



Locally funded, financially sound.

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Union County

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Contribution Rates

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2015 Contribution Rates

Member Contributions			
Retirement	Regular IMRF	SLEP	ECO*
Tax Deferred	4.50%	7.50%	7.50%
Employer Contributions			
Retirement	Regular IMRF	SLEP	ECO*
Normal Cost	7.23%	11.45%	17.74%
Funding Adjustment	3.83%	2.71%	-3.42%
Net Retirement Rate	11.06%	14.16%	14.32%
Other Program Benefits	Regular IMRF	SLEP	ECO*
Death	0.14%	0.19%	0.18%
Disability	0.11%	0.11%	0.11%
Supplemental Benefit Payment	0.62%	0.62%	0.62%
Early Retirement Incentive	0.00%	0.00%	0.00%
SLEP Enhancement	0.00%	0.56%	0.00%
Total Employer Rate	11.93%	15.64%	15.23%

* All ECO rates are the same, regardless of when your employer adopted the ECO plan.

The Illinois Pension Code provides that the employer is responsible for remitting both employer and member contributions to IMRF along with the related deposit report according to prescribed due dates.

IMRF contributions must be paid on the earnings of all employees working in participating positions. Your employer contribution rate on member earnings is based upon actuarial costs for retirement, supplemental retirement, death, and disability benefits. The actuarial formula is specified in the Illinois Pension Code. Member contributions are specified in the Illinois Pension Code and help to meet the cost of future retirement benefits.

Participating governmental units with taxing powers are authorized by the Illinois Pension Code to levy a special IMRF tax for payment of employer IMRF contributions. However, this levy may be used only for employer payments. It may not be used for payment of IMRF member contributions. These must be paid out of the same fund from which the employee IMRF earnings are paid. Interest charges are assessed on any late payments. Refer to Section 4 of the IMRF Manual for Authorized Agents for interest charge schedules. If you have any questions, please contact the IMRF Employer Account Analyst at 1-800-728-7971.

NOTE: All rate information is current and will reflect any recent modifications to rates due to legislative changes and/or other reasons.

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Employer 800 Number

Got a question about IMRF employer tasks? Call our **exclusive, employer-only** number, **1-800-728-7971**, Monday-Friday, 7:30 AM - 5:30 PM for access to an IMRF Representative who specializes in employer customer service. Please do not share this number; employees may contact IMRF at 1-800-ASK-IMRF(275-4673).

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Employer Support Videos

IMRF offers Employer Support Videos to help Authorized Agents complete common tasks.

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