

DATE: August 31, 2023

MEMO TO: Gina Roberts, Chair
Finance Committee

FROM: Mary E. Kann
Director of Administration

RECOMMENDATION: Recommend approval of a Resolution approving Illinois Municipal Retirement Fund (“IMRF”) Benefit Protection Leave.

STRATEGIC DIRECTION SUPPORTED: Organizational Sustainability

FINANCIAL DATA: Any financial impact would be reflected in the District’s IMRF Employer Contribution rate calculations.

BACKGROUND: In 2019, a District employee was on an approved Family Medical Leave (FMLA) for the birth of their child. The final four weeks of their 12-week leave was unpaid due to the exhaustion of benefit time. As a result, the employee did not have wages reported to IMRF nor earn service credit during that time. To allow this employee to receive IMRF service credit, the District must submit to IMRF a “Benefit Protection Leave” Form.

IMRF allows a member employee to retroactively apply for benefit protection leave, so that they may purchase their lost service credit, if the employer’s governing board, by resolution, approves the leave of absence and the estimated cost of providing such lost IMRF service credit, and if the board’s secretary certifies that the leave and cost have been approved. The attached Resolution would accomplish this purpose. After approval of this Resolution, the employee would be allowed to purchase their missing month of service credit from 2019.

REVIEW BY OTHERS: Manager of Board Operations, Director of Finance, Manager of Human Resources & Risk, Corporate Counsel.

**LAKE COUNTY FOREST PRESERVE DISTRICT
LAKE COUNTY, ILLINOIS**

**A RESOLUTION APPROVING ILLINOIS MUNICIPAL RETIREMENT FUND
BENEFIT PROTECTION LEAVE**

WHEREAS, the Lake County Forest Preserve District (the “District”) participates in the Illinois Municipal Retirement Fund (“IMRF”), which provides retirement benefits to certain District employees; and

WHEREAS, in 2019, a District employee, Gloria Lopez (the “Employee”), was on an approved leave under the Family Medical Leave Act (“FMLA”); and

WHEREAS, at that time, the Employee had one month of unpaid FMLA leave; and

WHEREAS, because of this unpaid time, the Employee did not receive one month of service credit with IMRF during her absence; and

WHEREAS, IMRF allows the Employee to retroactively apply for a benefit protection leave so that she may purchase the lost service credit, if the District’s Board of Commissioners approves the leave of absence and the cost thereof by resolution; and

WHEREAS, the District desires to retroactively approve benefit protection leave for the Employee and the cost to the District thereof;

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of the Lake County Forest Preserve District, Lake County, Illinois, **THAT**:

Section 1: Recitals. The recitals set forth above are incorporated as a part of this Resolution by this reference.

Section 2: Award of Service Credit. The District hereby approves (i) the IMRF’s Benefit Protection Leave Form, accounting for one month of missing IMRF service by the Employee, in substantially the form attached hereto (the “Form”), (ii) the Employee’s leave, as reflected in the Form (the “Leave”), and (iii) the estimated cost to the employer, as reflected in the Form (the “Cost”).

Section 3: Certification. The District’s Director of Administration is hereby authorized and directed to certify the Cost, as reflected in the Form. The Board Secretary is hereby authorized to certify that the District Board of Commissioners approved the Leave and the Cost on the date hereof, as reflected in the Form.

Section 4: Effective Date. This Resolution shall be in full force and effect from and after its passage and approval in the manner provided by law.

PASSED this ____ day of _____, 2023

AYES:

NAYS:

APPROVED this ____ day of _____, 2023

Angelo D. Kyle, President
Lake County Forest Preserve District

ATTEST:

Julie Gragnani, Board Secretary
Lake County Forest Preserve District

Exhibit No. _____



IMRF BENEFIT PROTECTION LEAVE

IMRF Form 6.32 (Rev. 04/2021)

Avoid delays—read all instructions before completing this form.

PLEASE PRINT - You may also enter information into the PDF Form 6.32 at www.imrf.org.
Print, sign, and mail or fax the form to IMRF (contact information below).

MEMBER'S LAST NAME Lopez, Gloria E.	FIRST NAME	MIDDLE INITIAL (JR.SR.II,ETC)	IMRF MEMBER ID [REDACTED]
STREET (MAILING) ADDRESS [REDACTED]		CITY, STATE AND ZIP	DAYTIME TELEPHONE NUMBER (with area code) (847) [REDACTED]
CURRENT EMPLOYER Lake County Forest Preserves			EMPLOYER IMRF I.D. NUMBER

CERTIFICATION BY MEMBER

I certify that I will be (or have been) on leave of absence beginning 10/01/2019 and ending 10/31/2019,
DATE (MM/DD/YYYY) DATE (MM/DD/YYYY)
for a total of 1 months. (Indicate on Line 2 below)

I understand that service credit (not more than 12 months) for this leave cannot be established until I have paid my IMRF member contributions in an amount equal to the approximate contributions I would have made if actively employed during the leave of absence, plus interest (if applicable).

MEMBER SIGNATURE X	DATE (MM/DD/YYYY)
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EMPLOYER AT TIME OF LEAVE Lake County Forest Preserves	EMPLOYER IMRF I.D. NUMBER 3796
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CERTIFICATION BY AUTHORIZED AGENT

I certify that (1) I have calculated the estimated employer cost of the above member's leave, (2) I have advised the governing body of the amount of such cost and (3) that it will be paid through future monthly contributions.

1. Average Monthly Earnings <i>(Determine the monthly average by dividing by 12 the IMRF reported earnings for the 12 months prior to the leave)</i>	\$ 4656.39	If a member begins or ends their BPL for part of a month, you can credit member wages to their normal amount in the first and/or last month of the portion of unpaid leave only. Reported wages provide service credit, so BPL in those months only affect reported earnings.
2. Number of Months Leave <i>(limited to 12 months)</i>	1	
3. Total estimated earnings that would have been paid during the leave of absence <i>(line 1 times line 2)</i>	\$ 4656.39	
4. Average Employer Cost Rate	X 11.00%	
5. Estimated cost of this leave to employer <i>(line 3 times 11%)</i>	\$ 512.20	
6. Estimated/exact earnings to be reported when the employee returns to work <i>(see bottom of previous page)</i>	Month in which earnings amount will be reported	Amount \$ 4925.32
AUTHORIZED AGENT SIGNATURE X	DATE (MM/DD/YYYY)	

CERTIFICATION BY CLERK OR SECRETARY OF GOVERNING BODY

I certify that at a regular or special meeting held on _____, the _____'s
DATE (MM/DD/YYYY) EMPLOYER

Governing Body approved the leave of absence stated herein and the estimated employer cost as herein determined. I further certify that this Governing Body passed a resolution to allow this Benefit Protection Leave and the resolution will be kept on file and made available for inspection at IMRF's request.

SIGNATURE X	CLERK OR SECRETARY	DATE (MM/DD/YYYY)
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APPLICATION WILL NOT BE PROCESSED WITHOUT AUTHORIZED AGENT AND BOARD CERTIFICATION

A sample resolution is available at www.imrf.org. You do not need to send IMRF a copy of the resolution.

IMRF 2211 York Road Suite 500 Oak Brook, IL 60523-2337
Member Services Representatives 1-800-ASK IMRF (1-800-275-4673) Fax: (630) 706-4289
www.imrf.org