



OMITTED SERVICE CREDIT VERIFICATION

IMRF Form 6.05 (Rev. 11/10) **FOR QUALIFYING PERIODS WHEN THE EMPLOYEE WAS NOT ENROLLED**

Avoid delays—read the instructions below and on the back before completing this form

When to Use this Form

Use this form when the **member was not enrolled**, and earnings and contributions for the member **were not** reported to IMRF. To correct earnings and/or contributions

previously reported, log on to IMRF Employer Access to perform a wage adjustment.

Requirements for Omitted Service Credit

1. **This form must be received by IMRF while the member is currently participating in IMRF or in another retirement system** covered by the Illinois Retirement Systems Reciprocal Act.
2. The service was rendered by a member in a position qualified for IMRF membership. Do not apply for omitted service credit for members who are now in qualifying positions but ask for credit for service they previously rendered in non-qualifying positions. If the member previously worked in a non-qualifying position that was properly classified as such, the member and position should not now be reclassified as qualifying.
3. To receive omitted service credit, the member must meet the **600- or 1000-hour hourly standard** required by his/her employer.
4. The **service** was not previously reported to IMRF. The **earnings** for this period may or may not have been reported for Social Security. To correct earnings and/or contributions previously reported, log on to IMRF Employer Access to perform a wage adjustment.
5. The service was rendered by the member after the date the governmental unit joined IMRF. Use IMRF Form 6.07, "Application for Prior Service Credit,"
 - for eligible service rendered prior to the date the governmental unit joined IMRF. Refer to Form 6.07 for specific requirements.
6. The form is certified by the Authorized Agent.
7. The member pays IMRF contributions **only** on the omitted earnings. **The member does not pay interest on omitted contributions.**
8. **The member may receive service credit for periods without earnings, provided he or she either:**
 - **has periods of Seasonal Leave (SE)**
 - a. was employed in a seasonal position, **and**
 - b. had six consecutive months of earnings within a 12-month period, **and**
 - c. remained in an employment relationship during the seasonal leave period, and received earnings after the leave period. If the member did not receive earnings after the seasonal leave period, please explain why, and it will be determined whether service should be granted.
 - OR**
 - **is Irregularly Paid (IP)**
The member (usually an elected official) is normally paid annually, bi-annually, quarterly, etc.

Instructions for Completing this Form

1. **Sheriff's Law Enforcement Personnel (SLEP) Plan**
In order to establish service as SLEP service, the member must have been a full-time deputized sheriff. In limited situations, the member may have been a police chief or airport or forest preserve district police. Documentation must be submitted along with the application for service, verifying that the member qualified under the SLEP plan. See the SLEP supplement in the *IMRF Manual for Authorized Agents* for more detailed information.
2. **The Member Earnings Chart**
Service credit can only be granted in the month a member worked and received payment. **EXAMPLE:** A member hired on January 15, but first paid in February, would not be entitled to service credit for January. An exception to this rule will be made for periods of Seasonal Leave and members who were Irregularly Paid.
 - a. Enter the time period of omitted service being applied for ("Omitted Service Period").
 - b. Enter the 4-digit year in the top row of the chart for as many columns as you will need. If more than 7 years of service are being entered, please photocopy this form. Indicate above the chart, in the provided area, the current page number and the total number of pages submitted (Page ____ of ____).
 - c. Indicate the status of the member's service credit for every month of each year. Place an "x" in the earnings column if the member received earnings for that month. **Or**, if the member should receive Seasonal Leave Service or Irregularly Paid Service, enter "SE" or "IP." (See number 7 above for SE and IP information.)
 - d. If there are months the member should **not** receive service, leave them blank, or draw a line through all of the columns.
 - e. Enter the total months of service credit earned per year in the second from the last row.
 - f. Enter the total annual earnings per year in the last row.

Instructions Continued

3. Authorized Agent Certification

Sign and date where indicated.

4. Member Certification

Member should sign and date where indicated.

5. Social Security Wage Adjustments

If Social Security wages were also omitted, see Section 4 of the IMRF Manual for Authorized Agents.

How the member pays for the service

1. Member Cost

IMRF will mail the member a Past Service Payment Schedule which offers **two payment plan options** for establishing the past service.

Option 1 is the **Lump Sum Payment Plan**

The Lump Sum Payment Plan allows members to pay the total cost with a single payment and purchase all of the eligible service he or she chooses to purchase at once. The member may purchase a portion, all, or none of the past service listed on the payment schedule.

Option 2 is the **Unit Payment Plan**

The Unit Payment Plan allows members to purchase one or more months of service credit at a time. Members may pay as often as they like, buying back credit from the latest month to the earliest month of eligible service. However, they may not buy more months than indicated on the Past Service Payment Schedule.

2. Using funds from an IRA or another pension plan to purchase the service

The member may pay for this service with a qualified pension plan as defined by Section 401a, 457, 403b, etc. of the Internal Revenue Code, or a traditional individual retirement account (IRA). The member would **complete and submit IMRF Form 6.01, "Request for Rollover Approval,"** for determination of eligibility.

How purchasing the service will affect the member's pension

Members who want to know how the omitted service will affect their pension should wait until they receive the Past Service Payment Schedule. They then can request a formal pension estimate by calling 1-800-ASK-IMRF (1-800-275-4673) or at www.imrf.org through their secure Member Access Account. Members participating in a reciprocal system should contact their current system for an estimate.

Members can also refer to the IMRF Past Service Booklet, which can be found online at www.imrf.org, or by calling 1-800-ASK-IMRF. The section titled "Is it worth it to purchase service?" provides a detailed description of how to calculate the impact of service on a pension.

If the member plans to retire under the Reciprocal Act

The Illinois Retirement Systems Reciprocal Act requires a minimum of 12 months of service credit with any single reciprocal pension system. If the member has less than 12 months of service in a reciprocal retirement system, that service will not be counted in the calculation of his or her reciprocal pension. **Exception:** A former teacher aide who transferred to a position covered by the Teachers' Retirement System (TRS) and who has less than 12

months of IMRF service credit can apply that service toward a reciprocal pension. A list of the 13 systems covered by the Act are listed in Section 5 of the IMRF Manual for Authorized Agents and on the IMRF website, www.imrf.org. Local police and fire pension funds are not covered by the Act.

Employer's Cost

The governmental unit's contribution for omitted service, **plus interest**, is made through future contribution rates. Therefore, a separate payment is not required. Interest is calculated on the contributions from the end of the omitted

period through December 31st of the year preceding the current year. The actuary will take the retroactive service into account when annually determining the employer contribution rate.



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PLEASE PRINT OR TYPE -- USE BLACK INK

STOP: IF CONTRIBUTIONS WERE WITHHELD, BUT NOT REPORTED, LOG ON TO EMPLOYER ACCESS TO PERFORM A WAGE ADJUSTMENT.

MEMBER'S FIRST NAME	MIDDLE INITIAL	LAST	JR., SR., II, ETC.	SOCIAL SECURITY NUMBER
STREET (MAILING) ADDRESS		CITY	STATE	ZIP + 4
DATE OF BIRTH	TELEPHONE NO ()		OPTIONAL: ANTICIPATED RETIREMENT DATE	
NAME OF CURRENT RETIREMENT SYSTEM			PARTICIPATION DATE OF CURRENT SYSTEM	
CURRENT EMPLOYER		IMRF EMPLOYER I.D. NUMBER	CURRENT POSITION	
EMPLOYER FOR WHOM SERVICE WAS RENDERED			OMITTED POSITION	

CERTIFICATION BY AUTHORIZED AGENT: I certify that the following statements of earnings for the above applicant is in agreement with the governmental unit's payroll records and represent the entire qualifying employment period determined by the governing body.

OMITTED SERVICE PERIOD (DATES) FROM _____ TO _____

For the following Earnings Chart, please refer to the Instructions on Page 1

Page _____ of _____

ENTER YEAR ↗	Year <u>2000</u>			Year _____			Year _____			Year _____			Year _____		
	EARNINGS "X"	HOURS PREVIOUSLY WORKED	IRREGULARLY PAID "IP" OR SEASONAL "SE"	EARNINGS "X"	HOURS PREVIOUSLY WORKED	IRREGULARLY PAID "IP" OR SEASONAL "SE"	EARNINGS "X"	HOURS PREVIOUSLY WORKED	IRREGULARLY PAID "IP" OR SEASONAL "SE"	EARNINGS "X"	HOURS PREVIOUSLY WORKED	IRREGULARLY PAID "IP" OR SEASONAL "SE"	EARNINGS "X"	HOURS PREVIOUSLY WORKED	IRREGULARLY PAID "IP" OR SEASONAL "SE"
JAN	X														
FEB	X														
MAR	X														
APRIL	X														
MAY	X														
JUNE	X														
JULY			SE												
AUG			SE												
SEPT	X														
OCT	X														
NOV	X														
DEC	X														
TOTAL MONTHS CREDIT	12														
TOTAL PREVIOUS HOURS WORKED	600														
TOTAL OMITTED EARNINGS	\$31,500														

Do you anticipate that this employee has met or will meet the hourly standard? Yes No

X _____
Signature of Authorized Agent

Date

Choose One: I wish to establish the service on this application as:
 Regular Service Elected County Official Service—ECO SLEP Service (see instructions; limitations may apply)

CERTIFICATION BY MEMBER: I certify that I am currently a member in the Illinois Municipal Retirement Fund or a reciprocal system, and that I received the above earnings from the governmental unit indicated above for the months and years indicated.

X _____
Signature of Member

Date