From the IMF Finance Department *January 2026*

New Feature for Retirees Required to Report Their Pension Benefit for U.S. Income Tax Purposes

We are excited to let you know that the Finance Department (FIN) has introduced a new feature on Retiree Portal (RP). This feature provides retirees with an additional digital option for receiving their **annual 1099-R form for U.S. Income Tax reporting** of their Staff Retirement Plan (SRP) pension benefits. Starting with the 2025 Form 1099-R, retirees will be able to provide their consent on RP to opt in and access their tax form online.

Starting with the 2025 Form 1099-R, which will be available **by January 31, 2026**, retirees may choose to receive their form electronically by providing consent through the RP. This option will help with quick and easy access to tax forms, reduce the environmental impact of mailing paper forms and minimize the risk of lost mail. As you are aware, this enhancement is also part of our continuous efforts to improve retiree experience by providing a convenient, user-friendly self-service tool.

We would like to emphasize that, by default, all the Form 1099-R will continue to be mailed to retirees each year, postmarked by January 31 unless the Pension Unit receives digital opt-in consent. Once retirees provide their consent to receive the Form 1099-R electronically, the form will be available for download through the Retiree Portal. Each year, FIN will send an email notification, no later than January 31, when the Form 1099-R is ready to be downloaded from the portal. At any time, retirees will have option to change the election for future years.

We encourage all retirees to take full advantage of this new feature and to continue using the Retiree Portal as their go-to self-service resource.

Below are the step-by-step instructions to opt-in to this new option:

1. Log in to the Retiree Portal and go to "My Pension and Tax"
2. Select "Tax Statements."
3. If you are in tax reporting status, from this page you will continue to be able to access your past three years of Tax Statements from your time as an IMF retiree.

   Further down this page, you may select "I Opt-In to e-delivery only" or you may continue to opt-out.

This election impacts on your Form 1099-R only. If you receive other tax forms from the IMF (e.g., Form W-2) you will continue to receive these by mail.

If you take no action, you will continue to receive your Form 1099-R by mail each year. You may also at any time change your election for future years. Full details of the impact of your choice can be found on the Retiree Portal following the above-mentioned steps.