



**Preliminary Notice of Illinois Municipal Retirement Fund
Contribution Rate for Calendar Year 2018**

Date April 2017

Employer name UNION COUNTY

Employer No. 03068

The employer rate below is based on a 25 year amortization period for most employers. Overfunded employers will receive a letter outlining options available to accelerate the amortization of their overfunding (which reduces rate) if they so choose.

Your IMRF contribution rates on all earnings paid to IMRF members and employer rate in the 2018 calendar year are as follows:

	IMRF Contributions		
	Regular	SLEP	ECO
Member Contributions (tax-deferred)	4.50%	7.50%	7.50%
Employer Contributions			
• Retirement Rate			
Normal Cost	6.38%	10.55%	16.85%
Funding Adjustment <over> under	2.93%	3.92%	< 4.09%>
Net Retirement Rate	9.31%	14.47%	12.76%
• Other Program Benefits			
Death.....	0.09%	0.12%	0.03%
Disability.....	0.07%	0.07%	0.07%
Supplemental Benefit Payment.....	0.62%	0.62%	0.62%
Early Retirement Incentive	0.00%	0.00%	0.00%
SLEP Enhancement.....	0.00%	0.71%	0.00%
• TOTAL EMPLOYER RATE	10.09%	15.99%	13.48%

The Final Notice of IMRF Contribution Rates for Calendar Year 2018 will be posted in November 2017. If you have any questions regarding this preliminary rate notice, please contact the IMRF Employer Account Analyst at 1-800-ASK-IMRF.

UNION COUNTY
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