



**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 2018-29

**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 Union County Commissioners of the  
BOARD, COUNCIL, etc.

County of Union 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 Union County Commissioners of the  
BOARD, COUNCIL, etc.

County of Union 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 Payroll check date 10/14/16.  
EFFECTIVE DATE

**BE IT FURTHER RESOLVED** that the Union County Clerk 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, Vonda Benefield, the Union County Clerk  
NAME CLERK OR SECRETARY  
of the County of Union of the County of Union,  
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 Union County at a meeting duly convened  
GOVERNING BODY

and held on the 24 day of August, 20 18.

SEAL

Vonda Benefield  
CLERK OR SECRETARY OF THE BOARD

**Illinois Municipal Retirement Fund**

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Member Services Representatives 800/ASK-IMRF (1-800-275-4673)