**Section 2920.80 Miscellaneous Forms of Retirement Pay**

a) On the basis of the definitions and principles concerning retirement pay set out in Sections 2920.65 and 2920.70, an individual's receipt of payments from the following sources shall be considered 100% disqualifying income:

1) All profit sharing plans funded entirely by the individual or organization for whom the individual performed services that constitute retirement pay under Section 2920.65;

2) All federal military service pensions if the United States military service paid wages to the individual during his or her base period;

3) All pensions under the Railroad Retirement Act of 1974 (45 USC 231-231t) if an organization covered under that Act paid wages to the individual during his or her base period.

b) On the basis of the definitions and principles relating to retirement pay set out in Sections 2920.65 and 2920.70, an individual's receipt of payments from the following sources shall be considered 50% disqualifying income:

1) Federal civilian employment pensions if the individual was paid for federal civilian services during his base period;

2) All State or local government retirement or disability pensions if the individual performed services during his or her base period for the State or the local governmental entity that funded the pension, or if the State or the local governmental entity is chargeable under Section 1502.1 of the Act, including an entity that has elected to make payments, in lieu of paying contributions, for any benefit payments made to the individual.

c) On the basis of the definitions and principles concerning retirement pay set out in Sections 2920.65 and 2920.70, an individual's receipt of payments from the following sources shall not be considered disqualifying income:

1) An independent pension or retirement plan that was fully paid for by the individual;

2) Social Security benefits payable to a surviving spouse or dependent, not attributable to the previous work of the surviving spouse or dependent;

3) Veterans Administration compensation payments that are not federal military service pensions;

4) Any federal (military service or civilian employment) disability payments if they are not part of a retirement plan;

5) Payments from IRA and Keough Accounts;

6) A pension or retirement plan funded by an individual or organization, including one that has elected to make payments in lieu of contributions, that is neither chargeable, pursuant to Section 1502.1 of the Act, for any benefits paid to the individual nor for which the individual performed services during his or her base period.

7) Social Security retirement pensions and disability payments based on the individual's employment, including those based on self-employment.

(Source: Amended at 45 Ill. Reg. 10834, effective August 23, 2021)