



RESOLUTION FOR TREATMENT OF MANDATORY MEMBER CONTRIBUTIONS
 State Form 55544 (R7 / 3-26)

INDIANA PUBLIC RETIREMENT SYSTEM
 One North Capitol Avenue, Suite 001
 Indianapolis, IN 46204-2014
 Telephone: (888) 876-2707 (Toll-free)
 Fax: (317) 234-6692
 E-mail: EPPA@inprs.in.gov
 Web site: www.inprs.in.gov

DO NOT USE THIS RESOLUTION FOR VOLUNTARY (10%) MEMBER CONTRIBUTIONS.

INSTRUCTIONS

1. Remove the instruction pages included with this resolution prior to returning the completed resolution to the Indiana Public Retirement System (INPRS) to the address on this resolution.
2. Employers that require other Resolutions or related state forms must contact INPRS call center for the appropriate items. Resolutions and related state forms are only available from the INPRS call center.
3. Read the IMPORTANT section of this form for instructions for completing this form.
4. This completed, signed, dated, and notarized resolution may be delivered to the lobby of INPRS at the address indicated on this Resolution. The agency is closed on weekends and holidays, including all State-designated holidays.
5. Questions? Call customer service, Toll-free at (888) 876-2707, Monday through Friday.

NOTE: [IC 5-10.2-3-2](#), [35 IAC 11](#) allows employers to determine how much the employee and employer is responsible for paying the mandatory member contributions (currently 3% for PERF and TRF, 6% for 1977 Fund) and also contributions to the member's Defined Contributions (DC) in addition to the required contributions.

RESOLUTION FOR MANDATORY MEMBER CONTRIBUTION ELECTION

I, _____ hereby certify, that I am _____ of
Name of officer Title of officer
 _____, _____, an entity duly organized and existing
Name of unit Submission unit ID
 under the laws of Indiana that a meeting of the _____ of this
Designated Board Council, etc.
 entity duly called and held on the _____ day of _____, 20_____, at which a
Day Month Year
 quorum was present and, acting through, the following resolutions were duly adopted, and are still in full force and effect.
 Whereas the General Assembly of the State of Indiana has authorized covered employers to pick-up all or part of members' mandatory contributions, be it resolved:

1. That the Entity is submitting this resolution for the following the fund/plan: *(Select one)*
 - Public Employees' Retirement Fund (PERF)*
 - Teachers' Retirement Fund (TRF)*
 - 1977 Police Officers' & Firefighters' Pension and Disability Fund (1977 Fund)*

NOTE: Prepare a separate resolution for each Fund and/or for each departmental, occupational, or other definable classification of employees if the mandatory member contributions shall be collected differently for the specific departmental, occupational, or other definable classification of employees at your employment.

2. That, effective as of the _____ day of _____, 20_____, the mandatory contributions shall be
Day Month Year
 collected and submitted to the fund selected above in #1 as follows: *(Select only 1):*
 - For **all** employees
 - For a departmental, occupational, or other definable classification of employees per [IC 5-10.3-6-1](#). (Provide explanation in Section 4 of this Resolution.)

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Employer name	Submission unit number
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RESOLUTION FOR MANDATORY MEMBER CONTRIBUTION ELECTION *(Continued)*

3. Select all applicable and include the percentage for each selection.*

Contribution Type and Tax Basis	Percentage
<p>3A <input type="checkbox"/> New Money Pick-Up (Pre-tax): Paid wholly by the employer on behalf of the member.</p> <p>That the above contributions, even though designated as employee contributions for state law purposes, are being paid by the employer in addition to regular compensation as a supplemental contribution that is separate and distinct from the employees' current or future compensation, and in lieu of contributions by the employees.</p> <p>Such contributions are not included in the gross income of the employees for any tax reporting purposes, that is for federal, state or local income tax withholding, or FICA taxes, until distributed either through a pension benefit or a lump sum payment. These contributions are made on a pre-tax basis and are paid by the employer on behalf of the employee.</p>	
<p>3B <input type="checkbox"/> Salary Reduction Agreement (Pre-tax): Paid by member via salary reduction before taxes.</p> <p>That said contributions, even though designated as employee contributions for state law purposes, are being reported by the employer via a reduction in salary.</p> <p>Such contributions are not included in the gross income of the employees for certain tax reporting purposes, that is, for federal, state, or local income tax withholding, until distributed either through a pension benefit or a lump sum payment. Such contributions are included in the gross income of the employees for FICA taxes when they are made. These contributions are made on a pre-tax basis but are paid by the employee through a payroll deduction.</p>	
<p>3C <input type="checkbox"/> Member Paid (Post-tax): Paid by member via salary reduction after taxes.</p> <p>That said contributions, even though designated as employee contributions for state law purposes, are being reported by the employer via an after-tax reduction in salary.</p> <p>Such contributions are included in the gross income of the employees for federal, state, local and Social Security taxes resulting in withholdings for each respective tax upon payment. The post-tax contributions are not taxable upon distribution either through a pension benefit or a lump sum payment, but any investment earnings on the post-tax amounts will be taxed when distributed. These contributions are made on a post-tax basis paid by the employee through a payroll deduction.</p>	
<p>TOTAL FOR SECTION 3</p> <p>Add total percentages as specified in section 3. The total must equal the designated fund contribution percentages for the selected fund(s)</p> <p>* Refer to the Contributions tab in the Employer Reporting and Maintenance (ERM) application for current, applicable percentages by fund.</p>	

4. Specify departmental, occupational, or other definable classification of employees and any other differences in how the mandatory member contributions are collected from the members in the section below:

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NOTE: [IC 5-10.2-3-2](#), [35 IAC 11](#) allows employers to determine how much the employee and employer is responsible for paying the mandatory member contributions (currently 3% for PERF and TRF, 6% for 1977 Fund) and also contributions to the member's Defined Contributions (DC) in addition to the required contributions.

RESOLUTION FOR MANDATORY MEMBER CONTRIBUTION ELECTION	
Entry Field	Field Description
Name of officer	Enter the name of the officer
Title of officer	Enter the formal title of the officer
Name of unit	Enter the name of the unit (submission unit)
Submission unit ID	Enter the submission unit number
Designated Board Council, etc.	Enter the name of the designated Board Council
Day, Month, Year	Enter the date of the Board meeting. Format = Day, Month, Year
1. That the Entity is submitting this resolution for the following the fund/plan:	<p>Select one from:</p> <ul style="list-style-type: none"> • Public Employees' Retirement Fund (PERF)* • Teachers' Retirement Fund (TRF)* • 1977 Police Officers' & Firefighters' Pension and Disability Fund (1977 Fund)* <p>* For designated fund contribution percentages, refer to the Contributions tab in the Employer Reporting and Maintenance (ERM) application.</p>
NOTE: Prepare a separate resolution for each Fund and/or for each departmental, occupational, or other definable classification of employees if the mandatory member contributions shall be collected differently for the specific departmental, occupational, or other definable classification of employees at your employment.	
2. That effective as of . . .	<p>Enter the effective date that mandatory contributions will be collected and submitted. Format = Day, Month, Year.</p> <p>(<i>Select only 1</i>)</p> <ul style="list-style-type: none"> • For all employees • For a departmental, occupational, or other definable classification of employees per IC 5-10.3-6-1. (Provide explanation in Section 4 of this Resolution.)
3. Select all applicable and include the percentage for each selected.	<p>Select all applicable from the Contribution Type and Tax Basis columns. Enter the applicable Percentage for each Contribution Type and Tax Basis selected.</p> <ul style="list-style-type: none"> • New Money Pick-Up (Pre-Tax): Paid wholly by the employer on behalf of the member • Salary Reduction Agreement (Pre-tax): Paid by member via salary reduction before taxes. • Member Paid (Post-tax): Paid by member via payroll deduction after taxes.
TOTAL FOR SECTION 3	<p>Add total percentages as specified in section 3. The total must equal the designated fund contribution percentages for the selected fund(s)</p> <p>* Refer to the Contributions tab in the Employer Reporting and Maintenance (ERM) application for current, applicable percentages by fund.</p>

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RESOLUTION FOR MANDATORY MEMBER CONTRIBUTION ELECTION (Continued)	
Entry Field	Field Description
4. Specify departmental, occupational, or other definable classification of employees and any other differences in how the mandatory member contributions are collected from the members in the section below:	Enter the required information in the department, occupation, or other classification rows provided. If more entries are needed, copy the page, include the employer information at the top of the page, and continue adding the department, occupation, or other classification information.

That said, employees shall not be entitled to the option of choosing to receive the contributed amounts directly instead of having them paid by the employer to the specified pension fund.
I further certify that the action authorized to be taken by the foregoing resolutions is not contrary to any provision of the Entity.

AFFIDAVIT	
In witness thereof as the named Entity	This form must be signed and dated by the named Entity submitting this Resolution. Enter the date. Format – Day, Month, Year
Signature	This form must be signed and dated by the named Entity submitting this Resolution.
Printed Name	Enter the printed name of the Entity submitting this Resolution.
Title	Enter the title of the Entity submitting this Resolution.

NOTE: 1. The effective date **MUST** be after the date that this Resolution is adopted.
2. The submitter must select all applicable Contribution Type and Tax Basis entries from 3A, 3B, or 3C and provide the percentage for each, and Total for all selections must be 3% for PERF or TRF and 6% for 1977 Fund.

HELPFUL INFORMATION			
	INPRS	INTERNAL REVENUE SERVICE	INDIANA DEPARTMENT OF REVENUE
Telephone numbers	(888) 876-2707 Toll-free	(800) 829-1040 Toll-free	(317) 233-2240 Indianapolis local
	(317) 234-6692 Fax	(800) 829-4477 TeleTax	(317) 232-8729 Tax questions
		(800) 829-4059 TDD (hearing impaired)	(317) 232-4952 TDD (hearing impaired)
			(317) 233-2329 Fax
Web site	www.inprs.in.gov	www.irs.gov	www.in.gov/dor