



# Lake County Illinois

## Legislation Text

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A Resolution increasing the years of military service an employee can purchase and then convert to IMRF Service Credit from two (2) to four (4) years.

- The County currently allows employees to purchase up to 2 years of military service which can be converted to IMRF Service Credit.
- The current standard of 2 years was adopted by the County Board in 1982.
- Between 1982 through present day, 115 employees have applied to purchase their military service and convert that time to IMRF Service Credit.

### RESOLUTION

**WHEREAS**, Article 7 of the Illinois Pension Code (40ILCS 5/7-139) provides that the governing body of a governmental unit may elect to allow service credit in the Illinois Municipal Retirement Fund to members who served in the armed forces of the United States for all periods of such service prior to their participation in IMRF OR whose participation was interrupted by military leave but did not return to IMRF participation within 90 days of discharge; and

**WHEREAS**, such allowance of service credit cannot be limited to a specific IMRF member and applies to all employees who were in active participating status under IMRF on the date this resolution was adopted; and

**WHEREAS**, the increased cost to the county will be dependent on the number of employees who follow through with the conversion process; and

**WHEREAS**, the increased cost per individual will be factored into the plan's annual rate, beginning two years after the conversion is completed.

**NOW, THEREFORE, BE IT RESOLVED**, that the County Board of Lake County, Illinois, elects to allow service credit to members who served in the armed forces of the United States for up to four years of service, prior to their participation in the Illinois Municipal Retirement Fund.

**BE IT FURTHER RESOLVED**, that the Human Resources Director shall be directed to file a certified copy of this resolution with the Board of Trustees of the Illinois Municipal Retirement Fund and that this resolution shall remain in full force and effect until modified or rescinded and notice of such modification or rescission has been filed with the Board of Trustees of the Illinois Municipal Retirement Fund. This resolution is not limited to a specific military

operation.

**DATED**, at Waukegan, Illinois, on September 14, 2021.