

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 Sections 15-136, 15-136.3, and 15-145 as follows:

6 (40 ILCS 5/15-136) (from Ch. 108 1/2, par. 15-136)

7 Sec. 15-136. Retirement annuities - Amount. The  
8 provisions of this Section 15-136 apply only to those  
9 participants who are participating in the traditional benefit  
10 package or the portable benefit package and do not apply to  
11 participants who are participating in the self-managed plan.

12 (a) The amount of a participant's retirement annuity,  
13 expressed in the form of a single-life annuity, shall be  
14 determined by whichever of the following rules is applicable  
15 and provides the largest annuity:

16 Rule 1: The retirement annuity shall be 1.67% of final  
17 rate of earnings for each of the first 10 years of service,  
18 1.90% for each of the next 10 years of service, 2.10% for  
19 each year of service in excess of 20 but not exceeding 30,  
20 and 2.30% for each year in excess of 30; or for persons who  
21 retire on or after January 1, 1998, 2.2% of the final rate of  
22 earnings for each year of service.

23 Rule 2: The retirement annuity shall be the sum of the  
24 following, determined from amounts credited to the  
25 participant in accordance with the actuarial tables and the  
26 prescribed rate of interest in effect at the time the  
27 retirement annuity begins:

28 (i) the normal annuity which can be provided on an  
29 actuarially equivalent basis, by the accumulated normal  
30 contributions as of the date the annuity begins; and

31 (ii) an annuity from employer contributions of an

1 amount equal to that which can be provided on an  
2 actuarially equivalent basis from the accumulated normal  
3 contributions made by the participant under Section  
4 15-113.6 and Section 15-113.7 plus 1.4 times all other  
5 accumulated normal contributions made by the participant.

6 With respect to a police officer or firefighter who  
7 retires on or after August 14, 1998, the accumulated normal  
8 contributions taken into account under clauses (i) and (ii)  
9 of this Rule 2 shall include the additional normal  
10 contributions made by the police officer or firefighter under  
11 Section 15-157(a).

12 The amount of a retirement annuity calculated under this  
13 Rule 2 shall be computed solely on the basis of the  
14 participant's accumulated normal contributions, as specified  
15 in this Rule and defined in Section 15-116. Neither an  
16 employee or employer contribution for early retirement under  
17 Section 15-136.2 nor any other employer contribution shall be  
18 used in the calculation of the amount of a retirement annuity  
19 under this Rule 2.

20 This amendatory Act of the 91st General Assembly is a  
21 clarification of existing law and applies to every  
22 participant and annuitant without regard to whether status as  
23 an employee terminates before the effective date of this  
24 amendatory Act.

25 Rule 3: The retirement annuity of a participant who is  
26 employed at least one-half time during the period on which  
27 his or her final rate of earnings is based, shall be equal to  
28 the participant's years of service not to exceed 30,  
29 multiplied by (1) \$96 if the participant's final rate of  
30 earnings is less than \$3,500, (2) \$108 if the final rate of  
31 earnings is at least \$3,500 but less than \$4,500, (3) \$120 if  
32 the final rate of earnings is at least \$4,500 but less than  
33 \$5,500, (4) \$132 if the final rate of earnings is at least  
34 \$5,500 but less than \$6,500, (5) \$144 if the final rate of

1 earnings is at least \$6,500 but less than \$7,500, (6) \$156 if  
2 the final rate of earnings is at least \$7,500 but less than  
3 \$8,500, (7) \$168 if the final rate of earnings is at least  
4 \$8,500 but less than \$9,500, and (8) \$180 if the final rate  
5 of earnings is \$9,500 or more, except that the annuity for  
6 those persons having made an election under Section  
7 15-154(a-1) shall be calculated and payable under the  
8 portable retirement benefit program pursuant to the  
9 provisions of Section 15-136.4.

10 Rule 4: A participant who is at least age 50 and has 25  
11 or more years of service as a police officer or firefighter,  
12 and a participant who is age 55 or over and has at least 20  
13 but less than 25 years of service as a police officer or  
14 firefighter, shall be entitled to a retirement annuity of  
15 2 1/4% of the final rate of earnings for each of the first 10  
16 years of service as a police officer or firefighter, 2 1/2%  
17 for each of the next 10 years of service as a police officer  
18 or firefighter, and 2 3/4% for each year of service as a  
19 police officer or firefighter in excess of 20. The  
20 retirement annuity for all other service shall be computed  
21 under Rule 1.

22 For purposes of this Rule 4, a participant's service as a  
23 firefighter shall also include the following:

- 24 (i) service that is performed while the person is  
25 an employee under subsection (h) of Section 15-107; and
- 26 (ii) in the case of an individual who was a  
27 participating employee employed in the fire department of  
28 the University of Illinois's Champaign-Urbana campus  
29 immediately prior to the elimination of that fire  
30 department and who immediately after the elimination of  
31 that fire department transferred to another job with the  
32 University of Illinois, service performed as an employee  
33 of the University of Illinois in a position other than  
34 police officer or firefighter, from the date of that

1 transfer until the employee's next termination of service  
2 with the University of Illinois.

3 Rule 5: The retirement annuity of a participant who  
4 elected early retirement under the provisions of Section  
5 15-136.2 and who, on or before February 16, 1995, brought  
6 administrative proceedings pursuant to the administrative  
7 rules adopted by the System to challenge the calculation of  
8 his or her retirement annuity shall be the sum of the  
9 following, determined from amounts credited to the  
10 participant in accordance with the actuarial tables and the  
11 prescribed rate of interest in effect at the time the  
12 retirement annuity begins:

13 (i) the normal annuity which can be provided on an  
14 actuarially equivalent basis, by the accumulated normal  
15 contributions as of the date the annuity begins; and

16 (ii) an annuity from employer contributions of an  
17 amount equal to that which can be provided on an  
18 actuarially equivalent basis from the accumulated normal  
19 contributions made by the participant under Section  
20 15-113.6 and Section 15-113.7 plus 1.4 times all other  
21 accumulated normal contributions made by the participant;  
22 and

23 (iii) an annuity which can be provided on an  
24 actuarially equivalent basis from the employee  
25 contribution for early retirement under Section 15-136.2,  
26 and an annuity from employer contributions of an amount  
27 equal to that which can be provided on an actuarially  
28 equivalent basis from the employee contribution for early  
29 retirement under Section 15-136.2.

30 In no event shall a retirement annuity under this Rule 5  
31 be lower than the amount obtained by adding (1) the monthly  
32 amount obtained by dividing the combined employee and  
33 employer contributions made under Section 15-136.2 by the  
34 System's annuity factor for the age of the participant at the

1 beginning of the annuity payment period and (2) the amount  
2 equal to the participant's annuity if calculated under Rule  
3 1, reduced under Section 15-136(b) as if no contributions had  
4 been made under Section 15-136.2.

5 With respect to a participant who is qualified for a  
6 retirement annuity under this Rule 5 whose retirement annuity  
7 began before the effective date of this amendatory Act of the  
8 91st General Assembly, and for whom an employee contribution  
9 was made under Section 15-136.2, the System shall recalculate  
10 the retirement annuity under this Rule 5 and shall pay any  
11 additional amounts due in the manner provided in Section  
12 15-186.1 for benefits mistakenly set too low.

13 The amount of a retirement annuity calculated under this  
14 Rule 5 shall be computed solely on the basis of those  
15 contributions specifically set forth in this Rule 5. Except  
16 as provided in clause (iii) of this Rule 5, neither an  
17 employee nor employer contribution for early retirement under  
18 Section 15-136.2, nor any other employer contribution, shall  
19 be used in the calculation of the amount of a retirement  
20 annuity under this Rule 5.

21 The General Assembly has adopted the changes set forth in  
22 Section 25 of this amendatory Act of the 91st General  
23 Assembly in recognition that the decision of the Appellate  
24 Court for the Fourth District in *Mattis v. State Universities  
25 Retirement System et al.* might be deemed to give some right  
26 to the plaintiff in that case. The changes made by Section  
27 25 of this amendatory Act of the 91st General Assembly are a  
28 legislative implementation of the decision of the Appellate  
29 Court for the Fourth District in *Mattis v. State Universities  
30 Retirement System et al.* with respect to that plaintiff.

31 The changes made by Section 25 of this amendatory Act of  
32 the 91st General Assembly apply without regard to whether the  
33 person is in service as an employee on or after its effective  
34 date.

1 (b) The retirement annuity provided under Rules 1 and 3  
2 above shall be reduced by 1/2 of 1% for each month the  
3 participant is under age 60 at the time of retirement.  
4 However, this reduction shall not apply in the following  
5 cases:

6 (1) For a disabled participant whose disability  
7 benefits have been discontinued because he or she has  
8 exhausted eligibility for disability benefits under  
9 clause (6) of Section 15-152;

10 (2) For a participant who has at least the number  
11 of years of service required to retire at any age under  
12 subsection (a) of Section 15-135; or

13 (3) For that portion of a retirement annuity which  
14 has been provided on account of service of the  
15 participant during periods when he or she performed the  
16 duties of a police officer or firefighter, if these  
17 duties were performed for at least 5 years immediately  
18 preceding the date the retirement annuity is to begin.

19 (c) The maximum retirement annuity provided under Rules  
20 1, 2, 4, and 5 shall be the lesser of (1) the annual limit of  
21 benefits as specified in Section 415 of the Internal Revenue  
22 Code of 1986, as such Section may be amended from time to  
23 time and as such benefit limits shall be adjusted by the  
24 Commissioner of Internal Revenue, and (2) 80% of final rate  
25 of earnings.

26 (d) An annuitant whose status as an employee terminates  
27 after August 14, 1969 shall receive automatic increases in  
28 his or her retirement annuity as follows:

29 Effective January 1 immediately following the date the  
30 retirement annuity begins, the annuitant shall receive an  
31 increase in his or her monthly retirement annuity of 0.125%  
32 of the monthly retirement annuity provided under Rule 1, Rule  
33 2, Rule 3, Rule 4, or Rule 5, contained in this Section,  
34 multiplied by the number of full months which elapsed from

1 the date the retirement annuity payments began to January 1,  
2 1972, plus 0.1667% of such annuity, multiplied by the number  
3 of full months which elapsed from January 1, 1972, or the  
4 date the retirement annuity payments began, whichever is  
5 later, to January 1, 1978, plus 0.25% of such annuity  
6 multiplied by the number of full months which elapsed from  
7 January 1, 1978, or the date the retirement annuity payments  
8 began, whichever is later, to the effective date of the  
9 increase.

10 The annuitant shall receive an increase in his or her  
11 monthly retirement annuity on each January 1 thereafter  
12 during the annuitant's life of 3% of the monthly annuity  
13 provided under Rule 1, Rule 2, Rule 3, Rule 4, or Rule 5  
14 contained in this Section. The change made under this  
15 subsection by P.A. 81-970 is effective January 1, 1980 and  
16 applies to each annuitant whose status as an employee  
17 terminates before or after that date.

18 Beginning January 1, 1990, all automatic annual increases  
19 payable under this Section shall be calculated as a  
20 percentage of the total annuity payable at the time of the  
21 increase, including all increases previously granted under  
22 this Article.

23 The change made in this subsection by P.A. 85-1008 is  
24 effective January 26, 1988, and is applicable without regard  
25 to whether status as an employee terminated before that date.

26 (e) If, on January 1, 1987, or the date the retirement  
27 annuity payment period begins, whichever is later, the sum of  
28 the retirement annuity provided under Rule 1 or Rule 2 of  
29 this Section and the automatic annual increases provided  
30 under the preceding subsection or Section 15-136.1, amounts  
31 to less than the retirement annuity which would be provided  
32 by Rule 3, the retirement annuity shall be increased as of  
33 January 1, 1987, or the date the retirement annuity payment  
34 period begins, whichever is later, to the amount which would

1 be provided by Rule 3 of this Section. Such increased amount  
2 shall be considered as the retirement annuity in determining  
3 benefits provided under other Sections of this Article. This  
4 paragraph applies without regard to whether status as an  
5 employee terminated before the effective date of this  
6 amendatory Act of 1987, provided that the annuitant was  
7 employed at least one-half time during the period on which  
8 the final rate of earnings was based.

9 (f) A participant is entitled to such additional annuity  
10 as may be provided on an actuarially equivalent basis, by any  
11 accumulated additional contributions to his or her credit.  
12 However, the additional contributions made by the participant  
13 toward the automatic increases in annuity provided under this  
14 Section shall not be taken into account in determining the  
15 amount of such additional annuity.

16 (g) If, (1) by law, a function of a governmental unit,  
17 as defined by Section 20-107 of this Code, is transferred in  
18 whole or in part to an employer, and (2) a participant  
19 transfers employment from such governmental unit to such  
20 employer within 6 months after the transfer of the function,  
21 and (3) the sum of (A) the annuity payable to the participant  
22 under Rule 1, 2, or 3 of this Section (B) all proportional  
23 annuities payable to the participant by all other retirement  
24 systems covered by Article 20, and (C) the initial primary  
25 insurance amount to which the participant is entitled under  
26 the Social Security Act, is less than the retirement annuity  
27 which would have been payable if all of the participant's  
28 pension credits validated under Section 20-109 had been  
29 validated under this system, a supplemental annuity equal to  
30 the difference in such amounts shall be payable to the  
31 participant.

32 (h) On January 1, 1981, an annuitant who was receiving a  
33 retirement annuity on or before January 1, 1971 shall have  
34 his or her retirement annuity then being paid increased \$1



1 per month for each year of creditable service. On January 1,  
 2 1982, an annuitant whose retirement annuity began on or  
 3 before January 1, 1977, shall have his or her retirement  
 4 annuity then being paid increased \$1 per month for each year  
 5 of creditable service.

6 (i) On January 1, 1987, any annuitant whose retirement  
 7 annuity began on or before January 1, 1977, shall have the  
 8 monthly retirement annuity increased by an amount equal to 8¢  
 9 per year of creditable service times the number of years that  
 10 have elapsed since the annuity began.

11 (j) On January 1, 2002, every annuitant who began  
 12 receiving a retirement annuity before January 1, 1998 shall  
 13 have the monthly retirement annuity increased by an amount  
 14 equal to the number of years of the deceased person's  
 15 creditable service, times the number of years that have  
 16 elapsed since the annuity began, times whichever of the  
 17 following amounts is applicable: \$0.25 if the annuity began  
 18 before 1986; \$0.20 if the annuity began in 1986, 1987, 1988,  
 19 or 1989; \$0.15 if the annuity began in 1990, 1991, 1992, or  
 20 1993; and \$0.10 if the annuity began in 1994, 1995, 1996, or  
 21 1997.

22 The increase under this subsection shall be added to the  
 23 amount of the retirement annuity otherwise payable on January  
 24 1, 2002 and shall be included in the calculation of increases  
 25 granted after that date under subsection (d).

26 (Source: P.A. 90-14, eff. 7-1-97; 90-65, eff. 7-7-97; 90-448,  
 27 eff. 8-16-97; 90-576, eff. 3-31-98; 90-655, eff. 7-30-98;  
 28 90-766, eff. 8-14-98; 91-887 (Sections 20 and 25), eff.  
 29 7-6-00; revised 8-31-00.)

30 (40 ILCS 5/15-136.3)

31 Sec. 15-136.3. Minimum retirement annuity.

32 (a) Beginning January 1, 1997, any person who is  
 33 receiving a monthly retirement annuity under this Article

1 which, after inclusion of (1) all one-time and automatic  
 2 annual increases to which the person is entitled, (2) any  
 3 supplemental annuity payable under Section 15-136.1, and (3)  
 4 any amount deducted under Section 15-138 or 15-140 to provide  
 5 a reversionary annuity, is less than the minimum monthly  
 6 retirement benefit amount specified in subsection (b) of this  
 7 Section, shall be entitled to a monthly supplemental payment  
 8 equal to the difference.

9 (b) For purposes of the calculation in subsection (a),  
 10 the minimum monthly retirement benefit amount is the sum of  
 11 \$25 for each year of service credit, up to a maximum of 30  
 12 years of service, plus the amount of the increase received by  
 13 the annuitant under subsection (j) of Section 15-136, if any.

14 (c) This Section applies to all persons receiving a  
 15 retirement annuity under this Article, without regard to  
 16 whether or not employment terminated prior to the effective  
 17 date of this Section.

18 (Source: P.A. 89-616, eff. 8-9-96.)

19 (40 ILCS 5/15-145) (from Ch. 108 1/2, par. 15-145)  
 20 Sec. 15-145. Survivors insurance benefits; conditions  
 21 and amounts.

22 (a) The survivors insurance benefits provided under this  
 23 Section shall be payable to the eligible survivors of a  
 24 participant covered under the traditional benefit package  
 25 upon the death of (1) a participating employee with at least  
 26 1 1/2 years of service, (2) a participant who terminated  
 27 employment with at least 10 years of service, and (3) an  
 28 annuitant in receipt of a retirement annuity or disability  
 29 retirement annuity under this Article.

30 Service under the State Employees' Retirement System of  
 31 Illinois, the Teachers' Retirement System of the State of  
 32 Illinois and the Public School Teachers' Pension and  
 33 Retirement Fund of Chicago shall be considered in determining

1 eligibility for survivors benefits under this Section.

2 If by law, a function of a governmental unit, as defined  
3 by Section 20-107, is transferred in whole or in part to an  
4 employer, and an employee transfers employment from this  
5 governmental unit to such employer within 6 months after the  
6 transfer of this function, the service credits in the  
7 governmental unit's retirement system which have been  
8 validated under Section 20-109 shall be considered in  
9 determining eligibility for survivors benefits under this  
10 Section.

11 (b) A surviving spouse of a deceased participant, or of  
12 a deceased annuitant who did not take a refund or additional  
13 annuity consisting of accumulated survivors insurance  
14 contributions, shall receive a survivors annuity of 30% of  
15 the final rate of earnings. Payments shall begin on the day  
16 following the participant's or annuitant's death or the date  
17 the surviving spouse attains age 50, whichever is later, and  
18 continue until the death of the surviving spouse. The  
19 annuity shall be payable to the surviving spouse prior to  
20 attainment of age 50 if the surviving spouse has in his or  
21 her care a deceased participant's or annuitant's dependent  
22 unmarried child under age 18 (under age 22 if a full-time  
23 student) who is eligible for a survivors annuity. Remarriage  
24 of a surviving spouse prior to attainment of age 55 that  
25 occurs before the effective date of this amendatory Act of  
26 the 91st General Assembly shall disqualify him or her for the  
27 receipt of a survivors annuity.

28 (c) Each dependent unmarried child under age 18 (under  
29 age 22 if a full-time student) of a deceased participant, or  
30 of a deceased annuitant who did not take a refund or  
31 additional annuity consisting of accumulated survivors  
32 insurance contributions, shall receive a survivors annuity  
33 equal to the sum of (1) 20% of the final rate of earnings,  
34 and (2) 10% of the final rate of earnings divided by the

1 number of children entitled to this benefit. Payments shall  
2 begin on the day following the participant's or annuitant's  
3 death and continue until the child marries, dies, or attains  
4 age 18 (age 22 if a full-time student). If the child is in  
5 the care of a surviving spouse who is eligible for survivors  
6 insurance benefits, the child's benefit shall be paid to the  
7 surviving spouse.

8 Each unmarried child over age 18 of a deceased  
9 participant or of a deceased annuitant who had a survivor's  
10 insurance beneficiary at the time of his or her retirement,  
11 and who was dependent upon the participant or annuitant by  
12 reason of a physical or mental disability which began prior  
13 to the date the child attained age 18 (age 22 if a full-time  
14 student), shall receive a survivor's annuity equal to the sum  
15 of (1) 20% of the final rate of earnings, and (2) 10% of the  
16 final rate of earnings divided by the number of children  
17 entitled to survivors benefits. Payments shall begin on the  
18 day following the participant's or annuitant's death and  
19 continue until the child marries, dies, or is no longer  
20 disabled. If the child is in the care of a surviving spouse  
21 who is eligible for survivors insurance benefits, the child's  
22 benefit may be paid to the surviving spouse. For the  
23 purposes of this Section, disability means inability to  
24 engage in any substantial gainful activity by reason of any  
25 medically determinable physical or mental impairment that can  
26 be expected to result in death or that has lasted or can be  
27 expected to last for a continuous period of at least one  
28 year.

29 (d) Each dependent parent of a deceased participant, or  
30 of a deceased annuitant who did not take a refund or  
31 additional annuity consisting of accumulated survivors  
32 insurance contributions, shall receive a survivors annuity  
33 equal to the sum of (1) 20% of final rate of earnings, and  
34 (2) 10% of final rate of earnings divided by the number of

1 parents who qualify for the benefit. Payments shall begin  
2 when the parent reaches age 55 or the day following the  
3 participant's or annuitant's death, whichever is later, and  
4 continue until the parent dies. Remarriage of a parent prior  
5 to attainment of age 55 shall disqualify the parent for the  
6 receipt of a survivors annuity.

7 (e) In addition to the survivors annuity provided above,  
8 each survivors insurance beneficiary shall, upon death of the  
9 participant or annuitant, receive a lump sum payment of  
10 \$1,000 divided by the number of such beneficiaries.

11 (f) The changes made in this Section by Public Act  
12 81-712 pertaining to survivors annuities in cases of  
13 remarriage prior to age 55 shall apply to each survivors  
14 insurance beneficiary who remarries after June 30, 1979,  
15 regardless of the date that the participant or annuitant  
16 terminated his employment or died.

17 The change made to this Section by this amendatory Act of  
18 the 91st General Assembly, pertaining to remarriage prior to  
19 age 55, applies without regard to whether the deceased  
20 participant or annuitant was in service on or after the  
21 effective date of this amendatory Act of the 91st General  
22 Assembly.

23 (g) On January 1, 1981, any person who was receiving a  
24 survivors annuity on or before January 1, 1971 shall have the  
25 survivors annuity then being paid increased by 1% for each  
26 full year which has elapsed from the date the annuity began.  
27 On January 1, 1982, any survivor whose annuity began after  
28 January 1, 1971, but before January 1, 1981, shall have the  
29 survivor's annuity then being paid increased by 1% for each  
30 year which has elapsed from the date the survivor's annuity  
31 began. On January 1, 1987, any survivor who began receiving a  
32 survivor's annuity on or before January 1, 1977, shall have  
33 the monthly survivor's annuity increased by \$1 for each full  
34 year which has elapsed since the date the survivor's annuity

1 began.

2 (g-1) On January 1, 2002, every recipient of a  
3 survivor's annuity whose original annuity began before  
4 January 1, 1998 shall have the monthly survivor's annuity  
5 increased by an amount equal to the number of years of the  
6 deceased person's creditable service, times the number of  
7 years that have elapsed since the original annuity began,  
8 times whichever of the following amounts is applicable:  
9 \$0.25 if the original annuity began before 1986; \$0.20 if the  
10 original annuity began in 1986, 1987, 1988, or 1989; \$0.15 if  
11 the original annuity began in 1990, 1991, 1992, or 1993; and  
12 \$0.10 if the original annuity began in 1994, 1995, 1996, or  
13 1997.

14 In the case of the survivor of a deceased annuitant who  
15 died while receiving a retirement annuity, "original annuity"  
16 means the deceased annuitant's retirement annuity; in all  
17 other cases, "original annuity" means the survivor's annuity.

18 The increase under this subsection shall be added to the  
19 amount of the survivor's annuity otherwise payable on January  
20 1, 2002 and shall be included in the calculation of increases  
21 granted after that date under subsection (j).

22 (h) If the sum of the lump sum and total monthly  
23 survivor benefits payable under this Section upon the death  
24 of a participant amounts to less than the sum of the death  
25 benefits payable under items (2) and (3) of Section 15-141,  
26 the difference shall be paid in a lump sum to the beneficiary  
27 of the participant who is living on the date that this  
28 additional amount becomes payable.

29 (i) If the sum of the lump sum and total monthly  
30 survivor benefits payable under this Section upon the death  
31 of an annuitant receiving a retirement annuity or disability  
32 retirement annuity amounts to less than the death benefit  
33 payable under Section 15-142, the difference shall be paid to  
34 the beneficiary of the annuitant who is living on the date

1 that this additional amount becomes payable.

2 (j) Effective on the later of (1) January 1, 1990, or  
3 (2) the January 1 on or next after the date on which the  
4 survivor annuity begins, if the deceased member died while  
5 receiving a retirement annuity, or in all other cases the  
6 January 1 nearest the first anniversary of the date the  
7 survivor annuity payments begin, every survivors insurance  
8 beneficiary shall receive an increase in his or her monthly  
9 survivors annuity of 3%. On each January 1 after the initial  
10 increase, the monthly survivors annuity shall be increased by  
11 3% of the total survivors annuity provided under this  
12 Article, including previous increases provided by this  
13 subsection. Such increases shall apply to the survivors  
14 insurance beneficiaries of each participant and annuitant,  
15 whether or not the employment status of the participant or  
16 annuitant terminates before the effective date of this  
17 amendatory Act of 1990. This subsection (j) also applies to  
18 persons receiving a survivor annuity under the portable  
19 benefit package.

20 (k) If the Internal Revenue Code of 1986, as amended,  
21 requires that the survivors benefits be payable at an age  
22 earlier than that specified in this Section the benefits  
23 shall begin at the earlier age, in which event, the  
24 survivor's beneficiary shall be entitled only to that amount  
25 which is equal to the actuarial equivalent of the benefits  
26 provided by this Section.

27 (l) The changes made to this Section and Section 15-131  
28 by this amendatory Act of 1997, relating to benefits for  
29 certain unmarried children who are full-time students under  
30 age 22, apply without regard to whether the deceased member  
31 was in service on or after the effective date of this  
32 amendatory Act of 1997. These changes do not authorize the  
33 repayment of a refund or a re-election of benefits, and any  
34 benefit or increase in benefits resulting from these changes

1 is not payable retroactively for any period before the  
2 effective date of this amendatory Act of 1997.

3 (Source: P.A. 90-448, eff. 8-16-97; 90-766, eff. 8-14-98;  
4 91-887, eff. 7-6-00.)

5 Section 99. Effective date. This Act takes effect upon  
6 becoming law.