



FOR3400-000FLC3



Resolution to Include Compensation Paid Under an IRC Section 125 Plan as IMRF Earnings

Revised June 2025

Questions? Call 1-800-728-7971.

Upload this form through Employer Access

1	0	4	2	0	Resource Sharing Alliance
Employer Number					Employer Name

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 IRC section 125 plan or compensation directed into a premium conversion plan or flexible spending account by action of the governing body; and

WHEREAS, the Board of Directors of the
Board, Council, etc.

Resource Sharing Alliance 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 Board of Directors of the
Board, Council, etc.

Resource Sharing Alliance does hereby elect to
Employer Name
include as earnings reportable to IMRF compensation paid under an IRC section 125 plan and/or compensation directed into a premium conversion plan or flexible spending account effective 1 January 2026.
Effective Date

BE IT FURTHER RESOLVED that the Secretary of the Board is authorized and
Clerk or Secretary of the Board
directed to file a duly certified copy of this resolution with the Illinois Municipal Retirement Fund.

Page 2 of 2