**Section 140.584 Illinois Municipal Retirement Fund (IMRF)**

This Section applies to long term care facilities which are owned and operated by county or municipal governments and which make payments into the Illinois Municipal Retirement Fund (IMRF).

a) For purposes of this Section, a facility shall be deemed to have paid into the IMRF any and all sums paid into said fund on account of persons employed in the facility, regardless of whether or not such payments were made out of funds specifically designated by the county or municipal government for the facility, other specific funds, county or municipal general funds, or any other funds controlled or expended by the county or municipal governing body.

b) The cost report for the county or municipal facility must separately identify IMRF costs in the section of the cost report which requests details regarding employee benefits and payroll taxes.

c) No facility receiving reimbursement for IMRF costs under this Section shall receive reimbursement for the same costs under Section 140.533(g).

d) The IMRF addition to the support rate will be calculated as follows:

1) The total IMRF costs will be divided by adjusted patient days to obtain IMRF per diem cost. The adjusted patient days will be determined in accordance with Section 140.582.

2) The IMRF per diem costs is adjusted for inflation. The inflation factors will be determined in accordance with the provisions of Section 140.550.

3) The inflated IMRF per diem cost from subsection (d)(2) will be added to the support rate determined in accordance with Section 140.561.

(Source: Added at 12 Ill. Reg. 19396, effective November 6, 1988)