



**Suggested resolution to include compensation paid under an Internal Revenue Code Section 125 Plan as IMRF earnings**

IMRF Form 6.72 (Rev. 08/03)

PLEASE ENTER Employer IMRF I.D. Number

**RESOLUTION**

Number \_\_\_\_\_

**WHEREAS**, standard member earnings reportable to the Illinois Municipal Retirement Fund do not include compensation paid under an Internal Revenue Code section 125 plan or compensation directed into a premium conversion plan or flexible spending account; and

**WHEREAS**, an IMRF participating unit of government may elect to include in IMRF earnings compensation paid under an I.R.C. section 125 plan or compensation directed into a premium conversion plan or flexible spending account by action of the governing body; and

**WHEREAS**, the \_\_\_\_\_ of the  
BOARD, COUNCIL, etc.

\_\_\_\_\_ is authorized to include  
EMPLOYER NAME  
section 125 plan and premium conversion and flexible spending account compensation as earnings reportable to IMRF and it is desirable that it do so.

**NOW THEREFORE BE IT RESOLVED** that the \_\_\_\_\_ of the  
BOARD, COUNCIL, etc.

\_\_\_\_\_ does hereby elect to  
EMPLOYER NAME  
include as earnings reportable to IMRF compensation paid under an I.R.C. section 125 plan and/or compensation directed into a premium conversion plan or flexible spending account effective \_\_\_\_\_.  
EFFECTIVE DATE

**BE IT FURTHER RESOLVED** that the \_\_\_\_\_ is authorized and directed  
CLERK OR SECRETARY OF THE BOARD  
to file a duly certified copy of this resolution with the Illinois Municipal Retirement Fund.

**CERTIFICATION**

I, \_\_\_\_\_, the \_\_\_\_\_  
NAME CLERK OR SECRETARY  
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 convened  
GOVERNING BODY  
and held on the \_\_\_\_\_ th day of \_\_\_\_\_, 20 \_\_\_\_\_.

SEAL

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

**Illinois Municipal Retirement Fund**

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