



## 95TH GENERAL ASSEMBLY

### State of Illinois

#### 2007 and 2008

##### HB1702

Introduced 2/22/2007, by Rep. Robert S. Molaro

#### SYNOPSIS AS INTRODUCED:

See Index

Amends the Cook County Article of the Illinois Pension Code. Deletes provisions concerning the expense reserve, county contribution reserve, employee's contribution reserve, annuity payment reserve, prior service annuity reserve, child's annuity reserve, duty disability reserve, ordinary disability reserve, gift reserve, investment and interest reserve, supplementary payment reserve, and optional contribution reserve. Makes corresponding changes. Provides that an adequate system of accounts and records shall be established to report the financial condition of the County Employees' and Officers' Annuity and Benefit Fund and that such additional data as is necessary for required calculations, actuarial valuations, and operation of the fund shall be maintained. Effective immediately.

LRB095 07885 AMC 28046 b

FISCAL NOTE ACT  
MAY APPLY

PENSION IMPACT  
NOTE ACT MAY  
APPLY

1 AN ACT concerning 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 changing  
5 Sections 9-121.6, 9-133, 9-133.1, 9-166, 9-169, 9-179.3,  
6 9-182, 9-199, and 9-204 as follows:

7 (40 ILCS 5/9-121.6) (from Ch. 108 1/2, par. 9-121.6)

8 Sec. 9-121.6. Alternative annuity for county officers. (a)  
9 Any county officer elected by vote of the people may elect to  
10 establish alternative credits for an alternative annuity by  
11 electing in writing to make additional optional contributions  
12 in accordance with this Section and procedures established by  
13 the board. Such elected county officer may discontinue making  
14 the additional optional contributions by notifying the Fund in  
15 writing in accordance with this Section and procedures  
16 established by the board.

17 Additional optional contributions for the alternative  
18 annuity shall be as follows:

19 (1) For service after the option is elected, an additional  
20 contribution of 3% of salary shall be contributed to the Fund  
21 on the same basis and under the same conditions as  
22 contributions required under Sections 9-170 and 9-176.

23 (2) For service before the option is elected, an additional

1 contribution of 3% of the salary for the applicable period of  
2 service, plus interest at the effective rate from the date of  
3 service to the date of payment. All payments for past service  
4 must be paid in full before credit is given. No additional  
5 optional contributions may be made for any period of service  
6 for which credit has been previously forfeited by acceptance of  
7 a refund, unless the refund is repaid in full with interest at  
8 the effective rate from the date of refund to the date of  
9 repayment.

10 (b) In lieu of the retirement annuity otherwise payable  
11 under this Article, any county officer elected by vote of the  
12 people who (1) has elected to participate in the Fund and make  
13 additional optional contributions in accordance with this  
14 Section, and (2) has attained age 60 with at least 10 years of  
15 service credit, or has attained age 65 with at least 8 years of  
16 service credit, may elect to have his retirement annuity  
17 computed as follows: 3% of the participant's salary at the time  
18 of termination of service for each of the first 8 years of  
19 service credit, plus 4% of such salary for each of the next 4  
20 years of service credit, plus 5% of such salary for each year  
21 of service credit in excess of 12 years, subject to a maximum  
22 of 80% of such salary. To the extent such elected county  
23 officer has made additional optional contributions with  
24 respect to only a portion of his years of service credit, his  
25 retirement annuity will first be determined in accordance with  
26 this Section to the extent such additional optional

1 contributions were made, and then in accordance with the  
2 remaining Sections of this Article to the extent of years of  
3 service credit with respect to which additional optional  
4 contributions were not made.

5 (c) In lieu of the disability benefits otherwise payable  
6 under this Article, any county officer elected by vote of the  
7 people who (1) has elected to participate in the Fund, and (2)  
8 has become permanently disabled and as a consequence is unable  
9 to perform the duties of his office, and (3) was making  
10 optional contributions in accordance with this Section at the  
11 time the disability was incurred, may elect to receive a  
12 disability annuity calculated in accordance with the formula in  
13 subsection (b). For the purposes of this subsection, such  
14 elected county officer shall be considered permanently  
15 disabled only if: (i) disability occurs while in service as an  
16 elected county officer and is of such a nature as to prevent  
17 him from reasonably performing the duties of his office at the  
18 time; and (ii) the board has received a written certification  
19 by at least 2 licensed physicians appointed by it stating that  
20 such officer is disabled and that the disability is likely to  
21 be permanent.

22 (d) Refunds of additional optional contributions shall be  
23 made on the same basis and under the same conditions as  
24 provided under Section 9-164, 9-166 and 9-167. Interest shall  
25 be credited at the effective rate on the same basis and under  
26 the same conditions as for other contributions. ~~Optional~~

1 ~~contributions shall be accounted for in a separate Elected~~  
2 ~~County Officer Optional Contribution Reserve.~~ Optional  
3 contributions under this Section shall be included in the  
4 amount of employee contributions used to compute the tax levy  
5 under Section 9-169.

6 (e) The effective date of this plan of optional alternative  
7 benefits and contributions shall be January 1, 1988, or the  
8 date upon which approval is received from the U.S. Internal  
9 Revenue Service, whichever is later. The plan of optional  
10 alternative benefits and contributions shall not be available  
11 to any former county officer or employee receiving an annuity  
12 from the Fund on the effective date of the plan, unless he  
13 re-enters service as an elected county officer and renders at  
14 least 3 years of additional service after the date of re-entry.  
15 (Source: P.A. 85-964.)

16 (40 ILCS 5/9-133) (from Ch. 108 1/2, par. 9-133)

17 Sec. 9-133. Automatic increase in annuity.

18 (a) An employee who retired or retires from service after  
19 December 31, 1959, having attained age 60 or more or, beginning  
20 January 1, 1991, having attained 30 or more years of creditable  
21 service, shall, in the month of January of the year following  
22 the year in which the first anniversary of retirement occurs,  
23 have his then fixed and payable monthly annuity increased by 1  
24 1/2%, and such first fixed annuity as granted at retirement  
25 increased by a further 1 1/2% in January of each year

1 thereafter. Beginning with January of the year 1972, such  
2 increases shall be at the rate of 2% in lieu of the aforesaid  
3 specified 1 1/2%. Beginning with January of the year 1982, such  
4 increases shall be at the rate of 3% in lieu of the aforesaid  
5 specified 2%. Beginning January 1, 1998, these increases shall  
6 be at the rate of 3% of the current amount of the annuity,  
7 including any previous increases received under this Article,  
8 without regard to whether the annuitant is in service on or  
9 after the effective date of this amendatory Act of 1997.

10 An employee who retires on annuity before age 60 and,  
11 beginning January 1, 1991, with less than 30 years of  
12 creditable service shall receive such increases beginning with  
13 January of the year immediately following the year in which he  
14 attains the age of 60 years. An employee who retires on annuity  
15 before age 60 and before January 1, 1991, with at least 30  
16 years of creditable service, shall be entitled to receive the  
17 first increase under this subsection no later than January 1,  
18 1993.

19 For an employee who, in accordance with the provisions of  
20 Section 9-108.1 of this Act, shall have become a member of the  
21 State System established under Article 14 on February 1, 1974,  
22 the first such automatic increase shall begin in January of  
23 1975.

24 (b) Subsection (a) is not applicable to an employee  
25 retiring and receiving a term annuity, as defined in this Act,  
26 nor to any otherwise qualified employee who retires before he

1 makes employee contributions (at the 1/2 of 1% rate as provided  
2 in this Section) for this additional annuity for not less than  
3 the equivalent of one full year. Such employee, however, shall  
4 make arrangement to pay to the fund a balance of such  
5 contributions, based on his final salary, as will bring such  
6 1/2 of 1% contributions, computed without interest, to the  
7 equivalent of one year's contributions.

8 Beginning with the month of January, 1960, each employee  
9 shall contribute by means of salary deductions 1/2 of 1% of  
10 each salary payment, concurrently with and in addition to the  
11 employee contributions otherwise provided for annuity  
12 purposes.

13 Each such additional contribution shall be ~~credited to an~~  
14 ~~account in the prior service annuity reserve, to be used,~~  
15 together with county contributions, to defray the cost of the  
16 specified annuity increments. ~~Any balance in such account as of~~  
17 ~~the beginning of each calendar year shall be credited with~~  
18 ~~interest at the rate of 3% per annum.~~

19 Such additional employee contributions are not refundable,  
20 except to an employee who withdraws and applies for refund  
21 under this Article, or applies for annuity, and also in cases  
22 where a term annuity becomes payable. In such cases his  
23 contributions shall be refunded, without interest, ~~and charged~~  
24 ~~to the prior service annuity reserve.~~

25 (Source: P.A. 90-32, eff. 6-27-97.)

1 (40 ILCS 5/9-133.1) (from Ch. 108 1/2, par. 9-133.1)

2 Sec. 9-133.1. Automatic increases in annuity for certain  
3 heretofore retired participants. A retired employee retired at  
4 age 55 or over and who (a) is receiving annuity based on a  
5 service credit of 20 or more years, and (b) does not qualify  
6 for the automatic increases in annuity provided for in Sec.  
7 9-133 of this Article, and (c) elects to make a contribution to  
8 the Fund at a time and manner prescribed by the Retirement  
9 Board, of a sum equal to 1% of the final average monthly salary  
10 forming the basis of the calculation of their annuity  
11 multiplied by years of credited service, or 1% of their final  
12 monthly salary multiplied by years of credited service in any  
13 case where the final average salary is not used in the  
14 calculation, shall have his original fixed and payable monthly  
15 amount of annuity increased in January of the year following  
16 the year in which he attains the age of 65 years, if such age of  
17 65 years is attained in the year 1969 or later, by an amount  
18 equal to 1 1/2%, and by an equal additional 1 1/2% in January  
19 of each year thereafter. Beginning with January of the year  
20 1972, such increases shall be at the rate of 2% in lieu of the  
21 aforesaid specified 1 1/2%. Beginning with January of the year  
22 1982, such increases shall be at the rate of 3% in lieu of the  
23 aforesaid specified 2%. Beginning January 1, 1998, these  
24 increases shall be at the rate of 3% of the current amount of  
25 the annuity, including any previous increases received under  
26 this Article, without regard to whether the annuitant is in



1 service on or after the effective date of this amendatory Act  
2 of 1997.

3 In those cases in which the retired employee receiving  
4 annuity has attained the age of 66 or more years in the year  
5 1969, he shall have such annuity increased in January of the  
6 year 1970 by an amount equal to 1 1/2% multiplied by the number  
7 equal to the number of months of January elapsing from and  
8 including January of the year immediately following the year he  
9 attained the age of 65 years if retired at or prior to age 65,  
10 or from and including January of the year immediately following  
11 the year of retirement if retired at an age greater than 65  
12 years, to and including January of the year 1970, and by an  
13 equal additional 1 1/2% in January of each year thereafter.  
14 Beginning with January of the year 1972, such increases shall  
15 be at the rate of 2% in lieu of the aforesaid specified 1 1/2%.  
16 Beginning with January of the year 1982, such increases shall  
17 be at the rate of 3% in lieu of the aforesaid specified 2%.  
18 Beginning January 1, 1998, these increases shall be at the rate  
19 of 3% of the current amount of the annuity, including any  
20 previous increases received under this Article, without regard  
21 to whether the annuitant is in service on or after the  
22 effective date of this amendatory Act of 1997.

23 To defray the annual cost of such increases, the annual  
24 interest income of the Fund, accruing from investments held by  
25 the Fund, exclusive of gains or losses on sales or exchanges of  
26 assets during the year, over and above 4% a year, shall be used

1 to the extent necessary and available to finance the cost of  
2 such increases for the following year, ~~and such amount shall be~~  
3 ~~transferred as of the end of each year, beginning with the year~~  
4 ~~1969, to a Fund account designated as the Supplementary Payment~~  
5 ~~Reserve from the Investment and Interest Reserve set forth in~~  
6 ~~Sec. 9-214. The sums contributed by annuitants as provided for~~  
7 ~~in this Section shall also be placed in the aforesaid~~  
8 ~~Supplementary Payment Reserve and shall be applied for and used~~  
9 ~~for the purposes of such Fund account, together with the~~  
10 ~~aforesaid interest.~~

11 ~~In the event the monies in the Supplementary Payment~~  
12 ~~Reserve in any year arising from: (1) the available interest~~  
13 ~~income as defined hereinbefore and accruing in the preceding~~  
14 ~~year above 4% a year and (2) the contributions by retired~~  
15 ~~persons, as set forth hereinbefore, are insufficient to make~~  
16 ~~the total payments to all persons estimated to be entitled to~~  
17 ~~the annuity increases specified hereinbefore, then (3) any~~  
18 ~~interest earnings over 4% a year beginning with the year 1969~~  
19 ~~which were not previously used to finance such increases and~~  
20 ~~which were transferred to the Prior Service Annuity Reserve may~~  
21 ~~be used to the extent necessary and available to provide~~  
22 ~~sufficient funds to finance such increases for the current~~  
23 ~~year, and such sums shall be transferred from the Prior Service~~  
24 ~~Annuity Reserve.~~

25 ~~In the event the total monies available in the~~  
26 ~~Supplementary Payment Reserve from the preceding indicated~~

1 ~~sources are insufficient to make the total payments to all~~  
2 ~~persons entitled to such increases for the year, a~~  
3 ~~proportionate amount computed as the ratio of the monies~~  
4 ~~available to the total of the total payments for that year~~  
5 ~~shall be paid to each person for that year.~~

6 ~~The Fund shall be obligated for the payment of the~~  
7 ~~increases in annuity as provided for in this Section only to~~  
8 ~~the extent that the assets for such purpose, as specified~~  
9 ~~herein, are available.~~

10 (Source: P.A. 90-32, eff. 6-27-97.)

11 (40 ILCS 5/9-166) (from Ch. 108 1/2, par. 9-166)

12 Sec. 9-166. Refunds - When paid to beneficiary, children or  
13 estate. Whenever the total amount accumulated to the account of  
14 a deceased employee from employee contributions for annuity  
15 purposes, and from employee contributions applied to any county  
16 pension fund superseded by this fund, have not been paid to  
17 him, and in the case of a married male employee to the employee  
18 and his widow together, in form of annuity or refund before the  
19 death of the last of such persons, a refund shall be payable as  
20 follows:

21 An amount equal to the excess of such amounts over the  
22 amounts paid on any annuity or annuities or refund, without  
23 interest upon either of such amounts, shall be refunded to a  
24 beneficiary theretofore designated by the employee in writing,  
25 signed by him before an officer authorized to administer oaths,

1 and filed with the board before the employee's death.

2 If there is no designated beneficiary or the beneficiary  
3 does not survive the employee, the amount shall be refunded to  
4 the employee's children, in equal parts with the children of a  
5 deceased child taking the share of their parent. If there is no  
6 designated beneficiary or children, the refund shall be paid to  
7 the administrator or executor of the employee's estate.

8 If an administrator or executor of the estate has not been  
9 appointed within 90 days from the date the refund became  
10 payable the refund may be applied in the discretion of the  
11 board toward the payment of the employee's burial expenses. Any  
12 remaining balance shall be paid to the heirs of the employee  
13 according to the law of descent and distribution of this state  
14 but assuming for the purpose of such payment of refund and  
15 determination of heirs that the deceased male employee left no  
16 widow surviving in those cases where a widow eligible for  
17 widow's annuity as his widow survived him and subsequently  
18 died; provided,

19 (a) that if any child or children of the employee are  
20 less than age 18, such part or all of any such amount  
21 necessary to pay annuities to them shall not be refunded as  
22 hereinbefore stated ~~but shall be transferred to the child's~~  
23 ~~annuity reserve and used therein for the payment of such~~  
24 ~~annuities~~; and provided further,

25 (b) that if a reversionary annuity becomes payable as  
26 provided in Section 9-135 such refund shall not be paid

1           until the death of the reversionary annuitant, and the  
2           refund otherwise payable under this section shall then  
3           first further be reduced by the total amount of the  
4           reversionary annuity paid.

5           (Source: P.A. 81-1536.)

6           (40 ILCS 5/9-169) (from Ch. 108 1/2, par. 9-169)

7           Sec. 9-169. Financing - Tax levy. (a) The county board  
8           shall levy a tax annually upon all taxable property in the  
9           county at the rate that will produce a sum which, when added to  
10          the amounts deducted from the salaries of the employees or  
11          otherwise contributed by them is sufficient for the  
12          requirements of this Article.

13          For the years before 1962 the tax rate shall be as provided  
14          in "The 1925 Act". For the years 1962 and 1963 the tax rate  
15          shall be not more than .0200 per cent; for the years 1964 and  
16          1965 the tax rate shall be not more than .0202 per cent; for  
17          the years 1966 and 1967 the tax rate shall be not more than  
18          .0207 per cent; for the year 1968 the tax rate shall be not  
19          more than .0220 per cent; for the year 1969 the tax rate shall  
20          be not more than .0233 per cent; for the year 1970 the tax rate  
21          shall be not more than .0255 per cent; for the year 1971 the  
22          tax rate shall be not more than .0268 per cent of the value, as  
23          equalized or assessed by the Department of Revenue upon all  
24          taxable property in the county. Beginning with the year 1972  
25          and for each year thereafter the county shall levy a tax

1 annually at a rate on the dollar of the value, as equalized or  
2 assessed by the Department of Revenue of all taxable property  
3 within the county that will produce, when extended, not to  
4 exceed an amount equal to the total amount of contributions  
5 made by the employees to the fund in the calendar year 2 years  
6 prior to the year for which the annual applicable tax is levied  
7 multiplied by .8 for the years 1972 through 1976; by .8 for the  
8 year 1977; by .87 for the year 1978; by .94 for the year 1979;  
9 by 1.02 for the year 1980 and by 1.10 for the year 1981 and by  
10 1.18 for the year 1982 and by 1.36 for the year 1983 and by 1.54  
11 for the year 1984 and for each year thereafter.

12 This tax shall be levied and collected in like manner with  
13 the general taxes of the county, and shall be in addition to  
14 all other taxes which the county is authorized to levy upon the  
15 aggregate valuation of all taxable property within the county  
16 and shall be exclusive of and in addition to the amount of tax  
17 the county is authorized to levy for general purposes under any  
18 laws which may limit the amount of tax which the county may  
19 levy for general purposes. The county clerk, in reducing tax  
20 levies under any Act concerning the levy and extension of  
21 taxes, shall not consider this tax as a part of the general tax  
22 levy for county purposes, and shall not include it within any  
23 limitation of the per cent of the assessed valuation upon which  
24 taxes are required to be extended for the county. It is lawful  
25 to extend this tax in addition to the general county rate fixed  
26 by statute, without being authorized as additional by a vote of

1 the people of the county.

2 Revenues derived from this tax shall be paid to the  
3 treasurer of the county and held by him for the benefit of the  
4 fund.

5 If the payments on account of taxes are insufficient during  
6 any year to meet the requirements of this Article, the county  
7 may issue tax anticipation warrants against the current tax  
8 levy.

9 (b) By January 10, annually, the board shall notify the  
10 county board of the requirement of this Article that this tax  
11 shall be levied. The board ~~shall compute the amounts necessary~~  
12 ~~for the purposes of the fund for that current year to be~~  
13 ~~credited to the reserves established and maintained as provided~~  
14 ~~in this Act,~~ shall make an annual determination of the required  
15 county contributions, and shall certify the results thereof to  
16 the county board.

17 (c) The various sums to be contributed by the county board  
18 and allocated for the purposes of this Article and any interest  
19 to be contributed by the county shall be taken from the revenue  
20 derived from this tax and no money of the county derived from  
21 any source other than the levy and collection of this tax or  
22 the sale of tax anticipation warrants, except state or federal  
23 funds contributed for annuity and benefit purposes for  
24 employees of a county department of public aid under "The  
25 Illinois Public Aid Code", approved April 11, 1967, as now or  
26 hereafter amended, may be used to provide revenue for the fund.

1           If it is not possible or practicable for the county to make  
2 contributions for age and service annuity and widow's annuity  
3 concurrently with the employee contributions made for such  
4 purposes, such county shall make such contributions as soon as  
5 possible and practicable thereafter with interest thereon at  
6 the effective rate until the time it shall be made.

7           (d) With respect to employees whose wages are funded as  
8 participants under the Comprehensive Employment and Training  
9 Act of 1973, as amended (P.L. 93-203, 87 Stat. 839, P.L.  
10 93-567, 88 Stat. 1845), hereinafter referred to as CETA,  
11 subsequent to October 1, 1978, and in instances where the board  
12 has elected to establish a manpower program reserve, the board  
13 shall compute the amounts necessary to be credited to the  
14 manpower program reserves established and maintained as herein  
15 provided, and shall make a periodic determination of the amount  
16 of required contributions from the County to the reserve to be  
17 reimbursed by the federal government in accordance with rules  
18 and regulations established by the Secretary of the United  
19 States Department of Labor or his designee, and certify the  
20 results thereof to the County Board. Any such amounts shall  
21 become a credit to the County and will be used to reduce the  
22 amount which the County would otherwise contribute during  
23 succeeding years for all employees.

24           (e) In lieu of establishing a manpower program reserve with  
25 respect to employees whose wages are funded as participants  
26 under the Comprehensive Employment and Training Act of 1973, as



1 authorized by subsection (d), the board may elect to establish  
2 a special County contribution rate for all such employees. If  
3 this option is elected, the County shall contribute to the Fund  
4 from federal funds provided under the Comprehensive Employment  
5 and Training Act program at the special rate so established and  
6 such contributions shall become a credit to the County and be  
7 used to reduce the amount which the County would otherwise  
8 contribute during succeeding years for all employees.

9 (Source: P.A. 83-1362.)

10 (40 ILCS 5/9-179.3) (from Ch. 108 1/2, par. 9-179.3)

11 Sec. 9-179.3. Optional plan of additional benefits and  
12 contributions.

13 (a) While this plan is in effect, an employee may establish  
14 additional optional credit for additional optional benefits by  
15 electing in writing at any time to make additional optional  
16 contributions. The employee may discontinue making the  
17 additional optional contributions at any time by notifying the  
18 fund in writing.

19 (b) Additional optional contributions for the additional  
20 optional benefits shall be as follows:

21 (1) For service after the option is elected, an  
22 additional contribution of 3% of salary shall be  
23 contributed to the fund on the same basis and under the  
24 same conditions as contributions required under Sections  
25 9-170 and 9-176.

1           (2) For service before the option is elected, an  
2           additional contribution of 3% of the salary for the  
3           applicable period of service, plus interest at the  
4           effective rate from the date of service to the date of  
5           payment. All payments for past service must be paid in full  
6           before credit is given. No additional optional  
7           contributions may be made for any period of service for  
8           which credit has been previously forfeited by acceptance of  
9           a refund, unless the refund is repaid in full with interest  
10          at the effective rate from the date of refund to the date  
11          of repayment.

12          (c) Additional optional benefits shall accrue for all  
13          periods of eligible service for which additional contributions  
14          are paid in full. The additional benefit shall consist of an  
15          additional 1% for each year of service for which optional  
16          contributions have been paid, based on the highest average  
17          annual salary for any 4 consecutive years within the last 10  
18          years of service immediately preceding the date of withdrawal,  
19          to be added to the employee retirement annuity benefits as  
20          otherwise computed under this Article. The calculation of these  
21          additional benefits shall be subject to the same terms and  
22          conditions as are used in the calculation of retirement annuity  
23          under Section 9-134. The additional benefit shall be included  
24          in the calculation of the automatic annual increase in annuity,  
25          and in the calculation of widow's annuity, where applicable.  
26          However no additional benefits will be granted which produce a

1 total annuity greater than the applicable maximum established  
2 for that type of annuity in this Article, and additional  
3 benefits shall not apply to any benefit computed under Section  
4 9-128.1.

5 (d) Refunds of additional optional contributions shall be  
6 made on the same basis and under the same conditions as  
7 provided under Sections 9-164, 9-166 and 9-167. Interest shall  
8 be credited at the effective rate on the same basis and under  
9 the same conditions as for other contributions.

10 (e) (Blank) ~~Optional contributions shall be accounted for~~  
11 ~~in a separate Optional Contribution Reserve.~~

12 (f) The tax levy, computed under Section 9-169, shall be  
13 based on employee contributions including the amount of  
14 optional additional employee contributions.

15 (g) Service eligible under this Section may include only  
16 service as an employee of the County as defined in Section  
17 9-108, and subject to Sections 9-219 and 9-220. No service  
18 granted under Section 9-121.1, 9-121.4 or 9-179.2 shall be  
19 eligible for optional service credit. No optional service  
20 credit may be established for any military service, or for any  
21 service under any other Article of this Code. Optional service  
22 credit may be established for any period of disability paid  
23 from this fund, if the employee makes additional optional  
24 contributions for such periods of disability.

25 (h) This plan of optional benefits and contributions shall  
26 not apply to any former county employee receiving an annuity

1 from the fund, who re-enters service as a County employee,  
2 unless he renders at least 3 years of additional service after  
3 the date of re-entry.

4 (i) The effective date of the optional plan of additional  
5 benefits and contributions shall be July 1, 1985, or the date  
6 upon which approval is received from the Internal Revenue  
7 Service, whichever is later.

8 (j) This plan of additional benefits and contributions  
9 shall expire July 1, 2005. No additional contributions may be  
10 made after that date, and no additional benefits will accrue  
11 after that date.

12 (Source: P.A. 92-599, eff. 6-28-02.)

13 (40 ILCS 5/9-182) (from Ch. 108 1/2, par. 9-182)

14 Sec. 9-182. Contributions by county for prior service  
15 annuities and pensions under former acts.

16 (a) The county, State or federal contributions authorized  
17 in Section 9-169 shall be applied first for the purposes of  
18 this Article 9 other than those stated in this Section.

19 The balance of the sum produced from such contributions  
20 shall be applied for the following purposes:

21 1. "An Act to provide for the formation and  
22 disbursement of a pension fund in counties having a  
23 population of 150,000 or more inhabitants, for the benefit  
24 of officers and employees in the service of such counties",  
25 approved June 29, 1915, as amended;

1           2. Section 9-225 of this Article;

2           3. To meet such part of any minimum annuity as shall be  
3           in excess of the age and service annuity and prior service  
4           annuity, and to meet such part of any minimum widow's  
5           annuity in excess of the amount of widow's annuity and  
6           widow's prior service annuity also for the purpose of  
7           providing the county cost of automatic increases in annuity  
8           after retirement in accordance with Section 9-133 and for  
9           any other purpose for which moneys are not otherwise  
10          provided in this Article;

11          4. (Blank) ~~To provide a sufficient balance in the~~  
12          ~~investment and interest reserve to permit a transfer from~~  
13          ~~that reserve to other reserves of the fund;~~

14          5. (Blank) ~~To credit to the county contribution reserve~~  
15          ~~such amounts required from the county but not contributed~~  
16          ~~by it for age and service and prior service annuities, and~~  
17          ~~widows' and widows' prior service annuities.~~

18          (b) (Blank) ~~All such contributions shall be credited to the~~  
19          ~~prior service annuity reserve. When the balance of this reserve~~  
20          ~~equals its liabilities (including in addition to all other~~  
21          ~~liabilities, the present values of all annuities, present or~~  
22          ~~prospective, according to the applicable mortality tables and~~  
23          ~~rates of interest), the county shall cease to contribute the~~  
24          ~~sum stated in this Section. Whenever the balance of the~~  
25          ~~investment and interest reserve is not sufficient to permit a~~  
26          ~~transfer from that reserve to any other reserve, the county~~

1 ~~shall contribute sums sufficient to make possible such~~  
2 ~~transfer; provided, that if annexation of territory and the~~  
3 ~~employment by the county of any county employee of any such~~  
4 ~~territory at the time of annexation, after the county has~~  
5 ~~ceased to contribute as herein provided results in additional~~  
6 ~~liabilities for prior service annuity and widow's prior service~~  
7 ~~annuity for any such employee, contributions by the county for~~  
8 ~~such purposes shall be resumed.~~

9 (Source: P.A. 90-655, eff. 7-30-98.)

10 (40 ILCS 5/9-199) (from Ch. 108 1/2, par. 9-199)

11 Sec. 9-199. To submit an annual report.

12 To submit a report in July of each year to the county board  
13 of the county as of the close of business on December 31st of  
14 the preceding year. The report shall contain a detailed  
15 statement of the affairs of the fund, its income and  
16 expenditures, and assets and liabilities, ~~and the status of the~~  
17 ~~several reserves~~. The county board shall have power to require  
18 and compel the board to prepare and submit such reports.

19 (Source: Laws 1963, p. 161.)

20 (40 ILCS 5/9-204) (from Ch. 108 1/2, par. 9-204)

21 Sec. 9-204. Accounting.

22 An adequate system of accounts and records shall be  
23 established to give effect to the requirements of this Article  
24 and to report the financial condition of the fund. Such

1 additional data as is necessary for required calculations,  
2 actuarial valuations, and operation of the fund shall be  
3 maintained. ~~The reserves designated in Sections 9-205 to~~  
4 ~~9-214, inclusive, shall be maintained. At the end of each year~~  
5 ~~and at any other time when necessary the amounts in such~~  
6 ~~reserves shall be improved by proper interest accretions.~~

7 (Source: Laws 1963, p. 161.)

8 (40 ILCS 5/9-168 rep.)

9 (40 ILCS 5/9-205 rep.)

10 (40 ILCS 5/9-206 rep.)

11 (40 ILCS 5/9-207 rep.)

12 (40 ILCS 5/9-208 rep.)

13 (40 ILCS 5/9-209 rep.)

14 (40 ILCS 5/9-210 rep.)

15 (40 ILCS 5/9-211 rep.)

16 (40 ILCS 5/9-212 rep.)

17 (40 ILCS 5/9-213 rep.)

18 (40 ILCS 5/9-214 rep.)

19 (40 ILCS 5/9-215 rep.)

20 Section 10. The Illinois Pension Code is amended by  
21 repealing Sections 9-168, 9-205, 9-206, 9-207, 9-208, 9-209,  
22 9-210, 9-211, 9-212, 9-213, 9-214, and 9-215.

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

1

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2

Statutes amended in order of appearance

3

40 ILCS 5/9-121.6 from Ch. 108 1/2, par. 9-121.6

4

40 ILCS 5/9-133 from Ch. 108 1/2, par. 9-133

5

40 ILCS 5/9-133.1 from Ch. 108 1/2, par. 9-133.1

6

40 ILCS 5/9-166 from Ch. 108 1/2, par. 9-166

7

40 ILCS 5/9-169 from Ch. 108 1/2, par. 9-169

8

40 ILCS 5/9-179.3 from Ch. 108 1/2, par. 9-179.3

9

40 ILCS 5/9-182 from Ch. 108 1/2, par. 9-182

10

40 ILCS 5/9-199 from Ch. 108 1/2, par. 9-199

11

40 ILCS 5/9-204 from Ch. 108 1/2, par. 9-204

12

40 ILCS 5/9-168 rep.

13

40 ILCS 5/9-205 rep.

14

40 ILCS 5/9-206 rep.

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40 ILCS 5/9-207 rep.

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40 ILCS 5/9-208 rep.

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40 ILCS 5/9-209 rep.

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40 ILCS 5/9-210 rep.

19

40 ILCS 5/9-211 rep.

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40 ILCS 5/9-212 rep.

21

40 ILCS 5/9-213 rep.

22

40 ILCS 5/9-214 rep.

23

40 ILCS 5/9-215 rep.