

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 9-179.3 as follows:

6 (40 ILCS 5/9-179.3) (from Ch. 108 1/2, par. 9-179.3)

7 Sec. 9-179.3. Optional plan of additional benefits and
8 contributions.

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

15 (b) Additional optional contributions for the additional
16 optional benefits shall be as follows:

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

22 (2) For service before the option is elected, an
23 additional contribution of 3% of the salary for the
24 applicable period of service, plus interest at the
25 effective rate from the date of service to the date of
26 payment. All payments for past service must be paid in
27 full before credit is given. No additional optional
28 contributions may be made for any period of service for
29 which credit has been previously forfeited by acceptance
30 of a refund, unless the refund is repaid in full with
31 interest at the effective rate from the date of refund to

1 the date of repayment.

2 (c) Additional optional benefits shall accrue for all
3 periods of eligible service for which additional
4 contributions are paid in full. The additional benefit shall
5 consist of an additional 1% for each year of service for
6 which optional contributions have been paid, based on the
7 highest average annual salary for any 4 consecutive years
8 within the last 10 years of service immediately preceding the
9 date of withdrawal, to be added to the employee retirement
10 annuity benefits as otherwise computed under this Article.
11 The calculation of these additional benefits shall be subject
12 to the same terms and conditions as are used in the
13 calculation of retirement annuity under Section 9-134. The
14 additional benefit shall be included in the calculation of
15 the automatic annual increase in annuity, and in the
16 calculation of widow's annuity, where applicable. However no
17 additional benefits will be granted which produce a total
18 annuity greater than the applicable maximum established for
19 that type of annuity in this Article, and additional benefits
20 shall not apply to any benefit computed under Section
21 9-128.1.

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

27 (e) Optional contributions shall be accounted for in a
28 separate Optional Contribution Reserve.

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

32 (g) Service eligible under this Section may include only
33 service as an employee of the County as defined in Section
34 9-108, and subject to Sections 9-219 and 9-220. No service

1 granted under Section 9-121.1, 9-121.4 or 9-179.2 shall be
 2 eligible for optional service credit. No optional service
 3 credit may be established for any military service, or for
 4 any service under any other Article of this Code. Optional
 5 service credit may be established for any period of
 6 disability paid from this fund, if the employee makes
 7 additional optional contributions for such periods of
 8 disability.

9 (h) This plan of optional benefits and contributions
 10 shall not apply to any former county employee receiving an
 11 annuity from the fund, who re-enters service as a County
 12 employee, unless he renders at least 3 years of additional
 13 service after the date of re-entry.

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

18 (j) This plan of additional benefits and contributions
 19 shall expire July 1, 2005 ~~2002~~. No additional contributions
 20 may be made after that date, and no additional benefits will
 21 accrue after that date.

22 (Source: P.A. 90-32, eff. 6-27-97; 90-460, eff. 8-17-97.)

23 Section 90. The State Mandates Act is amended by adding
 24 Section 8.25 as follows:

25 (30 ILCS 805/8.25 new)

26 Sec. 8.25. Exempt mandate. Notwithstanding Sections 6
 27 and 8 of this Act, no reimbursement by the State is required
 28 for the implementation of any mandate created by this
 29 amendatory Act of the 92nd General Assembly.

30 Section 99. Effective date. This Act takes effect upon
 31 becoming law.