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Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter Social Security numbers on this form as it may be made public By law, the IRS generally cannot redact the information on the form

▶ Information about Form 990 and its instructions is at *www.IRS.gov/form990*

OMB No 1545-0047

2013

Open to Public Inspection

A For the 2013 calendar year, or tax year beginning 01-01-2013 , 2013, and ending 12-31-2013

B Check if applicable
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
INTERNATIONAL CITY MANAGEMENT
ASSOCIATION RETIREMENT CORPORATION

Doing Business As

Number and street (or P O box if mail is not delivered to street address) | Room/suite
777 NORTH CAPITOL STREET NE STE
600-TAX

City or town, state or province, country, and ZIP or foreign postal code
WASHINGTON, DC 200024240

D Employer identification number
23-7268394

E Telephone number
(202) 962-4600

G Gross receipts $ 349,826,807

F Name and address of principal officer
JOAN MCCALLEN
777 NORTH CAPITOL STREET NE STE
600-TAX
WASHINGTON, DC 200024240

H(a) Is this a group return for subordinates? ☐ Yes ☑ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list (see instructions)

H(c) Group exemption number ▶

I Tax-exempt status ☑ 501(c)(3) ☐ 501(c) ( ) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ WWW ICMARC ORG

K Form of organization ☑ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation 1972

M State of legal domicile DE

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities
TO LESSEN THE BURDENS OF STATE AND LOCAL GOVERNMENTS AND THEIR AGENCIES AND INSTRUMENTALITIES IN THE ESTABLISHMENT AND ADMINISTRATION OF QUALIFIED AND DEFERRED COMPENSATION RETIREMENT PLANS UNDER SECTIONS 457 AND 401 OF THE INTERNAL REVENUE CODE, BY PROVIDING THEM WITH EXTENSIVE RETIREMENT PLAN ADMINISTRATION AND ASSET MANAGEMENT SERVICES, WHICH INCLUDE BROAD-BASED RETIREMENT PLANNING AND INVESTMENT EDUCATION SUPPORT THE CORPORATION MAKES ITS SERVICES AVAILABLE TO ALL STATE AND LOCAL GOVERNMENT EMPLOYERS, INCLUDING MANY THAT HAVE LIMITED OR NO VIABLE RETIREMENT PLAN ADMINISTRATION OR PUBLIC TRUST INVESTMENT OPTIONS AVAILABLE TO THEM

2 Check this box ▶☐ if the organization discontinued its operations or disposed of more than 25% of its net assets

3	Number of voting members of the governing body (Part VI, line 1a)	3	10
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	7
5	Total number of individuals employed in calendar year 2013 (Part V, line 2a)	5	824
6	Total number of volunteers (estimate if necessary)	6	0
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	11,649,944
b	Net unrelated business taxable income from Form 990-T, line 34	7b	-1,923,422

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	0	0
	9	Program service revenue (Part VIII, line 2g)	170,162,734	188,032,713
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	18,137,031	13,932,288
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	415,376	418,229
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	188,715,141	202,383,230
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	1,114,403	1,019,336
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	106,740,869	114,886,389
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶0		
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	41,649,327	46,724,878
	18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	149,504,599	162,630,603
	19	Revenue less expenses Subtract line 18 from line 12	39,210,542	39,752,627

			Beginning of Current Year	End of Year
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	406,510,064	452,312,085
	21	Total liabilities (Part X, line 26)	62,094,907	63,092,562
	22	Net assets or fund balances Subtract line 21 from line 20	344,415,157	389,219,523

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge

Sign Here

▶ Signature of officer — Date: 2014-11-14

▶ ELIZABETH GLISTA TREASURER
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
STEPHEN CLARKE				P01784847

Firm's name ▶ ERNST & YOUNG LLP — Firm's EIN ▶ 34-6565596

Firm's address ▶ 1101 NEW YORK AVENUE NW
WASHINGTON, DC 20005 — Phone no (202) 327-6064

May the IRS discuss this return with the preparer shown above? (see instructions) ☑ Yes ☐ No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III . . . . ☐

1 Briefly describe the organization's mission

THE CORPORATION SERVES TO LESSEN THE BURDENS OF STATE AND LOCAL GOVERNMENTS AND THEIR AGENCIES AND INSTRUMENTALITIES BY ADMINISTERING QUALIFIED AND DEFERRED COMPENSATION RETIREMENT PLANS, THEREBY HELPING PUBLIC SECTOR EMPLOYEES BUILD RETIREMENT SECURITY

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? . . . . ☐ Yes ☑ No

If "Yes," describe these new services on Schedule O

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? . . . . ☐ Yes ☑ No

If "Yes," describe these changes on Schedule O

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a (Code) (Expenses $ 134,196,346 including grants of $ 1,019,336) (Revenue $ 176,800,998)

THE CORPORATION PROVIDED PLAN ADMINISTRATION, INVESTMENT MANAGEMENT, AND RETIREMENT PLANNING AND INVESTMENT EDUCATION SERVICES TO 4,834 STATE AND LOCAL GOVERNMENT EMPLOYERS THAT OFFER 9,288 RETIREMENT PLANS HOLDING 1,092,616 PUBLIC SECTOR EMPLOYEE RETIREMENT ACCOUNTS

4b (Code) (Expenses $ including grants of $) (Revenue $)

4c (Code) (Expenses $ including grants of $) (Revenue $)

4d Other program services (Describe in Schedule O)

(Expenses $ including grants of $) (Revenue $)

4e **Total program service expenses** ▶ 134,196,346

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	Yes	
2	Is the organization required to complete *Schedule B, Schedule of Contributors* (see instructions)?	2		No
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		No
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4	Yes	
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If "Yes," complete Schedule C, Part III*	5		No
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		No
9	Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		No
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? *If "Yes," complete Schedule D, Part V*	10		No
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI.*	11a	Yes	
b	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b	Yes	
c	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		No
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		No
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e	Yes	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f	Yes	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a		No
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b	Yes	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		No
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b	Yes	
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		No
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		No
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I (see instructions)*	17		No
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		No
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		No
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		No
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		

Part IV **Checklist of Required Schedules** *(continued)*

			Yes	No
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	**21**	Yes	
22	Did the organization report more than $5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	**22**		No
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	**23**	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	**24a**		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	**24b**		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	**24c**		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	**24d**		
25a	**Section 501(c)(3) and 501(c)(4) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	**25a**		No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	**25b**		No
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? *If so, complete Schedule L, Part II*	**26**		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	**27**		No
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	**28a**		No
b	A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	**28b**		No
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? *If "Yes," complete Schedule L, Part IV*	**28c**	Yes	
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	**29**		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	**30**		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	**31**		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	**32**		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? *If "Yes," complete Schedule R, Part I*	**33**	Yes	
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	**34**	Yes	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	**35a**		No
b	If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	**35b**		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	**36**		No
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	**37**		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? **Note.** All Form 990 filers are required to complete Schedule O	**38**	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V . . . . ✓

					Yes	No
1a	Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable . .	1a	133			
b	Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable	1b	0			
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			1c	Yes	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	824			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? **Note.** If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)			2b	Yes	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year? . . .			3a	Yes	
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation in Schedule O* . . .			3b	Yes	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?			4a		No
b	If "Yes," enter the name of the foreign country ▶ See instructions for filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts					
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . .			5a		No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			5b		No
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?			5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? . . .			6a		No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?			6b		
7	**Organizations that may receive deductible contributions under section 170(c).**					
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?			7a		No
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?			7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			7c		No
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d				
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			7e		No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . .			7f		No
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?			7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?			7h		
8	**Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.** Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?			8		
9	**Sponsoring organizations maintaining donor advised funds.**					
a	Did the organization make any taxable distributions under section 4966?			9a		
b	Did the organization make a distribution to a donor, donor advisor, or related person?			9b		
10	**Section 501(c)(7) organizations.** Enter					
a	Initiation fees and capital contributions included on Part VIII, line 12 . . .	10a				
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b				
11	**Section 501(c)(12) organizations.** Enter					
a	Gross income from members or shareholders	11a				
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b				
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?			12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b				
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**					
a	Is the organization licensed to issue qualified health plans in more than one state? **Note.** See the instructions for additional information the organization must report on Schedule O			13a		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b				
c	Enter the amount of reserves on hand	13c				
14a	Did the organization receive any payments for indoor tanning services during the tax year?			14a		No
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O* . .			14b		

Part VI **Governance, Management, and Disclosure** *For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.*

Check if Schedule O contains a response or note to any line in this Part VI . . . ☑

Section A. Governing Body and Management

					Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year . . .	1a	10			
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O					
b	Enter the number of voting members included in line 1a, above, who are independent . . .	1b	7			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? . . .			2	Yes	
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? .			3		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? . . .			4		No
5	Did the organization become aware during the year of a significant diversion of the organization's assets? .			5		No
6	Did the organization have members or stockholders? . . .			6		No
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? . . .			7a	Yes	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? . . .			7b	Yes	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following					
a	The governing body? . . .			8a	Yes	
b	Each committee with authority to act on behalf of the governing body? . . .			8b	Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses in Schedule O* . . .			9		No

Section B. Policies (*This Section B requests information about policies not required by the Internal Revenue Code.*)

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates? . . .	10a		No
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? . . .	11a	Yes	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990 . . .			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13* . . .	12a	Yes	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . .	12b	Yes	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe in Schedule O how this was done* . . .	12c	Yes	
13	Did the organization have a written whistleblower policy? . . .	13	Yes	
14	Did the organization have a written document retention and destruction policy? . . .	14	Yes	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official . . .	15a	Yes	
b	Other officers or key employees of the organization . . .	15b	Yes	
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? . . .	16a		No
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? . . .	16b		

Section C. Disclosure

17 List the States with which a copy of this Form 990 is required to be filed ▶AZ , CA , DE , GA , ID , NM , NH , NC , IN , OH , OK

18 Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection Indicate how you made these available Check all that apply

☐ Own website ☐ Another's website ☑ Upon request ☐ Other (explain in Schedule O)

19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization
▶ELIZABETH GLISTA TREASURER 777 NORTH CAPITOL STREET NE STE
WASHINGTON, DC 20002 (202) 962-4600

Part VII **Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response or note to any line in this Part VII . . . .

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed Report compensation for the calendar year ending with or within the organization's tax year

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation Enter -0- in columns (D), (E), and (F) if no compensation was paid
- List all of the organization's **current** key employees, if any See instructions for definition of "key employee "
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than $100,000 from the organization and any related organizations
- List all of the organization's **former** officers, key employees, or highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations

List persons in the following order individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee) Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
(1) JOAN MCCALLEN PRESIDENT/CEO/DIRECTOR	40 00	X		X				2,152,089	0	37,071
(2) JACQUELINE CHARNLEY DIRECTOR	2 00	X						1,750	0	0
(3) FRANCES GONZALEZ DIRECTOR	2 00	X						1,418	0	0
(4) THOMAS LUNDY DIRECTOR	2 00	X						9,026	0	0
(5) PEGGY MERRISS DIRECTOR	2 00	X						0	0	0
(6) DAVID MORA DIRECTOR	2 00	X						9,234	0	0
(7) ROBERT O'NEILL DIRECTOR	2 00 37 50	X						5,536	397,829	80,549
(8) TIMOTHY VAILL DIRECTOR	2 00	X						7,909	0	0
(9) ROBERT VIVIAN DIRECTOR	2 00	X						9,234	0	0
(10) TINA WILLIAMS DIRECTOR	2 00	X						213	0	0
(11) ELIZABETH GLISTA TREASURER/CFO	40 00			X				756,278	0	288,334
(12) GEORGE SUZICH ASST TREAS/FINANCE MVP	40 00			X				347,320	0	53,239
(13) PATRICIA VAUSE ASST TREAS/FINANCE VP	40 00			X				296,760	0	35,282
(14) RICHARD WHITTY ASST TREAS/FINANCE VP	40 00			X				234,669	0	52,570
(15) BARBARA STOTLER ASST TREAS/FINANCE DIRECTR	40 00			X				160,608	0	44,272
(16) KATHRYN MCGRATH SECRETARY/GEN COUNSEL	40 00			X				1,188,901	0	36,703
(17) ANGELA MONTEZ ASST SEC/DEPUTY GEN CNSL	40 00			X				463,172	0	27,003

Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position: Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
(18) GREGORY DYSON SENIOR VICE PRESIDENT	40 00				X			2,390,335	0	55,000
(19) CHRISTOPHER MATZKE SENIOR VICE PRESIDENT	40 00				X			822,345	0	333,099
(20) WAYNE WICKER SENIOR VICE PRESIDENT	40 00				X			4,188,239	0	56,300
(21) DAVID BRAVERMAN MANAGING VICE PRESIDENT	40 00					X		536,996	0	56,888
(22) KAREN CHONG-WULFF MANAGING VICE PRESIDENT	40 00					X		619,077	0	55,313
(23) JULIE DELLINGER MANAGING VICE PRESIDENT	40 00					X		634,998	0	54,398
(24) JAMES ROHRBACHER SENIOR VICE PRESIDENT	40 00					X		2,125,633	0	43,160
(25) KEITH SENDALL SENIOR VICE PRESIDENT	40 00					X		2,800,447	0	36,217

		(D)	(E)	(F)
1b	**Sub-Total** ►			
c	**Total from continuation sheets to Part VII, Section A** ►			
d	**Total (add lines 1b and 1c)** ►	19,762,187	397,829	1,345,398

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization ►282

			Yes	No
3	Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	3		No
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	4	Yes	
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	5		No

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization Report compensation for the calendar year ending with or within the organization's tax year

(A) Name and business address	(B) Description of services	(C) Compensation
IRON BOW TECHNOLOGIES LLC 4800 WESTFIELDS BOULEVARD CHANTILLY VA 20151	INFORMATION SYSTEMS	715,959
MAYER BROWN LLP 230 SOUTH LASALLE STREET CHICAGO IL 60604	LEGAL SERVICES	631,472
MICROSOFT LICENSING GP 6100 NEIL ROAD RENO NV 89511	INFORMATION SYSTEMS	510,044
DAVIS & HARMAN LLP 1455 PENNSYLVANIA AVENUE NW 120 WASHINGTON DC 20004	LEGAL SERVICES	259,099
ERNST & YOUNG US LLP 200 PLAZA DRIVE SECAUCUS NJ 07094	TAX AND CONSULTING	258,815

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization ►17

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII . . . .

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns . .	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations . . .	1d				
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f				
	g	Noncash contributions included in lines 1a-1f $					
	h	**Total.** Add lines 1a-1f . . . . ▶					
Program Service Revenue			Business Code				
	2a	RETIREMENT PLANS/TRUST	523920	176,800,998	176,800,998		
	b	RETIREMENT ACCOUNTS	523920	11,195,250		11,195,250	
	c	INVESTMENT ACCOUNTS	523920	36,465		36,465	
	d						
	e						
	f	All other program service revenue					
	g	**Total.** Add lines 2a–2f . . . . ▶		188,032,713			

			(i) Real	(ii) Personal	(A) Total revenue	(B)	(C)	(D)
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts) . . . . ▶			12,438,852			12,438,852
	4	Income from investment of tax-exempt bond proceeds . . ▶						
	5	Royalties . . . . ▶						
	6a	Gross rents						
	b	Less rental expenses						
	c	Rental income or (loss)						
	d	Net rental income or (loss) . . . . ▶						
			(i) Securities	(ii) Other				
	7a	Gross amount from sales of assets other than inventory	148,745,659	191,354				
	b	Less cost or other basis and sales expenses	147,261,020	182,557				
	c	Gain or (loss)	1,484,639	8,797				
	d	Net gain or (loss) . . . . ▶			1,493,436			1,493,436
	8a	Gross income from fundraising events (not including $ ______ of contributions reported on line 1c) See Part IV, line 18 . .	a					
	b	Less direct expenses . . .	b					
	c	Net income or (loss) from fundraising events . . ▶						
	9a	Gross income from gaming activities See Part IV, line 19 . . .	a					
	b	Less direct expenses . . .	b					
	c	Net income or (loss) from gaming activities . . ▶						
	10a	Gross sales of inventory, less returns and allowances .	a					
	b	Less cost of goods sold . .	b					
	c	Net income or (loss) from sales of inventory . . ▶						
		Miscellaneous Revenue	Business Code					
	11a	TELEPHONE SERVICES	561700		292,000		292,000	
	b	ACCOUNTING SERVICES	541200		120,000		120,000	
	c							
	d	All other revenue			6,229		6,229	
	e	**Total.** Add lines 11a–11d . . . . ▶			418,229			
	12	**Total revenue.** See Instructions . . . . . ▶			202,383,230	176,800,998	11,649,944	13,932,288

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns All other organizations must complete column (A)

Check if Schedule O contains a response or note to any line in this Part IX . . . . ☐

	Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the United States See Part IV, line 21	1,019,336	1,019,336		
2	Grants and other assistance to individuals in the United States See Part IV, line 22				
3	Grants and other assistance to governments, organizations, and individuals outside the United States See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees	14,063,909	8,239,750	5,824,159	
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7	Other salaries and wages	77,873,284	65,927,118	11,946,166	
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	7,827,982	6,519,140	1,308,842	
9	Other employee benefits	9,847,893	7,751,568	2,096,325	
10	Payroll taxes	5,273,321	4,428,523	844,798	
11	Fees for services (non-employees)				
a	Management				
b	Legal	1,404,675	928,490	476,185	
c	Accounting	763,619	479,321	284,298	
d	Lobbying				
e	Professional fundraising services See Part IV, line 17				
f	Investment management fees	184,845	184,845		
g	Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)				
12	Advertising and promotion	410,739	410,739		
13	Office expenses	2,330,152	2,078,496	251,656	
14	Information technology	5,430,204	4,843,742	586,462	
15	Royalties . .	400,470	400,470		
16	Occupancy	5,148,135	4,592,136	555,999	
17	Travel	3,383,745	3,210,726	173,019	
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	1,751,957	715,899	1,036,058	
20	Interest	20,693	20,693		
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	4,503,016	4,016,690	486,326	
23	Insurance	1,479,141	658,070	821,071	
24	Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O)				
a	PLAN MAILING/POSTAGE	5,524,565	5,009,664	514,901	
b	DATA PROCESSING	3,104,535	2,593,377	511,158	
c	PLAN PRINTING/PUBLISHNG	2,935,442	2,935,442		
d	PROFESSIONAL SUBSCRPTNS	1,692,137	1,248,255	443,882	
e	All other expenses	6,256,808	5,983,856	272,952	
25	**Total functional expenses.** Add lines 1 through 24e	162,630,603	134,196,346	28,434,257	0
26	**Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation Check here ▶ ☐ if following SOP 98-2 (ASC 958-720)				

Part X **Balance Sheet**

Check if Schedule O contains a response or note to any line in this Part X . . . . ☐

				(A) Beginning of year		(B) End of year
Assets	1	Cash–non-interest-bearing			1	
	2	Savings and temporary cash investments		40,327,292	2	39,382,455
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net		22,154,414	4	24,933,079
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L			5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use			8	
	9	Prepaid expenses and deferred charges		2,002,290	9	2,290,610
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 74,278,258			
	b	Less accumulated depreciation	10b 60,533,043	7,075,039	10c	13,745,215
	11	Investments—publicly traded securities		293,271,248	11	290,374,900
	12	Investments—other securities See Part IV, line 11		38,551,347	12	77,926,646
	13	Investments—program-related See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets See Part IV, line 11		3,128,434	15	3,659,180
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)		406,510,064	16	452,312,085
Liabilities	17	Accounts payable and accrued expenses		48,357,013	17	52,856,141
	18	Grants payable			18	
	19	Deferred revenue			19	
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability Complete Part IV of Schedule D			21	
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L			22	
	23	Secured mortgages and notes payable to unrelated third parties			23	
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D		13,737,894	25	10,236,421
	26	**Total liabilities.** Add lines 17 through 25		62,094,907	26	63,092,562
Net Assets or Fund Balances		**Organizations that follow SFAS 117 (ASC 958), check here ▶ ☑ and complete lines 27 through 29, and lines 33 and 34.**				
	27	Unrestricted net assets		344,415,157	27	389,219,523
	28	Temporarily restricted net assets			28	
	29	Permanently restricted net assets			29	
		Organizations that do not follow SFAS 117 (ASC 958), check here ▶ ☐ and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds			30	
	31	Paid-in or capital surplus, or land, building or equipment fund			31	
	32	Retained earnings, endowment, accumulated income, or other funds			32	
	33	Total net assets or fund balances		344,415,157	33	389,219,523
	34	Total liabilities and net assets/fund balances		406,510,064	34	452,312,085

Part XI **Reconcilliation of Net Assets**

Check if Schedule O contains a response or note to any line in this Part XI . . . . ☑

1	Total revenue (must equal Part VIII, column (A), line 12)	1	202,383,230
2	Total expenses (must equal Part IX, column (A), line 25)	2	162,630,603
3	Revenue less expenses Subtract line 2 from line 1	3	39,752,627
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	344,415,157
5	Net unrealized gains (losses) on investments	5	3,271,353
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	1,780,386
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	389,219,523

Part XII **Financial Statements and Reporting**

Check if Schedule O contains a response or note to any line in this Part XII . . . . ☐

			Yes	No
1	Accounting method used to prepare the Form 990 ☐ Cash ☑ Accrual ☐ Other ____________ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		No
	If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	Yes	
	If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both ☐ Separate basis ☑ Consolidated basis ☐ Both consolidated and separate basis			
c	If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	Yes	
	If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a		No
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	3b		

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SCHEDULE A (Form 990 or 990EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.
▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at *www.irs.gov/form990*.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
INTERNATIONAL CITY MANAGEMENT ASSOCIATION RETIREMENT CORPORATION

Employer identification number
23-7268394

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is (For lines 1 through 11, check only one box)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II)

9 ☑ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2).** (Complete Part III)

10 ☐ An organization organized and operated exclusively to test for public safety See **section 509(a)(4).**

11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h

a ☐ Type I **b** ☐ Type II **c** ☐ Type III - Functionally integrated **d** ☐ Type III - Non-functionally integrated

e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)

f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box ☐

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

		Yes	No
(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?	**11g(i)**		
(ii) A family member of a person described in (i) above?	**11g(ii)**		
(iii) A 35% controlled entity of a person described in (i) or (ii) above?	**11g(iii)**		

h Provide the following information about the supported organization(s)

(i) Name of supported organization	**(ii)** EIN	**(iii)** Type of organization (described on lines 1- 9 above or IRC section **(see instructions))**	**(iv)** Is the organization in col **(i)** listed in your governing document?		**(v)** Did you notify the organization in col **(i)** of your support?		**(vi)** Is the organization in col **(i)** organized in the U S ?		**(vii)** Amount of monetary support
			Yes	**No**	**Yes**	**No**	**Yes**	**No**	
Total									

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)** (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
11 **Total support** (Add lines 7 through 10)						

12 Gross receipts from related activities, etc (see instructions) | 12 |

13 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and **stop here** . . . . ▶☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f)) | 14 |

15 Public support percentage for 2012 Schedule A, Part II, line 14 | 15 |

16a **33 1/3% support test—2013.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☐

b **33 1/3% support test—2012.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☐

17a **10%-facts-and-circumstances test—2013.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ▶☐

b **10%-facts-and-circumstances test—2012.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ▶☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶☐

Part III **Support Schedule for Organizations Described in Section 509(a)(2)**
(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	121,504,041	145,006,489	153,194,401	160,271,865	176,800,998	756,777,794
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5	121,504,041	145,006,489	153,194,401	160,271,865	176,800,998	756,777,794
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						0
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year	2,218,845	2,615,872	3,134,003	3,456,815	3,862,035	15,287,570
c Add lines 7a and 7b	2,218,845	2,615,872	3,134,003	3,456,815	3,862,035	15,287,570
8 **Public support** (Subtract line 7c from line 6)						741,490,224

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
9 Amounts from line 6	121,504,041	145,006,489	153,194,401	160,271,865	176,800,998	756,777,794
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	7,298,092	6,655,712	7,615,377	9,880,126	12,438,852	43,888,159
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	7,298,092	6,655,712	7,615,377	9,880,126	12,438,852	43,888,159
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
13 **Total support.** (Add lines 9, 10c, 11, and 12)	128,802,133	151,662,201	160,809,778	170,151,991	189,239,850	800,665,953

14 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and **stop here** ▶☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f))	15	92 610 %
16 Public support percentage from 2012 Schedule A, Part III, line 15	16	92 460 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2013** (line 10c, column (f) divided by line 13, column (f))	17	5 480 %
18 Investment income percentage from **2012** Schedule A, Part III, line 17	18	5 630 %

19a **33 1/3% support tests—2013.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☑

b **33 1/3% support tests—2012.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶☐

Part IV **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

Return Reference	Explanation

SCHEDULE C
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527

▶ **Complete if the organization is described below.** ▶ **Attach to Form 990 or Form 990-EZ.**
▶ **See separate instructions.** ▶ **Information about Schedule C (Form 990 or 990-EZ) and its instructions is at** ***www.irs.gov/form990.***

OMB No 1545-0047

2013

Open to Public Inspection

If the organization answered "Yes" to Form 990, Part IV, Line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations Complete Parts I-A and B Do not complete Part I-C
- Section 501(c) (other than section 501(c)(3)) organizations Complete Parts I-A and C below Do not complete Part I-B
- Section 527 organizations Complete Part I-A only

If the organization answered "Yes" to Form 990, Part IV, Line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)) Complete Part II-A Do not complete Part II-B
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)) Complete Part II-B Do not complete Part II-A

If the organization answered "Yes" to Form 990, Part IV, Line 5 (Proxy Tax) or Form 990-EZ, Part V, line 35c (Proxy Tax), then

- Section 501(c)(4), (5), or (6) organizations Complete Part III

Name of the organization	**Employer identification number**
INTERNATIONAL CITY MANAGEMENT ASSOCIATION RETIREMENT CORPORATION	23-7268394

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

1 Provide a description of the organization's direct and indirect political campaign activities in Part IV

2 Political expenditures ▶ $ ____

3 Volunteer hours ____

Part I-B Complete if the organization is exempt under section 501(c)(3).

1 Enter the amount of any excise tax incurred by the organization under section 4955 ▶ $ ____

2 Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ $ ____

3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ☐ Yes ☐ No

4a Was a correction made? ☐ Yes ☐ No

b If "Yes," describe in Part IV

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ $ ____

2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ $ ____

3 Total exempt function expenditures Add lines 1 and 2 Enter here and on Form 1120-POL, line 17b ▶ $ ____

4 Did the filing organization file **Form 1120-POL** for this year? ☐ Yes ☐ No

5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments For each organization listed, enter the amount paid from the filing organization's funds Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC) If additional space is needed, provide information in Part IV

(a) Name	**(b)** Address	**(c)** EIN	**(d)** Amount paid from filing organization's funds If none, enter -0-	**(e)** Amount of political contributions received and promptly and directly delivered to a separate political organization If none, enter -0-

Part II-A **Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).**

A Check ▶ ☑ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures)

B Check ▶ ☐ if the filing organization checked box A and "limited control" provisions apply

	Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)	**(a)** Filing organization's totals	**(b)** Affiliated group totals
1a	Total lobbying expenditures to influence public opinion (grass roots lobbying)	0	9,827
b	Total lobbying expenditures to influence a legislative body (direct lobbying)	0	0
c	Total lobbying expenditures (add lines 1a and 1b)	0	9,827
d	Other exempt purpose expenditures	162,630,603	36,642,132
e	Total exempt purpose expenditures (add lines 1c and 1d)	162,630,603	36,651,959
f	Lobbying nontaxable amount Enter the amount from the following table in both columns	1,000,000	1,000,000

If the amount on line 1e, column (a) or (b) is:	**The lobbying nontaxable amount is:**
Not over $500,000	20% of the amount on line 1e
Over $500,000 but not over $1,000,000	$100,000 plus 15% of the excess over $500,000
Over $1,000,000 but not over $1,500,000	$175,000 plus 10% of the excess over $1,000,000
Over $1,500,000 but not over $17,000,000	$225,000 plus 5% of the excess over $1,500,000
Over $17,000,000	$1,000,000

		(a)	(b)
g	Grassroots nontaxable amount (enter 25% of line 1f)	250,000	250,000
h	Subtract line 1g from line 1a If zero or less, enter -0-	0	0
i	Subtract line 1f from line 1c If zero or less, enter -0-	0	0
j	If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?	☐ **Yes**	☐ **No**

4-Year Averaging Period Under Section 501(h)
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 2a through 2f on page 4.)

Lobbying Expenditures During 4-Year Averaging Period

	Calendar year (or fiscal year beginning in)	**(a)** 2010	**(b)** 2011	**(c)** 2012	**(d)** 2013	**(e)** Total
2a	Lobbying nontaxable amount	1,000,000	1,000,000	1,000,000	1,000,000	4,000,000
b	Lobbying ceiling amount (150% of line 2a, column(e))					6,000,000
c	Total lobbying expenditures	13,537	9,716	38,733	9,827	71,813
d	Grassroots nontaxable amount	250,000	250,000	250,000	250,000	1,000,000
e	Grassroots ceiling amount (150% of line 2d, column (e))					1,500,000
f	Grassroots lobbying expenditures			38,733	9,827	48,560

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes" response to lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.	(a) Yes	(a) No	(b) Amount
1 During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of			
a Volunteers?			
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c Media advertisements?			
d Mailings to members, legislators, or the public?			
e Publications, or published or broadcast statements?			
f Grants to other organizations for lobbying purposes?			
g Direct contact with legislators, their staffs, government officials, or a legislative body?			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i Other activities?			
j Total Add lines 1c through 1i			
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

		Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?	1		
2 Did the organization make only in-house lobbying expenditures of $2,000 or less?	2		
3 Did the organization agree to carry over lobbying and political expenditures from the prior year?	3		

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

1 Dues, assessments and similar amounts from members	1	
2 Section 162(e) nondeductible lobbying and political expenditures **(do not include amounts of political expenses for which the section 527(f) tax was paid).**		
a Current year	2a	
b Carryover from last year	2b	
c Total	2c	
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5 Taxable amount of lobbying and political expenditures (see instructions)	5	

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1, Part I-B, line 4, Part I-C, line 5, Part II-A (affiliated group list), Part II-A, line 2, and Part II-B, line 1 Also, complete this part for any additional information

Return Reference	Explanation
SCHEDULE C, PART II-A (AFFILIATED GROUP LIST)	INTERNATIONAL CITY MANAGEMENT ASSOCIATION RETIREMENT CORPORATION (THE FILING ORGANIZATION) - 23-7268394, 777 NORTH CAPITOL STREET, NE , STE 600-TAX, WASHINGTON, DC 20002 TOTAL LOBBYING EXPENDITURES $0 THIS ORGANIZATION HAS MADE AN ELECTION UNDER SECTION 501(H) INTERNATIONAL CITY/COUNTY MANAGEMENT ASSOCIATION - 36-2167755, 777 NORTH CAPITOL STREET, NE , STE 500, WASHINGTON, DC 20002 TOTAL LOBBYING EXPENDITURES TO INFLUENCE PUBLIC OPINION (GRASSROOTS LOBBYING) $9,827 THIS ORGANIZATION HAS NOT MADE AN ELECTION UNDER SECTION 501(H)

Part IV Supplemental Information *(continued)*

Return Reference	Explanation

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SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

► Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b
► Attach to Form 990. ► See separate instructions. ► Information about Schedule D (Form 990) and its instructions is at *www.irs.gov/form990*.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
INTERNATIONAL CITY MANAGEMENT ASSOCIATION RETIREMENT CORPORATION

Employer identification number
23-7268394

Part I **Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate contributions to (during year)		
3	Aggregate grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II **Conservation Easements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply)
☐ Preservation of land for public use (e g , recreation or education)
☐ Preservation of an historically important land area
☐ Protection of natural habitat
☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

			Held at the End of the Year
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included in (a)	2c	
d	Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ►________

4 Number of states where property subject to conservation easement is located ►________

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ►________

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ► $ ________

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III **Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.** Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenues included in Form 990, Part VIII, line 1 ► $ ________

(ii) Assets included in Form 990, Part X ► $ ________

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items

a Revenues included in Form 990, Part VIII, line 1 ► $ ________

b Assets included in Form 990, Part X ► $ ________

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange programs
e ☐ Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII

5 During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table

			Amount
c	Beginning balance	1c	
d	Additions during the year	1d	
e	Distributions during the year	1e	
f	Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII Check here if the explanation has been provided in Part XIII . . . . ☐

Part V Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

		(a) Current year	(b) Prior year	b (c) Two years back	(d) Three years back	(e) Four years back
1a	Beginning of year balance					
b	Contributions					
c	Net investment earnings, gains, and losses					
d	Grants or scholarships					
e	Other expenditures for facilities and programs					
f	Administrative expenses					
g	End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as

a Board designated or quasi-endowment ▶

b Permanent endowment ▶

c Temporarily restricted endowment ▶

The percentages in lines 2a, 2b, and 2c should equal 100%

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by

			Yes	No
	(i) unrelated organizations	3a(i)		
	(ii) related organizations	3a(ii)		
b	If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?	3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds

Part VI Land, Buildings, and Equipment. Complete if the organization answered 'Yes' to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		4,757,328	1,795,927	2,961,401
d Equipment		28,946,903	23,730,528	5,216,375
e Other		40,574,027	35,006,588	5,567,439
Total. Add lines 1a through 1e *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)* ▶				13,745,215

Part VII Investments—Other Securities. Complete if the organization answered 'Yes' to Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A) FORWARD CREDIT FLSIX (1,938,883 SH)	13,591,571	F
(B) I-SHARES MSCI EFA (408,500 SH)	27,394,010	F
(C) INVESCO ABRIX (1,147,018 SH)	13,638,048	F
(D) RIDGEWORTH SAMBX (2,499,987 SH)	22,649,886	F
(E) VANTAGEPOINT VPRHX (51,266 SH)	653,131	F
Total. *(Column (b) must equal Form 990, Part X, col (B) line 12)* ▶	77,926,646	

Part VIII Investments—Program Related. Complete if the organization answered 'Yes' to Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Total. *(Column (b) must equal Form 990, Part X, col (B) line 13)* ▶		

Part IX Other Assets. Complete if the organization answered 'Yes' to Form 990, Part IV, line 11d See Form 990, Part X, line 15

(a) Description	(b) Book value
Total. *(Column (b) must equal Form 990, Part X, col.(B) line 15.)* . . . . ▶	

Part X Other Liabilities. Complete if the organization answered 'Yes' to Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1 (a) Description of liability	(b) Book value
Federal income taxes	
RETIREMENT BENEFIT OBLIGATION, NONCURRENT	6,327,177
OBLIGATIONS UNDER CAPITAL LEASES	621,891
OTHER LIABILITIES	3,287,353
Total. *(Column (b) must equal Form 990, Part X, col (B) line 25)* ▶	10,236,421

2. Liability for uncertain tax positions In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740) Check here if the text of the footnote has been provided in Part XIII ☑

Part XI **Reconciliation of Revenue per Audited Financial Statements With Revenue per Return** Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12				
a	Net unrealized gains on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line **1**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total revenue Add lines **3** and **4c.** (This must equal Form 990, Part I, line 12)			5	

Part XII **Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	
4	Amounts included on Form 990, Part IX, line 25, but not on line **1:**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total expenses Add lines **3** and **4c.** (This must equal Form 990, Part I, line 18)			5	

Part XIII **Supplemental Information**

Provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b Also complete this part to provide any additional information

Return Reference	Explanation
PART X, LINE 2	FIN 48 (ASC 740) FOOTNOTE TO THE CORPORATION'S AUDITED FINANCIAL STATEMENTS PROVIDES THE FOLLOWING DISCLOSURE THE FASB ASC 740, INCOME TAXES, ESTABLISHES GUIDELINES FOR RECOGNIZING, MEASURING, AND DISCLOSING TAX RETURN POSITIONS IN FINANCIAL STATEMENTS MANAGEMENT HAS EVALUATED THE CORPORATION'S TAX POSITIONS AND DETERMINED THAT THE APPLICATION OF ASC 740 HAD NO MATERIAL IMPACT ON ITS CONSOLIDATED FINANCIAL STATEMENTS ACCORDINGLY, NO ADJUSTMENTS FOR UNRECOGNIZED TAX BENEFITS OR RELATED INTEREST OR PENALTIES WERE REQUIRED AS OF DECEMBER 31, 2013 IF APPLICABLE, THE CORPORATION WOULD RECOGNIZE ACCRUED INTEREST RELATED TO UNRECOGNIZED TAX BENEFITS IN INTEREST EXPENSE AND PENALTIES IN "OTHER EXPENSES" IN THE CONSOLIDATED STATEMENTS OF REVENUE, EXPENSES AND CHANGES IN NET ASSETS MANAGEMENT IS NOT AWARE OF ANY TAX POSITIONS FOR WHICH IT IS REASONABLY POSSIBLE THAT THE TOTAL AMOUNTS OF UNRECOGNIZED TAX BENEFITS WOULD SIGNIFICANTLY INCREASE OR DECREASE DURING THE NEXT TWELVE MONTHS EACH OF THE TAX YEARS IN THE FOUR-YEAR PERIOD ENDING DECEMBER 31, 2013 REMAINS SUBJECT TO EXAMINATION BY FEDERAL AND STATE TAXING AUTHORITIES, ALTHOUGH CERTAIN STATE TAXING AUTHORITIES MAY LENGTHEN THIS PERIOD TO FIVE YEARS

Part XIII Supplemental Information *(continued)*

Return Reference	Explanation

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SCHEDULE F
(Form 990)

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 14b, 15, or 16.

▶ Attach to Form 990. ▶ See separate instructions.

▶ Information about Schedule F (Form 990) and its instructions is at *www.irs.gov/form990*.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
INTERNATIONAL CITY MANAGEMENT
ASSOCIATION RETIREMENT CORPORATION

Employer identification number
23-7268394

Part I **General Information on Activities Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 14b.

1 **For grantmakers.** Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . . ☐ Yes ☐ No

2 **For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.

3 Activites per Region (The following Part I, line 3 table can be duplicated if additional space is needed)

	(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in region	(d) Activities conducted in region (by type) (e g , fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for and investments in region
(1)	EUROPE (INCLUDING ICELAND & GREENLAND)	0	0	INVESTMENTS		1,741,679
(2)	NORTH AMERICA (CANADA AND MEXICO)	0	0	INVESTMENTS		
(3)						
(4)						
(5)						
3a	Sub-total	0	0			1,741,679
b	Total from continuation sheets to Part I	0	0			0
c	**Totals** (add lines 3a and 3b)	0	0			1,741,679

Part II **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 15, for any recipient who received more than $5,000. Part II can be duplicated if additional space is needed.

1 (a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
(1)								
(2)								
(3)								
(4)								

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter . . . . ►

3 Enter total number of other organizations or entities . . . . ►

Part III **Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 16. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	**(b)** Region	**(c)** Number of recipients	**(d)** Amount of cash grant	**(e)** Manner of cash disbursement	**(f)** Amount of non-cash assistance	**(g)** Description of non-cash assistance	**(h)** Method of valuation (book, FMV, appraisal, other)
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							
(13)							
(14)							
(15)							
(16)							
(17)							
(18)							

Part IV Foreign Forms

1	Was the organization a U S transferor of property to a foreign corporation during the tax year? *If "Yes,"the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)*	☐ Yes	☑ No
2	Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A)*	☐ Yes	☑ No
3	Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons with Respect to Certain Foreign Corporations. (see Instructions for Form 5471)*	☐ Yes	☑ No
4	Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. (see Instructions for Form 8621)*	☐ Yes	☑ No
5	Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons with Respect to Certain Foreign Partnerships. (see Instructions for Form 8865)*	☐ Yes	☑ No
6	Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to file Form 5713, International Boycott Report (see Instructions for Form 5713).*	☐ Yes	☑ No

Part V **Supplemental Information**

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information (see instructions).

990 Schedule F, Supplemental Information

Return Reference	Explanation
PART I, LINE 3	THE CORPORATION ENGAGED JPMORGAN CHASE BANK TO SERVE AS A THIRD-PARTY CUSTODIAN OF ITS FOREIGN INVESTMENTS DURING THE YEAR, THE CORPORATION ACQUIRED AND SOLD SEVERAL FOREIGN GOVERNMENT BONDS HELD IN THE CUSTODIAN'S OMNIBUS FINANCIAL ACCOUNTS IN BELGIUM AND CANADA THE MAXIMUM AGGREGATE VALUE OF THESE INVESTMENTS IN BELGIUM WAS $3,358,000 AND THE YEAR-END VALUE WAS $1,742,000 THE MAXIMUM AGGREGATE VALUE OF THESE INVESTMENTS IN CANADA WAS $859,000 THE CORPORATION SOLD THE CANADIAN HOLDINGS BEFORE YEAR-END THE CORPORATION DID NOT HAVE AN INTEREST IN, OR SIGNATURE OR OTHER AUTHORITY OVER ANY FINANCIAL ACCOUNTS IN FOREIGN COUNTRIES

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Schedule I (Form 990)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations, Governments and Individuals in the United States

Complete if the organization answered "Yes," to Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990
▶ Information about Schedule I (Form 990) and its instructions is at *www.irs.gov/form990*.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
INTERNATIONAL CITY MANAGEMENT ASSOCIATION RETIREMENT CORPORATION

Employer identification number
23-7268394

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . ☑ Yes ☐ No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than $5,000. Part II can be duplicated if additional space is needed.

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1) CENTER FOR STATE AND LOCAL GOVERNMENT EXCELLENCE INC 777 NORTH CAPITOL STREET NE 5TH FLOOR WASHINGTON, DC 20002	26-2661207	501(C)(3)	979,336				GRANT FOR PUBLIC RESEARCH INTO STATE AND LOCAL GOVERNMENT RETIREMENT COMPENSATION AND BENEFITS
(2) ICMA-RC VANTAGEPOINT PUBLIC EMPLOYEE MEMORIAL SCHOLARSHIP FUND 777 NORTH CAPITOL STREET NE STE 600 600 WASHINGTON, DC 20002	52-2281478	501(C)(3)	30,000				SCHOLARSHIPS FOR DEPENDENTS OF PUBLIC SECTOR EMPLOYEES WHO DIE IN THE LINE OF DUTY
(3) HABITAT FOR HUMANITY METRO MARYLAND INC 9110 GAITHER ROAD GAITHERSBURG, MD 208771422	52-1299516	501(C)(3)	10,000				ASSISTANCE IN BUILDING AFFORDABLE HOUSING FOR LOW-INCOME RESIDENTS OF MONTGOMERY COUNTY, MD

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table . . . ▶ 3

3 Enter total number of other organizations listed in the line 1 table . . . ▶ 0

Part III **Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance

Part IV **Supplemental Information.** Provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

Return Reference	Explanation
PART I, LINE 2	SUPPLEMENTAL INFORMATION ON GRANTS MADE BY THE CORPORATION TO ADVANCE ITS MISSION, THE CORPORATION SUPPORTS RESEARCH INTO RETIREMENT COMPENSATION AND BENEFIT ISSUES FACING STATE AND LOCAL GOVERNMENT EMPLOYERS IN PROVIDING SUCH SUPPORT, THE CORPORATION MADE GRANT PAYMENTS TO THE CENTER FOR STATE AND LOCAL GOVERNMENT EXCELLENCE, INC , A SECTION 501(C)(3) PUBLIC CHARITY THE CORPORATION MONITORS THE ACTIVITIES OF THIS ORGANIZATION BY ATTENDING PRESENTATIONS AND REVIEWING PUBLICATIONS THROUGH WHICH RESEARCH FINDINGS ON STATE AND LOCAL GOVERNMENT EMPLOYER AND EMPLOYEE RETIREMENT TOPICS ARE BEING DISSEMINATED IN ADDITION, THE CORPORATION MAINTAINS REPRESENTATION ON THE BOARD OF DIRECTORS OF THIS ORGANIZATION THE CORPORATION ALSO MADE GRANTS IN SUPPORT OF ICMA-RC VANTAGEPOINT PUBLIC EMPLOYEE MEMORIAL SCHOLARSHIP FUND, A SECTION 501(C)(3) PUBLIC CHARITY, WHICH INDEPENDENTLY AWARDS AND MAKES QUALIFYING HIGHER EDUCATION SCHOLARSHIP PAYMENTS TO DEPENDENTS OF PUBLIC SECTOR EMPLOYEES WHO DIE IN THE LINE OF DUTY THE INDIVIDUAL RECIPIENTS ARE SELECTED BY THIS ORGANIZATION UNDER ITS OWN CHARITABLE PROGRAM GUIDELINES

Schedule J (Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
► Complete if the organization answered "Yes" to Form 990, Part IV, line 23.
► Attach to Form 990. ► See separate instructions.
► Information about Schedule J (Form 990) and its instructions is at *www.irs.gov/form990*.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
INTERNATIONAL CITY MANAGEMENT
ASSOCIATION RETIREMENT CORPORATION

Employer identification number
23-7268394

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropiate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items ☑ First-class or charter travel ☐ Housing allowance or residence for personal use ☑ Travel for companions ☐ Payments for business use of personal residence ☐ Tax idemnification and gross-up payments ☐ Health or social club dues or initiation fees ☐ Discretionary spending account ☐ Personal services (e g , maid, chauffeur, chef)			
b	If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	**1b**	Yes	
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked in line 1a?	**2**	Yes	
3	Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director Check all that apply Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III ☑ Compensation committee ☑ Written employment contract ☑ Independent compensation consultant ☑ Compensation survey or study ☑ Form 990 of other organizations ☑ Approval by the board or compensation committee			
4	During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization			
a	Receive a severance payment or change-of-control payment?	**4a**		No
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	**4b**	Yes	
c	Participate in, or receive payment from, an equity-based compensation arrangement? If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III	**4c**		No
	Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.			
5	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of			
a	The organization?	**5a**		No
b	Any related organization? If "Yes," to line 5a or 5b, describe in Part III	**5b**		No
6	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of			
a	The organization?	**6a**		No
b	Any related organization? If "Yes," to line 6a or 6b, describe in Part III	**6b**		No
7	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III	**7**	Yes	
8	Were any amounts reported in Form 990, Part VII, paid or accured pursuant to a contract that was subject to the initial contract exception described in Regulations section 53 4958-4(a)(3)? If "Yes," describe in Part III	**8**		No
9	If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53 4958-6(c)?	**9**		

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii) Do not list any individuals that are not listed on Form 990, Part VII

Note. The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual

(A) Name and Title		**(B)** Breakdown of W-2 and/or 1099-MISC compensation			**(C)** Retirement and other deferred compensation	**(D)** Nontaxable benefits	**(E)** Total of columns (B)(i)-(D)	**(F)** Compensation reported as deferred in prior Form 990
		(i) Base compensation	**(ii)** Bonus & incentive compensation	**(iii)** Other reportable compensation				
See Additional Data Table								

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II
Also complete this part for any additional information

Return Reference	Explanation
PART I, LINE 1A	FIRST-CLASS TRAVEL THE CORPORATION'S TRAVEL GUIDELINES PROVIDE DIRECTORS WITH THE OPTION OF FIRST-CLASS TRAVEL WHEN IT INVOLVES EXTENUATING CIRCUMSTANCES, SUCH AS LATE NIGHT ARRIVALS AND LONGER FLIGHT TIMES WHILE ATTENDING BOARD MEETINGS IN 2013, TWO OF TEN DIRECTORS USED THIS OPTION TRAVEL FOR COMPANIONS IN CONSIDERATION OF PERSONAL AND FAMILY OBLIGATIONS, THE CORPORATION'S TRAVEL GUIDELINES PROVIDE FOR ASSISTANCE IN DEFRAYING TRAVEL COSTS OF COMPANIONS OR FAMILY MEMBERS WHO MAY ACCOMPANY DIRECTORS TO BOARD MEETINGS ALTHOUGH NOT PAID DIRECTOR FEES FOR THEIR SERVICES, DIRECTORS RECOGNIZE TAXABLE INCOME IN THE AMOUNT OF ANY SUCH ASSISTANCE IN 2013, EIGHT OF TEN DIRECTORS RECEIVED PAYMENTS UNDER THIS POLICY
PART I, LINE 4B	SUPPLEMENTAL NONQUALIFIED RETIREMENT PLAN IN 2000, THE BOARD OF DIRECTORS ADOPTED A SECTION 457(F) SUPPLEMENTAL RETIREMENT PLAN FOR SENIOR EXECUTIVES THE BOARD REVIEWED COMPARABILITY DATA PROVIDED BY AN INDEPENDENT COMPENSATION CONSULTANT BEFORE APPROVING THIS PLAN AS PART OF AN OVERALL PROGRAM OF REASONABLE COMPENSATION THEREAFTER, THE BOARD HAS PERIODICALLY REVIEWED COMPARABILITY DATA THROUGH 2013 AS THE RIGHTS OF ITS PARTICIPANTS ACCRUED OR VESTED UNDER THE PLAN AFTER EACH SUCH REVIEW, THE BOARD HAS DETERMINED THAT THE AMOUNTS ACCRUED OR PAID UNDER THE PLAN WERE REASONABLE AS PART OF THE INDIVIDUAL PARTICIPANTS' OVERALL COMPENSATION NONE OF THE PLAN PARTICIPANTS TOOK PART IN THE BOARD'S DELIBERATIONS OR DECISIONS RELATING TO THIS PLAN PERSONS LISTED IN FORM 990, PART VII, SECTION A, WHO WERE ELIGIBLE AND APPROVED BY THE BOARD TO PARTICIPATE AND EARN UNVESTED CREDIT TOWARD RETIREMENT BENEFITS UNDER THIS PLAN DURING 2013 INCLUDED ELIZABETH GLISTA AND CHRISTOPHER MATZKE AMOUNTS REPORTED IN FORM 990, SCHEDULE J, PART II, COLUMN C FOR THESE UNVESTED PARTICIPANTS INCLUDE THE ANNUAL INCREASE, IF ANY, IN THE PRESENT VALUE OF ACCRUED BENEFITS UNDER THE PLAN, AS ADJUSTED FOR DISTRIBUTIONS, AND AS DETERMINED BY THE CORPORATION'S ACTUARIES ELIGIBLE AND APPROVED PLAN PARTICIPANTS LISTED IN FORM 990, PART VII, SECTION A, WHO EARNED VESTED CREDIT TOWARD RETIREMENT BENEFITS UNDER THIS PLAN INCLUDED THE FOLLOWING INDIVIDUALS JOAN MCCALLEN, KATHRYN MCGRATH, GREGORY DYSON, WAYNE WICKER, JAMES ROHRBACHER, AND KEITH SENDALL THE PRESIDENT AND CEO, JOAN MCCALLEN, HAS MET ALL SERVICE AND AGE REQUIREMENTS AND VESTED UNDER THIS PLAN, AND MAY RECEIVE FUTURE PAYMENTS BEGINNING AT RETIREMENT IN 2013, THERE WAS NO INCREASE IN THE AMOUNT VESTED UNDER THE PLAN, OR IN THE PRESENT VALUE OF ACCRUED BENEFITS UNDER THE PLAN, AS ADJUSTED FOR DISTRIBUTIONS, TO REPORT EITHER IN COLUMN B(III) OR IN COLUMN C OF THE FORM 990, SCHEDULE J, PART II SIMILARLY, NO TAXABLE INCOME FROM THE PLAN WAS REPORTABLE TO THE PRESIDENT AND CEO IN 2013 UNDER THE REQUIREMENTS OF SECTIONS 61 AND 457(F) OF THE INTERNAL REVENUE CODE THE SECRETARY AND GENERAL COUNSEL, KATHRYN MCGRATH, HAS ALSO MET ALL SERVICE AND AGE REQUIREMENTS AND VESTED UNDER THIS PLAN, AND MAY RECEIVE FUTURE PAYMENTS BEGINNING AT RETIREMENT THE COMPENSATION TOTAL REPORTED IN FORM 990, SCHEDULE J, PART II, COLUMN B(III) INCLUDES $248,000 REPRESENTING A VESTED CREDIT TOWARDS ANY SUCH FUTURE RETIREMENT PAYMENTS THE CORPORATION REPORTED THIS AMOUNT AS TAXABLE INCOME TO THE SECRETARY AND GENERAL COUNSEL IN 2013 UNDER THE REQUIREMENTS OF SECTIONS 61 AND 457 (F) OF THE INTERNAL REVENUE CODE SENIOR VICE PRESIDENT GREGORY DYSON HAS MET ALL SERVICE AND AGE REQUIREMENTS AND VESTED UNDER THIS PLAN, AND MAY RECEIVE FUTURE PAYMENTS BEGINNING AT RETIREMENT THE COMPENSATION TOTAL REPORTED IN FORM 990, SCHEDULE J, PART II, COLUMN B(III) INCLUDES $1,651,000 REPRESENTING A VESTED CREDIT TOWARDS ANY SUCH FUTURE RETIREMENT PAYMENTS, ALONG WITH A PAYMENT OF $115,000 UNDER THIS PLAN THE CORPORATION REPORTED THESE AMOUNTS AS TAXABLE INCOME TO THIS SENIOR VICE PRESIDENT IN 2013 UNDER THE REQUIREMENTS OF SECTIONS 61 AND 457(F) OF THE INTERNAL REVENUE CODE THE CORPORATION REPORTED RATABLE ANNUAL PORTIONS OF SUCH AMOUNTS AS DEFERRED COMPENSATION IN ITS FORMS 990, AS THEY HAVE ACCRUED FROM 2006 TO PRESENT SENIOR VICE PRESIDENT WAYNE WICKER HAS MET ALL SERVICE AND AGE REQUIREMENTS AND VESTED UNDER THIS PLAN, AND MAY RECEIVE FUTURE PAYMENTS BEGINNING AT RETIREMENT THE COMPENSATION TOTAL REPORTED IN FORM 990, SCHEDULE J, PART II, COLUMN B(III) INCLUDES $2,655,000 REPRESENTING A VESTED CREDIT TOWARDS ANY SUCH FUTURE RETIREMENT PAYMENTS, ALONG WITH A PAYMENT OF $194,000 UNDER THIS PLAN THE CORPORATION REPORTED THESE AMOUNTS AS TAXABLE INCOME TO THIS SENIOR VICE PRESIDENT IN 2013 UNDER THE REQUIREMENTS OF SECTIONS 61 AND 457 (F) OF THE INTERNAL REVENUE CODE THE CORPORATION REPORTED RATABLE ANNUAL PORTIONS OF SUCH AMOUNTS AS DEFERRED COMPENSATION IN ITS FORMS 990, AS THEY HAVE ACCRUED FROM 2004 TO PRESENT SENIOR VICE PRESIDENT JAMES ROHRBACHER HAS MET ALL SERVICE AND AGE REQUIREMENTS AND VESTED UNDER THIS PLAN, AND MAY RECEIVE FUTURE PAYMENTS BEGINNING AT RETIREMENT THE COMPENSATION TOTAL REPORTED IN FORM 990, SCHEDULE J, PART II, COLUMN B(III) INCLUDES $1,534,000 REPRESENTING A VESTED CREDIT TOWARDS ANY SUCH FUTURE RETIREMENT PAYMENTS, ALONG WITH A PAYMENT OF $100,000 UNDER THIS PLAN THE CORPORATION REPORTED THESE AMOUNTS AS TAXABLE INCOME TO THIS SENIOR VICE PRESIDENT IN 2013 UNDER THE REQUIREMENTS OF SECTIONS 61 AND 457(F) OF THE INTERNAL REVENUE CODE THE CORPORATION REPORTED RATABLE ANNUAL PORTIONS OF SUCH AMOUNTS AS DEFERRED COMPENSATION IN ITS FORMS 990, AS THEY HAVE ACCRUED FROM 2008 TO 2011 SENIOR VICE PRESIDENT KEITH SENDALL HAS MET ALL SERVICE AND AGE REQUIREMENTS AND VESTED UNDER THIS PLAN, AND MAY RECEIVE FUTURE PAYMENTS BEGINNING AT RETIREMENT THE COMPENSATION TOTAL REPORTED IN FORM 990, SCHEDULE J, PART II, COLUMN B (III) INCLUDES $1,883,000 REPRESENTING A VESTED CREDIT TOWARDS ANY SUCH FUTURE RETIREMENT PAYMENTS, ALONG WITH A PAYMENT OF $121,000 UNDER THIS PLAN THE CORPORATION REPORTED THESE AMOUNTS AS TAXABLE INCOME TO THIS SENIOR VICE PRESIDENT IN 2013 UNDER THE REQUIREMENTS OF SECTIONS 61 AND 457(F) OF THE INTERNAL REVENUE CODE THE CORPORATION REPORTED RATABLE ANNUAL PORTIONS OF SUCH AMOUNTS AS DEFERRED COMPENSATION IN ITS FORMS 990, AS THEY HAVE ACCRUED FROM 2004 TO PRESENT
PART I, LINE 7	NON-FIXED PAYMENTS THE CORPORATION OFFERS SHORT-TERM, FUNCTIONAL, AND LONG-TERM INCENTIVE COMPENSATION PROGRAMS FOR CERTAIN EXECUTIVES THESE PLANS ARE ESTABLISHED BY THE CORPORATION'S BOARD BASED ON RECOMMENDATIONS OF THE ADMINISTRATION AND COMPENSATION COMMITTEE OF THE BOARD THE PROGRAMS HAVE SPECIFIC GOALS AND OBJECTIVES THAT ARE APPROVED IN ADVANCE BY THE BOARD, AND IN THE BOARD'S DISCRETION, PARTICIPANTS MAY BE AWARDED COMPENSATORY AMOUNTS BASED ON PERFORMANCE IN ACCORDANCE WITH SUCH GOALS AND OBJECTIVES THE CORPORATION'S BOARD APPROVES ALL AMOUNTS UNDER THESE PROGRAMS AND RELIES ON MARKET DATA FROM AN INDEPENDENT COMPENSATION CONSULTANT TO DETERMINE THEIR REASONABLENESS AS PART OF THE PARTICIPANTS' OVERALL COMPENSATION ALL PERSONS LISTED ON FORM 990, SCHEDULE J, PART II EARNED AND RECEIVED A FORM OF SUCH PAYMENTS DURING 2013

Additional Data

Software ID:
Software Version:
EIN: 23-7268394
Name: INTERNATIONAL CITY MANAGEMENT ASSOCIATION RETIREMENT CORPORATION

Form 990, Schedule J, Part II - Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation (i) Base Compensation	(ii) Bonus & incentive compensation	(iii) Other compensation	(C) Deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
JOAN MCCALLEN PRESIDENT/CEO/DIRECTOR	(i) (ii)	646,212 0	1,499,333 0	6,544 0	25,500 0	11,571 0	2,189,160 0	0 0
ROBERT O'NEILL DIRECTOR	(i) (ii)	5,536 362,864	0 34,965	0 0	0 56,884	0 23,665	5,536 478,378	0 0
ELIZABETH GLISTA TREASURER/CFO	(i) (ii)	306,851 0	433,067 0	16,360 0	260,067 0	28,267 0	1,044,612 0	0 0
GEORGE SUZICH ASST TREAS/FINANCE MVP	(i) (ii)	209,190 0	137,278 0	852 0	25,500 0	27,739 0	400,559 0	0 0
PATRICIA VAUSE ASST TREAS/FINANCE VP	(i) (ii)	177,190 0	118,823 0	747 0	25,500 0	9,782 0	332,042 0	0 0
RICHARD WHITTY ASST TREAS/FINANCE VP	(i) (ii)	163,104 0	70,982 0	583 0	24,020 0	28,550 0	287,239 0	0 0
BARBARA STOTLER ASST TREAS/FINANCE DIRECTR	(i) (ii)	121,521 0	38,717 0	370 0	16,582 0	27,690 0	204,880 0	0 0
KATHRYN MCGRATH SECRETARY/GEN COUNSEL	(i) (ii)	396,212 0	541,333 0	251,356 0	25,500 0	11,203 0	1,225,604 0	0 0
ANGELA MONTEZ ASST SEC/DEPUTY GEN CNSL	(i) (ii)	243,232 0	201,494 0	18,446 0	25,500 0	1,503 0	490,175 0	0 0
GREGORY DYSON SENIOR VICE PRESIDENT	(i) (ii)	257,957 0	362,693 0	1,769,685 0	25,500 0	29,500 0	2,445,335 0	1,184,416 0
CHRISTOPHER MATZKE SENIOR VICE PRESIDENT	(i) (ii)	277,560 0	542,450 0	2,335 0	306,087 0	27,012 0	1,155,444 0	0 0
WAYNE WICKER SENIOR VICE PRESIDENT	(i) (ii)	424,732 0	894,905 0	2,868,602 0	25,500 0	30,800 0	4,244,539 0	1,721,348 0
DAVID BRAVERMAN MANAGING VICE PRESIDENT	(i) (ii)	234,495 0	283,858 0	18,643 0	25,500 0	31,388 0	593,884 0	0 0
KAREN CHONG-WULFF MANAGING VICE PRESIDENT	(i) (ii)	286,412 0	329,971 0	2,694 0	25,500 0	29,813 0	674,390 0	0 0
JULIE DELLINGER MANAGING VICE PRESIDENT	(i) (ii)	271,260 0	343,661 0	20,077 0	25,500 0	28,898 0	689,396 0	0 0
JAMES ROHRBACHER SENIOR VICE PRESIDENT	(i) (ii)	208,874 0	264,110 0	1,652,649 0	25,500 0	17,660 0	2,168,793 0	534,750 0
KEITH SENDALL SENIOR VICE PRESIDENT	(i) (ii)	260,300 0	515,900 0	2,024,247 0	25,500 0	10,717 0	2,836,664 0	1,234,472 0

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Schedule L
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions with Interested Persons

▶ Complete if the organization answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.
▶Information about Schedule L (Form 990 or 990-EZ) and its instructions is at *www.irs.gov/form990*.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
INTERNATIONAL CITY MANAGEMENT
ASSOCIATION RETIREMENT CORPORATION

Employer identification number
23-7268394

Part I **Excess Benefit Transactions** (section 501(c)(3) and section 501(c)(4) organizations only).
Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b

1 (a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected? Yes	No

2 Enter the amount of tax incurred by organization managers or disqualified persons during the year under section 4958 . . . ▶ $

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization . . . ▶ $

Part II **Loans to and/or From Interested Persons.**
Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26, or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization? To	From	(e) Original principal amount	(f) Balance due	(g) In default? Yes	No	(h) Approved by board or committee? Yes	No	(i) Written agreement? Yes	No
Total		▶ $										

Part III **Grants or Assistance Benefitting Interested Persons.**
Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance

Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	**(b)** Relationship between interested person and the organization	**(c)** Amount of transaction	**(d)** Description of transaction	**(e)** Sharing of organization's revenues? Yes	No
(1) VANTAGETRUST	SEE PART V	116,977,993	SEE PART V		No
(2) THE VANTAGEPOINT FUNDS	SEE PART V	44,839,142	SEE PART V		No

Part V Supplemental Information

Provide additional information for responses to questions on Schedule L (see instructions)

Return Reference	**Explanation**
PART IV EXPLANATION	TO ACCOMPLISH ITS TAX-EXEMPT MISSION, THE CORPORATION PROVIDES INVESTMENT ADVISORY, TRANSFER AGENCY, AND MANAGEMENT AND ADMINISTRATIVE SUPPORT SERVICES TO VANTAGETRUST (REVENUE RULING 81-100 GROUP RETIREMENT TRUST) AND THE VANTAGEPOINT FUNDS (REGISTERED INVESTMENT COMPANY) IN WHICH CERTAIN GOVERNMENTAL RETIREMENT PLANS ADMINISTERED BY THE CORPORATION INVEST THEIR ASSETS BY ARRANGEMENT AND APPROVAL OF THE BOARDS OF DIRECTORS OF VANTAGETRUST AND THE VANTAGEPOINT FUNDS, SEVERAL DIRECTORS AND OFFICERS OF THE CORPORATION ALSO SERVE AS DIRECTORS AND OFFICERS OF THESE ENTITIES THE TRANSACTION AMOUNTS SHOWN IN FORM 990, SCHEDULE L, PART IV, COLUMN C, CONSTITUTE PROGRAM SERVICE REVENUE RECEIVED BY THE CORPORATION, AS REFLECTED IN THE TOTALS SHOWN ON THE FORM 990, PART VIII, LINE 2A

SCHEDULE O (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.
▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization	Employer identification number
INTERNATIONAL CITY MANAGEMENT ASSOCIATION RETIREMENT CORPORATION	23-7268394

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 2	DURING 2013, JOAN MCCALLEN AND ROBERT O'NEILL ALSO SERVED AS DIRECTORS ON THE BOARD OF THE CENTER FOR PUBLIC ADMINISTRATION AND SERVICE, INC , AN ORGANIZATION THAT OWNS AND MANAGES THE OFFICE BUILDING LOCATION OF THE CORPORATION'S HEADQUARTERS IN WASHINGTON, D C JOAN MCCALLEN, ELIZABETH GLISTA, AND RICHARD WHITTY ALSO SERVED AS OFFICERS OF THIS ENTITY DURING 2013, DAVID MORA ALSO SERVED AS A DIRECTOR ON THE BOARD OF THE VANTAGEPOINT FUNDS, AN INVESTMENT COMPANY IN WHICH CERTAIN OF THE RETIREMENT PLANS ADMINISTERED BY THE CORPORATION INVEST THEIR ASSETS LIKEWISE, JOAN MCCALLEN, ELIZABETH GLISTA, GEORGE SUZICH, RICHARD WHITTY, KATHRYN MCGRATH, AND ANGELA MONTEZ SERVED AS OFFICERS OF THIS ENTITY

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 7A	CERTAIN ACTIONS OF THE CORPORATION'S BOARD OF DIRECTORS MAY BE REVIEWED OR APPROVED BY ANOTHER SECTION 501(C)(3) TAX-EXEMPT ORGANIZATION, INTERNATIONAL CITY/COUNTY MANAGEMENT ASSOCIATION DIRECTORS WHO HAVE BEEN SELECTED BY THE CORPORATION'S BOARD ARE ALSO SUBJECT TO APPOINTMENT BY THIS SECTION 501(C)(3) ORGANIZATION IN ADDITION, ANY DECISION BY THE CORPORATION'S BOARD TO REMOVE A DIRECTOR OR AMEND ITS CHARTER WOULD BE SUBJECT TO CONCURRENCE OR APPROVAL BY THIS SECTION 501(C)(3) TAX-EXEMPT ORGANIZATION HOWEVER, THIS ORGANIZATION DOES NOT HAVE THE POWER TO REMOVE CORPORATION'S DIRECTORS AND DESIGNATE NEW DIRECTORS

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 7B	CERTAIN GOVERNANCE DECISIONS OF THE CORPORATION'S BOARD OF DIRECTORS MAY BE REVIEWED OR APPROVED BY ANOTHER SECTION 501(C)(3) TAX-EXEMPT ORGANIZATION SEE THE RESPONSE TO THE FORM 990, PART VI, SECTION A, LINE 7A, ABOVE.

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11	THE CORPORATION'S ANNUAL FORM 990 UNDERGOES A NUMBER OF INTERNAL AND EXTERNAL REVIEWS BEFORE IT IS FILED WITH THE IRS IT IS REVIEWED BY OUTSIDE TAX COUNSEL AND AN INDEPENDENT TAX ACCOUNTING FIRM THE FORM IS ALSO EXAMINED BY SENIOR MANAGEMENT AND PROVIDED TO THE CORPORATION'S DIRECTORS BEFORE IT IS FILED

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 12C	THE CORPORATION'S BOARD OF DIRECTORS HAS ADOPTED A WRITTEN CONFLICT OF INTEREST POLICY THAT APPLIES TO ALL OF ITS DIRECTORS IN ADDITION, THE BOARD OF DIRECTORS HAS ADOPTED, AND THE SENIOR MANAGEMENT HAS IMPLEMENTED, A SEPARATE WRITTEN CONFLICT OF INTEREST POLICY THAT APPLIES TO OFFICERS AND ALL CLASSES OF EMPLOYEES THE CORPORATION'S CONFLICT OF INTEREST POLICIES DEFINE "CONFLICTS OF INTEREST" AND ESTABLISH REPORTING, REVIEW, AND DISCIPLINARY PROCEDURES THE CORPORATION MONITORS COMPLIANCE WITH ITS CONFLICT OF INTEREST POLICIES THROUGH DISCLOSURE, WHISTLEBLOWER, AND OTHER PERIODIC REPORTING PROCESSES DESIGNED TO IDENTIFY INVESTMENT OR BUSINESS TRANSACTIONS AND AFFILIATIONS THAT MAY BE SIGNIFICANT AND GIVE RISE TO CONFLICTS OF INTEREST ALL DIRECTORS, OFFICERS, AND EMPLOYEES MUST ACKNOWLEDGE RECEIPT AND UNDERSTANDING OF THE RESPECTIVE CONFLICT OF INTEREST POLICIES EACH YEAR IN ADDITION, DIRECTORS, OFFICERS, AND SENIOR MANAGERS (INCLUDING KEY EMPLOYEES) ARE REQUIRED TO REPORT ANY EMPLOYMENT, INVESTMENT, BUSINESS, OR FAMILY RELATIONSHIPS THAT MAY INVOLVE THE CORPORATION, ITS DIRECTORS, OFFICERS, AND EMPLOYEES, OR CERTAIN THIRD PARTIES THAT MAY HAVE MATERIAL BUSINESS OR FINANCIAL RELATIONSHIPS WITH THE CORPORATION, TO INCLUDE SIGNIFICANT VENDORS AND SERVICE PROVIDERS THE CORPORATION AND ITS BOARD OF DIRECTORS HAVE ESTABLISHED PROCEDURES FOR REVIEWING AND ENFORCING MATTERS INVOLVING POTENTIAL OR ACTUAL CONFLICTS OF INTEREST IN ORDER TO PRECLUDE DIRECTORS, OFFICERS, OR EMPLOYEES (IN DECISION-MAKING CAPACITIES) FROM PARTICIPATING IN DELIBERATIONS OR DECISIONS IN WHICH CONFLICTS MAY BE FOUND TO EXIST THE CORPORATION'S CONFLICT OF INTEREST POLICIES ARE ADMINISTERED BY THE COMPLIANCE AND LEGAL DEPARTMENTS, WITH DETERMINATIONS MADE AND EFFECTED BY THE CHIEF COMPLIANCE OFFICER, AND, WHEN APPROPRIATE, THE CHIEF EXECUTIVE OFFICER OR THE AUDIT AND OVERSIGHT COMMITTEE OF THE BOARD OF DIRECTORS WHEN APPROPRIATE, THESE MATTERS ARE ALSO SUBJECT TO FINAL REVIEW AND DECISION BY THE BOARD OF DIRECTORS, WITH ANY POTENTIALLY CONFLICTED PARTIES BEING RECUSED

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 15	THE 2013 COMPENSATION OF THE CORPORATION'S CEO AND OTHER SENIOR EXECUTIVES WAS REVIEWED AND APPROVED, IN ADVANCE, BY VOTE OF THE INDEPENDENT MEMBERS OF THE CORPORATION'S BOARD OF DIRECTORS IN EVALUATING SUCH COMPENSATION, THE BOARD HAD THE BENEFIT OF RECOMMENDATIONS FROM ITS ADMINISTRATION AND COMPENSATION COMMITTEE, ALSO COMPRISED OF INDEPENDENT DIRECTORS NO MEMBER OF THE BOARD OR THE COMMITTEE VOTING ON SUCH COMPENSATION HAD OR HAS A CONFLICT OF INTEREST IN RESPECT THERETO AS PART OF THE REVIEW AND APPROVAL PROCESS, THE BOARD AND COMMITTEE OBTAINED FROM AN INDEPENDENT COMPENSATION CONSULTANT, AND RELIED ON, DATA ON MARKET COMPARABILITY COMPENSATION FOR COMPARABLE POSITIONS IN COMPARABLE ORGANIZATIONS, INCLUDING DATA OBTAINED FROM FORMS 990 OF OTHER TAX-EXEMPT ORGANIZATIONS, PUBLICLY-AVAILABLE FINANCIAL AND MARKET DATA ON RELEVANT PRIVATE SECTOR ENTITIES, AND COMPENSATION STUDIES COMPILED BY THIRD-PARTY COMPENSATION EXPERTS BOARD AND COMMITTEE DELIBERATIONS AND DECISIONS ON SUCH COMPENSATION MATTERS WERE FULLY AND CONTEMPORANEOUSLY DOCUMENTED DURING 2013, THIS REVIEW AND APPROVAL PROCESS WAS UNDERTAKEN FOR EACH OF THE FOLLOWING PERSONS AND POSITIONS JOAN MCCALLEN (PRESIDENT, CHIEF EXECUTIVE OFFICER), ELIZABETH GLISTA (TREASURER, CHIEF FINANCIAL OFFICER), KATHRYN MCGRATH (SECRETARY, GENERAL COUNSEL), GREGORY DYSON (SENIOR VICE PRESIDENT), CHRISTOPHER MATZKE (SENIOR VICE PRESIDENT), WAYNE WICKER (SENIOR VICE PRESIDENT), DAVID BRAVERMAN (MANAGING VICE PRESIDENT), KAREN CHONG-WULFF (MANAGING VICE PRESIDENT), JULIE DELLINGER (MANAGING VICE PRESIDENT), JAMES ROHRBACHER (SENIOR VICE PRESIDENT), AND, KEITH SENDALL (SENIOR VICE PRESIDENT) THE CORPORATION ALSO CONDUCTS BIANNUAL INTERNAL STUDIES OF COMPENSATION AMOUNTS PROVIDED TO THE MEMBERS OF ITS BOARD OF DIRECTORS THIS REVIEW PROCESS WAS UNDERTAKEN IN 2012 USING COMPARABILITY DATA GATHERED FROM RECENT FORMS 990 OF OTHER TAX-EXEMPT ORGANIZATIONS AND FROM PUBLICLY-DISCLOSED FINANCIAL AND MARKET INFORMATION ON RELEVANT PRIVATE SECTOR ENTITIES (ALTHOUGH THEY ARE NOT PAID DIRECTOR FEES FOR THEIR SERVICES, MEMBERS OF THE BOARD OF DIRECTORS MAY RECOGNIZE TAXABLE INCOME WITH RESPECT TO PAYMENTS INTENDED TO DEFRAY OCCASIONAL TRAVEL COSTS OF COMPANION OR FAMILY MEMBERS ACCOMPANYING THEM TO BOARD MEETINGS, AND, WHEN APPROPRIATE, MAY INCLUDE OTHER SMALL TAXABLE AMOUNTS)

Return Reference	Explanation
FORM 990, PART VI, SECTION C, LINE 19	SENIOR MANAGEMENT OF THE CORPORATION HAS APPROVED AND IMPLEMENTED A PUBLIC DISCLOSURE POLICY WHICH SETS OUT PROCEDURES FOR MAKING ITS GOVERNING DOCUMENTS, CONFLICTS OF INTEREST POLICIES, FINANCIAL DATA AND TAX DOCUMENTS AVAILABLE FOR INSPECTION UPON REQUEST BY THE GENERAL PUBLIC

Return Reference	Explanation
FORM 990, PART XI, LINE 9	CHANGE IN UNRECOGNIZED NONQUALIFIED RETIREMENT PLAN COSTS 1,721,439 CHANGE IN AN INVESTMENT ACCOUNTED FOR USING THE EQUITY METHOD 58,947

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SCHEDULE R (Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
▶ Attach to Form 990. ▶ See separate instructions.
▶ Information about Schedule R (Form 990) and its instructions is at *www.irs.gov/form990*.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
INTERNATIONAL CITY MANAGEMENT
ASSOCIATION RETIREMENT CORPORATION

Employer identification number
23-7268394

Part I **Identification of Disregarded Entities** Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1) ICMA-RC SERVICES LLC 777 NORTH CAPITOL STREET NE STE 600 WASHINGTON, DC 20002 52-2138303	SEC-REGST'D BROKER-DEALER DISTRIBUTES MUTUAL FUND & RETRMT TRUST INTERESTS	DE	13,867,055	4,419,544	INTERNATIONAL CITY MANAGEMENT ASSOCIATION RETIREMENT CORPORATION
(2) VANTAGEPOINT TRANSFER AGENTS LLC 777 NORTH CAPITOL STREET NE STE 600 WASHINGTON, DC 20002 52-2138305	SEC-REGST'D TRANSFER AGENT SERVICES RETIREMENT TRUST & MUTUAL FUND ASSETS	DE	143,272,389	0	INTERNATIONAL CITY MANAGEMENT ASSOCIATION RETIREMENT CORPORATION
(3) VANTAGEPOINT INVESTMENT ADVISERS LLC 777 NORTH CAPITOL STREET NE STE 600 WASHINGTON, DC 20002 52-2138307	SEC-REGST'D ADVISER MANAGES MUTUAL FUND ASSETS HELD BY RETIREMENT TRUST	DE	22,455,096	0	INTERNATIONAL CITY MANAGEMENT ASSOCIATION RETIREMENT CORPORATION
(4) VANTAGETRUST COMPANY LLC 777 NORTH CAPITOL STREET NE STE 600 WASHINGTON, DC 20002	STATE-REGULATED TRUST COMPANY MANAGES RETRMT PLAN ASSETS	NH	116,984,847	2,484,772	INTERNATIONAL CITY MANAGEMENT ASSOCIATION RETIREMENT CORPORATION

Part II **Identification of Related Tax-Exempt Organizations** Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity? Yes	No
(1) INTERNATIONAL CITYCOUNTY MANAGEMENT ASSOCIATION 777 NORTH CAPITOL STREET NE STE 500 WASHINGTON, DC 20002 36-2167755	DEVELOPING AND ADVANCING PROFESSIONAL LOCAL GOVERNMENT MANAGEMENT	IL	501(C)(3)	LINE 9	N/A		No

Part III **Identification of Related Organizations Taxable as a Partnership** Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income(related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproprtionate allocations? Yes	(h) No	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) No	(k) Percentage ownership

Part IV **Identification of Related Organizations Taxable as a Corporation or Trust** Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512 (b)(13) controlled entity? Yes	(i) No
(1) CENTER FOR PUBLIC ADMINISTRATION AND SERVICE INC 777 NORTH CAPITOL ST NE WASHINGTON, DC 20002 52-1655825	REIT HOLDING THE HEADQUARTERS OFFICE BUILDING	MD	N/A	C	2,867,440	6,550,341	33 330 %		No

Part V **Transactions With Related Organizations** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

		Yes	No
Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule			
1 During the tax year, did the orgranization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?			
a Receipt of **(i)** interest **(ii)** annuities **(iii)** royalties or **(iv)** rent from a controlled entity	1a		No
b Gift, grant, or capital contribution to related organization(s)	1b		No
c Gift, grant, or capital contribution from related organization(s)	1c		No
d Loans or loan guarantees to or for related organization(s)	1d		No
e Loans or loan guarantees by related organization(s)	1e		No
f Dividends from related organization(s)	1f	Yes	
g Sale of assets to related organization(s)	1g		No
h Purchase of assets from related organization(s)	1h		No
i Exchange of assets with related organization(s)	1i		No
j Lease of facilities, equipment, or other assets to related organization(s)	1j		No
k Lease of facilities, equipment, or other assets from related organization(s)	1k	Yes	
l Performance of services or membership or fundraising solicitations for related organization(s)	1l	Yes	
m Performance of services or membership or fundraising solicitations by related organization(s)	1m		No
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n		No
o Sharing of paid employees with related organization(s)	1o		No
p Reimbursement paid to related organization(s) for expenses	1p	Yes	
q Reimbursement paid by related organization(s) for expenses	1q		No
r Other transfer of cash or property to related organization(s)	1r	Yes	
s Other transfer of cash or property from related organization(s)	1s		No

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds

(a) Name of related organization	**(b)** Transaction type (a-s)	**(c)** Amount involved	**(d)** Method of determining amount involved

Part VI **Unrelated Organizations Taxable as a Partnership** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization See instructions regarding exclusion for certain investment partnerships

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproprtionate allocations?		(i) Code V?UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	

Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R (see instructions)

Return Reference	Explanation