



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

Revised June 2025

Questions? Call 1-800-728-7971.

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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.



FOR3400-000FLC3

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Employer Number

CERTIFICATION

I, Amanda Shaffer, the Secretary of the Board of Directors
Name Clerk or Secretary

of the Resource Sharing Alliance of the County of Tazewell,
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 Board of Directors at a meeting duly convened
Governing Body
and held on the 5 day of Feb, 2026.


Signature of Clerk or Secretary of the Board (*write; do not print or type*)

IMRF, 800 COMMERCE DR, OAK BROOK IL 60523-2196
Employer Services: 1-800-728-7971 FAX: 630-706-4289
www.imrf.org