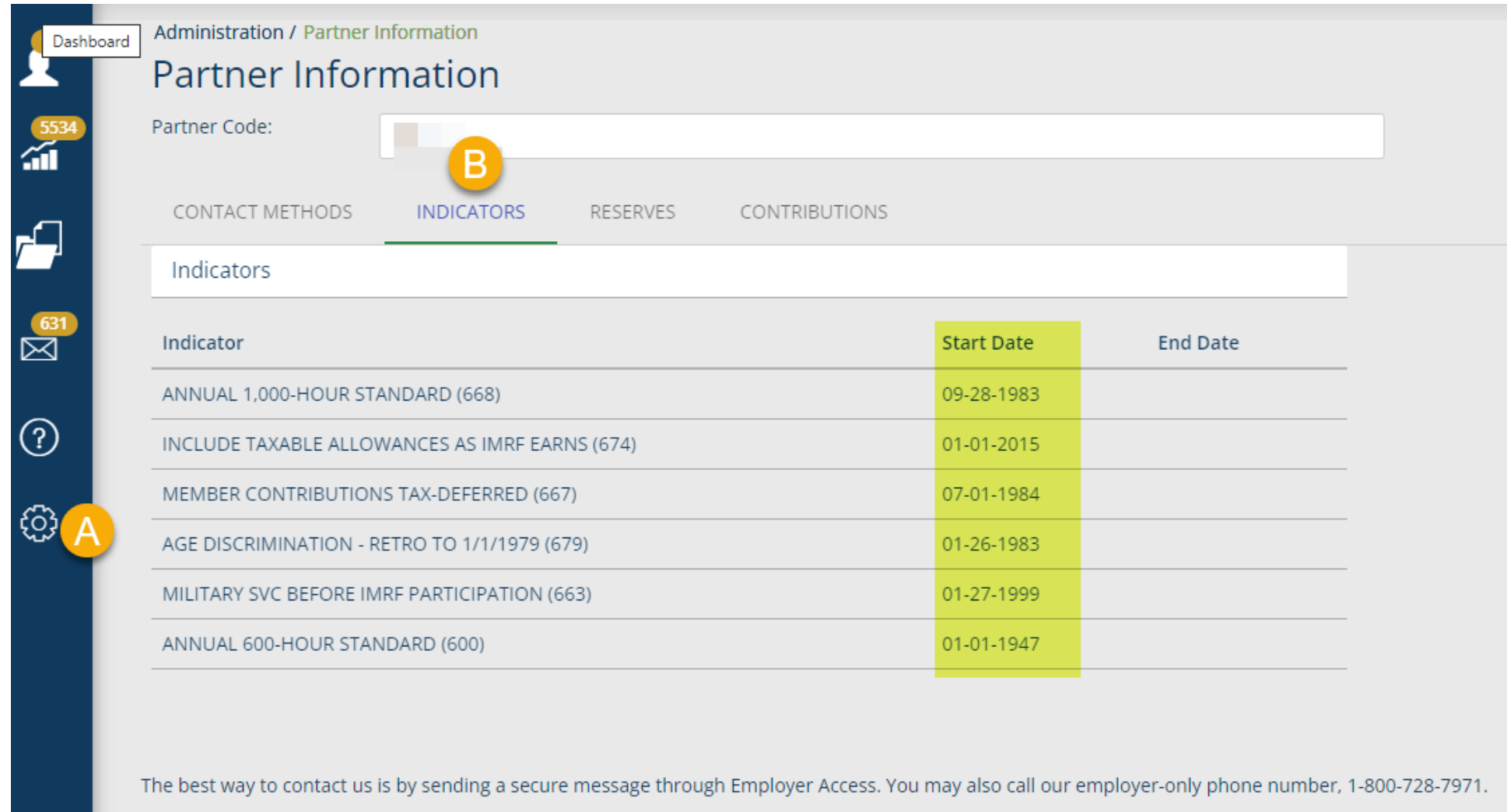
TOTAL EMPLOYER RATE 7.04 %

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How to Locate Resolutions



Dashboard Administration / Partner Information

Partner Information

Partner Code:

CONTACT METHODS **INDICATORS** RESERVES CONTRIBUTIONS

Indicators

Indicator	Start Date	End Date
ANNUAL 1,000-HOUR STANDARD (668)	09-28-1983	
INCLUDE TAXABLE ALLOWANCES AS IMRF EARNS (674)	01-01-2015	
MEMBER CONTRIBUTIONS TAX-DEFERRED (667)	07-01-1984	
AGE DISCRIMINATION - RETRO TO 1/1/1979 (679)	01-26-1983	
MILITARY SVC BEFORE IMRF PARTICIPATION (663)	01-27-1999	
ANNUAL 600-HOUR STANDARD (600)	01-01-1947	

The best way to contact us is by sending a secure message through Employer Access. You may also call our employer-only phone number, 1-800-728-7971.



What Can You Find in Document Viewer?

Forms are in alphabetical order

1. forms auditors need such as:

GASB50, GASB68

2. Invoices and Payment Notifications

-closest documents to the old monthly summary reports

3. Accelerated Payment Statements with details

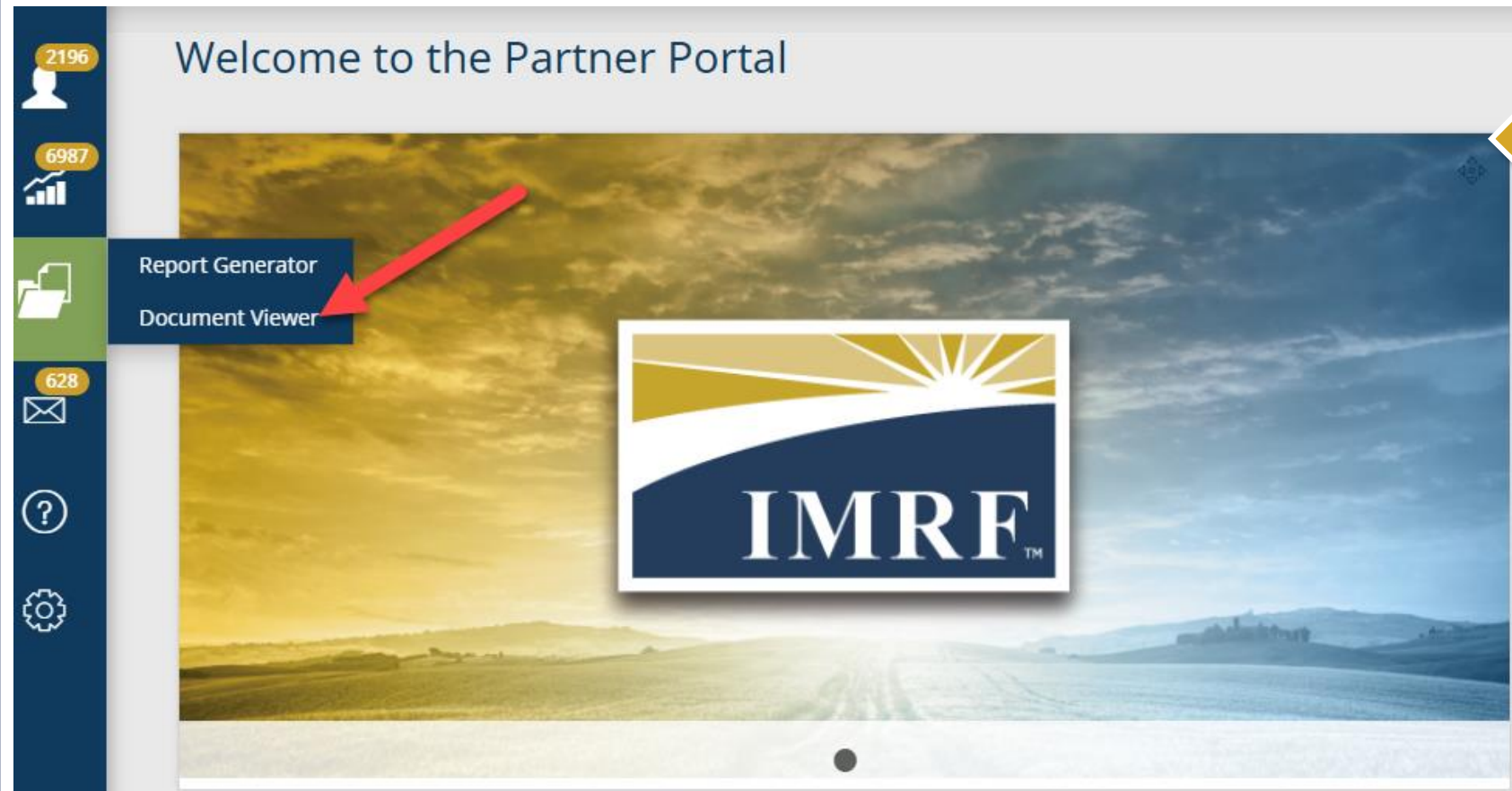


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How to View Documents

(Payments, A/P Stmts, GASB reports and more)



Search Parameters

Partner:

Search By:

☐ Event Type

☒ Document Category

GASB 68 - Census Data - Active

Search

Additional Information

Specific documents are specific to the organization(s) you administer.

Select the **Employer** from the drop-down list then choose how you want to search for the document.

There are two ways to search for a specific document: By **Event type** or by **Document category**.

Searching by **Event type** will bring up a list of events and the documents generated by that event.

Searching by **Document category** will bring up a list of documents by specific type.

Once you have located the document you want to view, use the Action icon next

Employer Reserve Information Now Available



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Reports & Documents / Report Generator

Report Generator

Report ▼ ▲	Description ▼
Account summary - outstanding payments	This report allows you to check outstanding payments and historical payments.
Deduction Vendor Payment to Member Records Reconciliation	Deduction Vendor Payment to Member Records Reconciliation
Employer Reserve Statement 2	Employer Reserves Statement.
Employer Security	This report allows to check the Employer Security.
Finance Report 1 - Invoices and Payments	This report allows to check the list of invoices, returns, and payments for employers and their plan participants.
IMRF Member Data	This report allows you to extract all IMRF data related to the the specified member.
Monthly Deduction Summary By Vendor	Monthly Deduction Summary By Vendor.
Newly suspended or deceased pensioners report	Newly suspended or deceased pensioners reports.
Purchase of Service Statement	Purchase of Service Statement.



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www.imrf.org

2024 Employer Retirement Reserve Statement

Employer Nbr:

Phone Number:

Regular Reserve Account		DEATH	0.150
RETIREMENT NORMAL	4.200	DISABILITY	0.080
Retirement 4.200		SUPPLEMENTAL BENEFIT PAYMENT	0.620
			6,291,174.17
			456,110.13
			808,010.90
			12,283.44
			0.00
			0.00
			7,567,578.64

Opening Balance, January 1, 2024

Interest on Opening Balance - Rate: 7.25%

ER Retirement - Contributions Balance

ER Retirement - Adjustments

ER Retirement - Balance

Residual Investment Income

Ending Balance, December 31, 2024

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HOW TO CONTACT US

- Please contact our Employer Support Team at
- 1-800-728-7971
- or submit a secure message.



Questions and Answers

We thank you for your time!



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