

1 AN ACT in relation to public employee benefits.

2 Be it enacted by the People of the State of Illinois,
3 represented in the General Assembly:

4 Section 5. The Illinois Pension Code is amended by
5 changing Section 7-145.1 as follows:

6 (40 ILCS 5/7-145.1)

7 Sec. 7-145.1. Alternative annuity for county officers.

8 (a) The benefits provided in this Section and Section
9 7-145.2 are available only if the county board has filed with
10 the Board of the Fund a resolution or ordinance expressly
11 consenting to the availability of these benefits for its
12 elected county officers. The county board's consent is
13 irrevocable with respect to persons participating in the
14 program, but may be revoked at any time with respect to
15 persons who have not paid an additional optional contribution
16 under this Section before the date of revocation.

17 An elected county officer may elect to establish
18 alternative credits for an alternative annuity by electing in
19 writing to make additional optional contributions in
20 accordance with this Section and procedures established by
21 the board. These alternative credits are available only for
22 periods of service as an elected county officer. The elected
23 county officer may discontinue making the additional optional
24 contributions by notifying the Fund in writing in accordance
25 with this Section and procedures established by the board.

26 Additional optional contributions for the alternative
27 annuity shall be as follows:

28 (1) For service as an elected county officer after
29 the option is elected, an additional contribution of 3%
30 of salary shall be contributed to the Fund on the same
31 basis and under the same conditions as contributions

1 required under Section 7-173.

2 (2) For service as an elected county officer before
3 the option is elected, an additional contribution of 3%
4 of the salary for the applicable period of service, plus
5 interest at the effective rate from the date of service
6 to the date of payment, plus any additional amount
7 required by the county board under paragraph (3). All
8 payments for past service must be paid in full before
9 credit is given.

10 (3) With respect to service as an elected county
11 officer before the option is elected, if payment is made
12 after the county board has filed with the Board of the
13 Fund a resolution or ordinance requiring an additional
14 contribution under this paragraph, then the contribution
15 required under paragraph (2) shall include an amount to
16 be determined by the Fund, equal to the actuarial present
17 value of the additional employer cost that would
18 otherwise result from the alternative credits being
19 established for that service. A county board's
20 resolution or ordinance requiring additional
21 contributions under this paragraph (3) is irrevocable.

22 No additional optional contributions may be made for any
23 period of service for which credit has been previously
24 forfeited by acceptance of a refund, unless the refund is
25 repaid in full with interest at the effective rate from the
26 date of refund to the date of repayment.

27 (b) In lieu of the retirement annuity otherwise payable
28 under this Article, an elected county officer who (1) has
29 elected to participate in the Fund and make additional
30 optional contributions in accordance with this Section, (2)
31 has held and made additional optional contributions with
32 respect to the same elected county office for at least 8
33 years, and (3) has attained age 55 with at least 8 years of
34 service credit (or has attained age 50 with at least 20 years

1 of service as a sheriff's law enforcement employee) may elect
2 to have his retirement annuity computed as follows: 3% of
3 the participant's salary for each of the first 8 years of
4 service credit, plus 4% of that salary for each of the next 4
5 years of service credit, plus 5% of that salary for each year
6 of service credit in excess of 12 years, subject to a maximum
7 of 80% of that salary.

8 This formula applies only to service in an elected county
9 office that the officer held for at least 8 years, and only
10 to service for which additional optional contributions have
11 been paid under this Section. If an elected county officer
12 qualifies to have this formula applied to service in more
13 than one elected county office, the qualifying service shall
14 be accumulated for purposes of determining the applicable
15 accrual percentages, but the salary used for each office
16 shall be the separate salary calculated for that office, as
17 defined in subsection (g).

18 To the extent that the elected county officer has service
19 credit that does not qualify for this formula, his retirement
20 annuity will first be determined in accordance with this
21 formula with respect to the service to which this formula
22 applies, and then in accordance with the remaining Sections
23 of this Article with respect to the service to which this
24 formula does not apply.

25 (c) In lieu of the disability benefits otherwise payable
26 under this Article, an elected county officer who (1) has
27 elected to participate in the Fund, and (2) has become
28 permanently disabled and as a consequence is unable to
29 perform the duties of his office, and (3) was making optional
30 contributions in accordance with this Section at the time the
31 disability was incurred, may elect to receive a disability
32 annuity calculated in accordance with the formula in
33 subsection (b). For the purposes of this subsection, an
34 elected county officer shall be considered permanently

1 disabled only if: (i) disability occurs while in service as
2 an elected county officer and is of such a nature as to
3 prevent him from reasonably performing the duties of his
4 office at the time; and (ii) the board has received a written
5 certification by at least 2 licensed physicians appointed by
6 it stating that the officer is disabled and that the
7 disability is likely to be permanent.

8 (d) Refunds of additional optional contributions shall
9 be made on the same basis and under the same conditions as
10 provided under Section 7-166, 7-167 and 7-168. Interest
11 shall be credited at the effective rate on the same basis and
12 under the same conditions as for other contributions.

13 If an elected county officer fails to hold that same
14 elected county office for at least 8 years, he or she shall
15 be entitled after leaving office to receive a refund of the
16 additional optional contributions made with respect to that
17 office, plus interest at the effective rate.

18 (e) The plan of optional alternative benefits and
19 contributions shall be available to persons who are elected
20 county officers and active contributors to the Fund on or
21 after November 15, 1994. A person who was an elected county
22 officer and an active contributor to the Fund on November 15,
23 1994 but is no longer an active contributor may apply to make
24 additional optional contributions under this Section at any
25 time within 90 days after the effective date of this
26 amendatory Act of 1997; if the person is an annuitant, the
27 resulting increase in annuity shall begin to accrue on the
28 first day of the month following the month in which the
29 required payment is received by the Fund.

30 (f) For the purposes of this Section and Section
31 7-145.2, the terms "elected county officer" and "elected
32 county office" include, but are not limited to: (1) the
33 county clerk, recorder, treasurer, coroner, assessor ~~(if~~
34 ~~elected~~), auditor, sheriff, and State's Attorney; members of

1 the county board; and the clerk of the circuit court; and (2)
2 a person who has been appointed to fill a vacancy in an
3 office that is normally filled by election on a countywide
4 basis, for the duration of his or her service in that office.
5 The terms "elected county officer" and "elected county
6 office" do not include any officer or office of a county that
7 has not consented to the availability of benefits under this
8 Section and Section 7-145.2.

9 (g) For the purposes of this Section and Section
10 7-145.2, the term "salary" means the final rate of earnings
11 for the elected county office held, calculated in a manner
12 consistent with Section 7-116, but for that office only. If
13 an elected county officer qualifies to have the formula in
14 subsection (b) applied to service in more than one elected
15 county office, a separate salary shall be calculated and
16 applied with respect to each such office.

17 (h) The changes to this Section made by this amendatory
18 Act of the 91st General Assembly apply to persons who first
19 make an additional optional contribution under this Section
20 on or after the effective date of this amendatory Act.

21 (Source: P.A. 90-32, eff. 6-27-97; 91-685, eff. 1-26-00;
22 91-887, eff. 7-6-00.)

23 Section 99. Effective date. This Act takes effect upon
24 becoming law.