CHAPTER 1

CONTENTS **PERSONAL INFORMATION FOR LEGISLATORS**

PERSONAL INFORMATION FOR LEGISLATORS

Before new legislators begin their service, they must deal with many housekeeping details related to legislative service. These include enrolling in state benefit plans; setting up offices in their districts and Springfield; and taking actions necessary to be reimbursed for travel on legislative business.

Legislators are also subject to special tax rules, ethical standards, and legal provisions that do not apply to other officials or the general public.

Finally, legislators can name students to receive state scholarships, and help constituents who are having problems with state agencies. All of these subjects are discussed in this chapter.

Legislative Emoluments

Legislators get a salary, travel and lodging expenses, health and life insurance, a pension, and other benefits.

Salary

Legislators' salaries rose to $67,836 per year on July 1, 2008.[1] Legislative leaders, and those who chair or are minority spokespersons on committees, get extra amounts ranging from $10,326 to $27,477 per year.

Until the Compensation Review Act was enacted in 1984, salaries of legislators and other high state officers were set directly by law. Under the Act, the Compensation Review Board makes salary recommendations by May 1 of each even-numbered year, which take effect automatically unless both houses of the General Assembly disapprove them within 30 session days. The General Assembly can disapprove new salary levels as a whole, or reduce them all in the same proportion—again by vote of both houses.[2] The Board's 1990 recommendation, which took effect, called for salaries to be adjusted for inflation each year thereafter, using an index named in that report.[3]

Legislative salaries are paid monthly. After providing the necessary information to the Comptroller's office, each legislator is paid without further paperwork. This can be done by direct deposit to the legislator's bank account. If a legislator prefers to be paid by check, the Comptroller's office mails them early enough to arrive by the last working day of each month.

Travel Allowances

While the General Assembly is in session, each legislator is entitled to reimbursement for one round trip per week between the district and Springfield (assuming that the legislator makes the trip). The amount reimbursed is either (1) an amount per mile if the legislator travels by automobile, or (2) the cost of public transportation if the legislator uses it and it costs more.[4] The mileage reimbursement for automobile travel is set at what the federal government pays its employees for such travel.[5] That amount rose to 58.5¢ per mile on August 1, 2008,[6] but is likely to decline if fuel prices continue to moderate. Members using public transportation must submit original receipts to their house's fiscal officer.

During weeks in which the General Assembly is *not* in session, each senator is entitled to reimbursement for up to two days' lodging and up to four days' meals and incidentals in Springfield per month, plus mileage on such trips between their districts and Springfield.[7] Representatives are reimbursed for only one round trip to Springfield, and one day's lodging and other expenses, per year while out of session.[8] All members must provide documentation for their lodging and other expenses to get reimbursement for out-of-session travel to Springfield—currently limited by the Legislative Travel Control Board to $70 per day for lodging and $28 per day for meals and incidentals.[9] The tax status of these reimbursements is discussed in chapter 7 of this book.

Living Expenses

While attending General Assembly sessions, each legislator is eligible to receive $129 per day to cover lodging, meals, and incidental expenses.[10] No documentation beyond being counted as attending a legislative session is needed to get this reimbursement. Legislators whose homes are more than 50 miles from the State House can avoid having to report this reimbursement for income tax purposes by making an "election" to treat their homes in their districts as their tax homes; this topic also is discussed in chapter 7.

Housing and Parking in Springfield

Many legislators rent apartments or houses in Springfield—often sharing them with one or two other legislators. For those who prefer to obtain lodging in Springfield only during session times, many hotels and motels offer reduced rates to state personnel.

A parking space near the State House is assigned to each legislator at no charge. Assignments are made by each house's caucus leadership.

License Plates

Each legislator is entitled to buy legislative license plates for one or two vehicles. If a legislator buys them for two vehicles, both sets will have the same number. They can be used on owned or leased cars. A set of plates is valid only during the member's service in that General Assembly. A legislator who resigns during the term must return the plates to the Secretary of State.

By law, the number on a Senate license plate is the senator's district number; House license plate numbers are assigned by seniority in legislative service.[11] The administrative staffs of the House and Senate coordinate plate assignment with the Secretary of State's office. Retired legislators can buy special plates.

Health Insurance

Legislators have available the same health-care benefits as state employees. The following options are available in some or all areas of the state:

(1) The Quality Care Health Plan (QCHP), a fee-for-service indemnity plan administered by CIGNA, available statewide.

(2) Seven health maintenance organizations (HMOs) covering various areas of the state.

(3) One open-access plan (OAP), in central and southern Illinois.

All plans are funded mostly by the state's contribution but require monthly "health care contributions" that are deducted from pay. Dependent coverage, partly subsidized by the state, is also available for additional monthly deductions. Contributions deducted from pay are tax-exempt. Those for QCHP are higher than for the other plans.

The Quality Care Health Plan offers a comprehensive package of benefits, including some features not offered by HMOs. It allows a member to choose any medical provider, and to change providers at any time. But members are given incentives to use preferred provider organizations (PPOs) and networks for major procedures such as surgery.

HMOs are managed-care plans that offer comprehensive benefits, including many preventive services. Each participating member must choose a primary-care physician who participates in the plan to coordinate all of the member's care. Each HMO works with particular provider networks and hospitals.

The OAP is basically a fee-for-service plan, but with three levels of copayments and annual cost limits that vary depending on which provider the patient uses for each service.

More information on these plans is in three important publications from the Department of Central Management Services (CMS). The first is a rather thick 8½ x 11-inch paperbound book titled:

STATE OF ILLINOIS

BENEFITS HANDOOK

It is dated July 1, 2004 but remains in effect (with some changes, as stated below). It provides a detailed overview of all benefits, other than salary and expense reimbursements, that are available to state officers and employees. A new "State of Illinois Benefits Handbook" is to be issued sometime in 2009.

The second document is a fold-out brochure called "Benefits Handbook Amendment 1" dated May 1, 2007. It lists a number of changes since 2004 to specific provisions in the State of Illinois Benefits Handbook. Its changes remain in effect; further changes applying to the second half of fiscal year 2009 (January-June 2009) are in the publication described next.

The third important publication is a thin 8½ x 11 booklet. The one that first applies to new legislators in January 2009 is entitled:

Benefit Choice Options Period 2

Enrollment Period, October 27 – November 14, 2008

("Period 2" means January-June of 2009. The fiscal year had to be divided for benefits purposes, due to unusually long negotiations on state employee benefits for the fiscal year. The booklet for the first half, July-December of

2008, was called “Benefit Choice Options: Period 1”). The Period 2 booklet gives details on medical and some other benefits for the second half of fiscal year 2009—including each plan’s actual copayments and other patient costs—based on negotiations that ended in the late summer of 2008. This booklet is especially important when starting state service and during the Benefit Choice Period in late spring of each year.

All three publications will be given to new legislators by CMS representatives at the New Members’ Conference. They can also be downloaded as PDF files from this CMS Internet site:

www.benefitschoice.il.gov

(To get to the page for downloading them, click in that page on this link:

State Employees Group Insurance Program

On the page that then opens, look under

Benefit Program Books

and click on the link for the document needed.)

Telephone inquiries to CMS about benefits can be directed to either of these numbers:

(800) 442-1300 (All benefits provided through CMS)

(217) 782-2548 (Health-related benefits specifically)

Brief descriptions of other major benefits for state personnel follow. The “Benefits Handbook Amendment 1” brochure of May 1, 2007 changed a number of benefits listed in the “State of Illinois Benefits Handbook” of 2004, and thus should be checked along with it.

Enrollment periods

The Internal Revenue Service requires, for purposes of deductibility of member contributions, that each member choose from the available medical care options when entering state employment, or during an enrollment period (usually each May). That choice cannot be changed until the next enrollment period unless the member has a qualifying change in status, such as in number of dependents; marriage; divorce; birth; or need for spousal coverage. Details are in the State of Illinois Benefits Handbook (2004) on pages 21-22.

Pharmacy benefit

All health plans include a pharmacy benefit, using pharmacy networks to fill prescriptions for members and covered dependents at negotiated discounts. The patient must make a copayment when getting each prescription filled. Copayments vary by type of health plan and the formulary level of the drug. All plans require higher copayments for brand-name drugs than for generic drugs. Details of the QCHP Prescription Benefit are in the State of Illinois Benefits Handbook on pages 77-79.

Dental care

The state provides dental insurance to officers and employees through a single dental plan: the Quality Care Dental Plan, which is available to members and dependents who are covered by any state group health plan. Under this plan, a member can choose any provider, but pays a small amount by payroll deduction to cover part of the plan's cost. The plan reimburses dentists a predetermined amount per covered service, subject to annual and lifetime benefit limits for orthodontic, prosthetic, and periodontic services. Officers and employees can decline to elect Dental Insurance Coverage at initial enrollment or at the annual Benefit Choice Period; re-enrollment is allowed only during the next Benefit Choice Period. Information on the Quality Care Dental Plan is in the State of Illinois Benefits Handbook on pages 91-95.

Vision care

State personnel also get vision insurance, administered by EyeMed. A member can get a vision exam as often as every 12 months for a $10 co-payment, and frames and lenses as often as every 24 months for a $10 copayment for each. The State of Illinois Benefits Handbook describes these benefits on pages 97-98.

Flexible Spending Account Program

The Flexible Spending Account Program is an optional tax-free benefit comprising two plans: the Medical Care Assistance Plan (MCAP), which allows members to pay eligible out-of-pocket medical, dental and vision expenses, and the Dependent Care Assistance Plan (DCAP), which allows members to pay eligible child and/or adult day care expenses. Eligible employees may set aside up to $5,000 tax-free each year to either or both plans (for a combined annual maximum of $10,000). An overview is in the State of Illinois Benefits Handbook on pages 115-16; enrollment forms and the 2008-2009 FSA Booklet are available at www.benefitschoice.il.gov.

EZ Reimburse MasterCard Program

MCAP participants have the option to have their MCAP account automatically debited when an eligible but uninsured medical expense is incurred. A non-refundable $20 annual fee for this service is automatically deducted from the participant's MCAP account at the start of the plan year. Since it is a debit card, there is no possibility of overspending or exceeding account limits. If funds are not available because the annual amount has been spent down, the transaction will be denied.

Deferred Compensation

Legislators can also participate in the State Employees' Deferred Compensation Plan established under section 457 of the Internal Revenue Code. Those who will *not* be at least age 50 by the end of the year in which they are contributing can have up to $15,500, and those who *will* be at least 50 by the end of that year can have up to $20,500, deducted from their pretax salaries each year to go into their accounts in the Plan.[12] (These amounts change in $500 increments if needed to adjust for inflation in the preceding year.[13]) Amounts so deducted, and earnings on them, do not incur federal or state income tax while kept in accounts in the Plan.

Participants can enroll; stop deferrals; change amounts to be deferred in the future; or re-enroll in any month. Changes in future investment allocations may be made at any time. Changes in the allocation of existing investments can be made as often as once per calendar quarter at no charge; additional changes in allocation cost $10 each. In addition, some restrictions on frequent trading may apply.

Money deferred into the Plan can be allocated to one or more of over a dozen investment vehicles. They include several mutual funds that invest in various sectors of the stock, bond, or money market; a group of 'targeted retirement'-type funds that automatically adjust investment allocations as a chosen retirement year approaches; and a portfolio of guaranteed investment contracts (GICs) and GIC alternatives from insurance companies, banks, and other issuers. The Department of Central Management Services administers the program. The Illinois State Board of Investment exercises financial oversight, but choosing among the investment vehicles is each participant's decision.

Except in cases of extreme financial hardship, money already in a participant's account cannot be withdrawn while the participant remains in state service. Upon leaving state service, a participant can choose the time period over which to take a distribution of the account's assets. They can be rolled over into an Individual Retirement Account (IRA); paid out in a number of installments; or distributed in a lump sum 30 days after leaving state service. The beginning of distributions can be delayed to a specific future date, which may be as late as when the person reaches age $70\frac{1}{2}$. Distributions are subject to federal income tax at the recipient's regular rate; they are currently exempt from Illinois income tax.

Life Insurance

The state also provides basic term life insurance for each officer or employee at no cost to members, with a death benefit equal to 1 year's salary. Under the Internal Revenue Code, premiums paid by the state for this coverage, to the extent they exceed enough to fund a $50,000 death benefit, are reported on the insured's Form W-2 and taxed. At age 60, the amount of life insurance falls to $10,000 ($5,000 if retired). An officer or employee can also buy additional optional life insurance having a death benefit of 1 to 8 times annual salary.

Legislators can also buy (1) coverage for accidental death and dismemberment in either the basic amount provided by the state or the combined total amount of state-provided plus optional life insurance; and (2) $10,000 in life insurance for a spouse or a child. Premiums for these policies are not tax-exempt. Adding or increasing member Optional Life, or adding Spouse Life and/or Child Life coverage, requires prior approval by the Life Insurance Plan Administrator. Members must send a Statement of Health form to the Administrator and be approved before the coverage will begin. More information on the life plan is on pages 99-100 of the State of Illinois Benefits Handbook.

Commuter Savings Program (CSP)

Under this program, state personnel can save on eligible commuting and parking expenses by having them deducted from pay without being taxed. Transit passes are mailed to the person's home; parking providers can be paid directly. The current maximums set by the IRS for parking are $220 per month for work-related parking and $115 per month for eligible transit costs, which can change at the start of each calendar year. (Updates are available at the www.benefitschoice.il.gov site.) The plan administrator's Internet site (www.myFBMC.com) can be used to enroll, change, or cancel deductions. Page 117 of the State of Illinois Benefits Handbook has more information.

Other Insurance Programs

CMS offers various commercial insurance master policies to cover some risks. It also administers self-insurance plans for auto liability, general liability, fidelity and surety, and indemnification. Details are available from CMS.

For More Information

Information on all the benefits described above is available from CMS. Specific House and Senate Operations staff are also designated as Group Insurance Representatives or Deferred Compensation Liaisons. They are responsible for all administrative functions related to enrollment, premium payment, and coordination with CMS.

General Assembly Retirement System

All legislators, plus the Governor and the other five elected executive officers, are automatically enrolled in the General Assembly Retirement System (GARS). However, any of them can elect within 24 months after becoming members not to participate in the System.

The amount for which a member will be eligible at retirement depends on the member's "highest salary for annuity purposes"—which means the rate of salary being paid on the legislator's last day as a legislator or statewide executive officer.[14] Subject to an 85% limitation stated below, a retired member's annual pension will be the sum of the following percentages of that "highest salary for annuity purposes":

- 3% for each of the first 4 years of service;
- $3\frac{1}{2}$% for each of the next 2 years;
- 4% for each of the next 2 years;
- $4\frac{1}{2}$% for each of the next 4 years; and
- 5% for each year beyond 12.

Regardless of length of service, a pension cannot exceed 85% of "highest salary for annuity purposes."[15]

Legislators can get General Assembly Retirement System credit for service in a number of other public entities before they became legislators. The General Assembly Retirement System sends all new legislators information on this.

Eligibility ages

A participant retiring with at least 4 years' service credit is entitled to a pension at age 62; a participant retiring with at least 8 years' service credit is entitled to a pension at age 55.[16] A participant with at least 8 years' service credit who becomes permanently disabled is also entitled to a pension.[17] Vesting in a survivor's pension is discussed below.

Automatic pension increases

Pensions increase automatically each year, starting at age 60 or the first anniversary after retirement, whichever is later. Each annual increase is 3% of the amount that was received the preceding year;[18] thus, it is a compounded 3% rather than merely increasing each y ear by 3% of the initial amount.

Survivors' pensions

A survivor's annuity is paid to the qualified surviving spouse of a member who dies in service with at least 2 years' service credit; dies after terminating service with at least 4 years of credit; or dies while receiving a GARS pension. The basic survivor's annuity is two-thirds of the pension to which the member was entitled at death, subject to a minimum of 10% of "salary" (the last annual salary paid[19]). It is payable to the surviving spouse starting at age 50—or at any age if that spouse is caring for one or more unmarried children who are under age 18 (22 if full-time students) or disabled.

If there is no surviving spouse, or the surviving spouse dies, each child who is under 18 (22 if a full-time student) or is disabled is entitled to 20% of highest salary for annuity purposes, subject to a combined limit of 50% of that salary amount.

The survivors' benefits described above are subject to a limit of 75% of the member's earned retirement annuity at death—unless the member is survived by a dependent disabled child, in which case the survivors receive 100% of the amount to which the member was entitled at death. Also, all survivors' benefits automatically increase each year by 3% of the amount received the preceding year.[20]

Optional reversionary annuity

Before retiring, a member can elect to take a reduced retirement annuity to provide, on an actuarially equated basis, an annuity to a spouse, parent, child, brother, or sister. That benefit will be in addition to any survivor's annuity.[21]

Financing

The state makes contributions to the system for members, but reduces their pretax income by corresponding amounts.[22] The effect is that members do not pay federal income tax on the part of their salaries that is used to pay those contributions. Those contributions total $11\frac{1}{2}$% of salary: $8\frac{1}{2}$% for a pension, 2% for a survivor's annuity, and 1% to fund the 3% annual annuity increases.[23]

Refunds

Upon leaving state service, a member can get a refund of that member's contributions without interest. A member can elect not to contribute toward a survivor's annuity; and a participant who has no eligible survivor's annuity beneficiary can get a refund of the amount of contributions made for the survivor's annuity, without interest. But no refund of survivor's annuity contributions is payable if a member's spouse dies after the member retires on annuity.[24]

Obligation to pay pensions

The state is constitutionally obligated to pay at least the amount of a public pension that was called for by law while each member was in service, even if amounts in pension funds are insufficient to do that.[25]

For More Information

More detailed information on all the provisions described above is available from the General Assembly Retirement System at (217) 782-8500.

Springfield and District Offices

Each legislator has a Springfield office, operated with state funds. Legislators who do not live near Springfield also maintain one or more district offices, financed by the so-called "district office allowance" described later.

Springfield Office

Each legislator is assigned an office in either the State House or the Stratton Building immediately west of it. Leadership offices are in the State House. Caucus leaders set the policy for assigning other offices; it is usually by seniority. In the House the policy on secretarial assignments is made by the caucus leadership and implemented by the Clerk's office. In the Senate such assignments are made by the caucus leader.

The telephones in each member's office can be used for local and long-distance calls within Illinois. House members also have telephones at their desks on the House floor, which can be used only for outgoing calls. Incoming calls must be made to a representative's Springfield secretary, who can notify the representative of a call. The Senate has telephones for senators only at the rear of the chamber. A doorman will call a senator to these phones for incoming calls.

District Office(s)

Each legislator can spend for office expenses an annual amount that in recent years has been \$69,409 for a representative and \$83,063 for a senator.[26] (This is commonly called the "district office allowance" because legislators use it mostly for offices in their districts, although the law authorizing it does not prevent its use to pay extra expenses in Springfield offices.) It can be used to rent space; pay workers; travel in the district and to legislative conferences; buy postage (using special stamps issued by the Department of Central Management Services with a perforated "I" that are limited to official state business, and/or through an account at a local post office); and (subject to some conditions) buy equipment for the district office. The law prohibits use of this allowance in connection with political campaigns,[27] or to pay anything to the legislator's spouse, parent, grandparent, child, grandchild, aunt, uncle, niece, nephew, brother, sister, first cousin, brother-in-law, sister-in-law, mother-in-law, father-in-law, son-in-law, or daughter-in-law.[28]

Any contract using the district office allowance, such as to rent office space, must be made through the Clerk of the House or Secretary of the Senate. The conditions for buying equipment basically require the legislator to certify that buying is less expensive than renting or leasing; to make the purchase through the Clerk of the House or Secretary of the Senate; and to offer the equipment to the legislator's successor upon leaving office. (If the successor does not want it, it will be transferred to the Office of the Clerk or Secretary.) Another law requires all "agencies" (including state officers) to inquire with CMS before buying any single item of furniture costing at least \$500 to determine whether any surplus furniture is suitable; and if surplus furniture is available, to file an affidavit saying why it is unsuitable before buying new furniture.[29]

A person working for a legislator and paid using the district office allowance can be put on the state payroll, or in some cases can work on a contractual basis. If a person is on the state payroll, both Social Security taxes and contributions to the State Employees' Retirement System are charged against the legislator's district office allowance. A part-time employee has pro-rated amounts deducted. An employee on the state payroll, if working more than half-time, is also eligible for state health insurance. If the person is on a contractual payroll, Social Security and Medicare taxes (7.65%) must be withheld. (Under the Internal Revenue Code and Treasury regulations, a contractual employee who contributes at least 7.5% of pay to an account in Illinois' Deferred Compensation Plan apparently can avoid Social Security coverage, and thus have only the 1.45% Medicare tax withheld.[30]) A legislator who wants to pay a person as an independent contractor should consult a tax advisor, because the Internal Revenue Service carefully examines claims that an assistant is an independent contractor. Independent contractors are not covered by the State Employees' Retirement System or state health insurance.

In fiscal years in which a new General Assembly will convene, the appropriation for district office allowances is divided so that no more than half of it can be spent by a legislator in the first half of the fiscal year (July through December). All members of the new General Assembly then start with half a year's district office allowance for the January-June half of the fiscal year.

Note: Legislators-elect should not obligate any expenditures to be made from their district office allowance until they are sworn in, because such expenditures will not be paid.

New legislators should carefully examine the section of law on district office allowances (25 ILCS 115/4). It (like all Illinois statutes) can be viewed by going to http://www.ilga.gov and clicking on "**Illinois Compiled Statutes**" in the upper-right area of that page (which, although not underlined, is a hyperlink).

Each legislator also gets an allowance for letterhead stationery and envelopes, obtainable from the Legislative Printing Unit.

Vouchers

A voucher is a documentary record of a financial transaction, which makes a claim for payment for specific goods or services. Legislators' offices normally use only two kinds of vouchers: travel vouchers (Form C-10) and invoice vouchers (Form C-13).

Payments to vendors or employees are made from each legislator's district office allowance using those kinds of vouchers. Each legislator receives an informational packet with instructions on how to submit vouchers. Vouchers should be filled in and sent to the proper fiscal office as soon as practical after an invoice is received or travel occurs, because of the time needed to process and submit them to the Comptroller for issuance of a warrant or check.

The Clerk of the House usually holds a 1-day training seminar in late January for new district staff personnel on processing vouchers for district office expenses. The Secretary of the Senate usually holds such training in conjunction with the Legislative Research Unit's District Office Staff Training Seminar (expected to be in June 2009).

Constituent Services

Honors and assistance that legislators can give to constituents are described below.

Legislative Scholarships

Every year, each legislator can award two 4-year scholarships at any state-supported university(ies). In lieu of each 4-year scholarship, a legislator can award two 2-year scholarships or four 1-year scholarships.[31] These scholarships cover tuition and other academic fees—but not housing, medical care, books, and the like.[32] Candidates for legislative scholarships must meet the academic standards for admission like other applicants.[33]

To award a scholarship, the legislator must file the name and address of the recipient, and the length of the scholarship, with the State Superintendent of Education by the opening day of the term when the scholarship is to be used.[34] By that date, the legislator must also file a notarized statement from the scholarship recipient consenting to public disclosure of his or her name, domicile address, university to be attended, degree program, and amount of tuition waived, along with a statement that the recipient is domiciled in the legislative district of the legislator making the nomination. Forms for recipients' statements are available from the Illinois Student Assistance Commission.[35]

If a recipient declines an award or is ineligible, the legislator can nominate another student for the scholarship. If a recipient leaves school or fails to register, another person can be designated to receive the remainder of the scholarship under statutory procedures.[36]

A legislator's failure to make a selection for a scholarship in any year does not cause the scholarship to lapse; a nomination for it can be made at any time before the end of that legislative term.[37]

A legislator can delegate authority to name recipients of legislative scholarships to the Illinois Student Assistance Commission, or ask the Commission to evaluate candidates and make recommendations to the legislator. In either case the legislator must advise the Commission of the criteria to be used in making the evaluation.[38]

Certificates of Recognition

Any legislator can request certificates of recognition, to be signed by the member and attested by the Clerk or Secretary of the Senate, to recognize any person, organization, or event worthy of public commendation. The form of these certificates is determined by the Clerk or Secretary with leadership approval.[39]

Other Constituent Services

The Legislative Research Unit's book *Constituent Services Guide* has information on how legislators' office staffs can help constituents with problems they have with major state agencies. Two copies of it are sent to each legislator. The Legislative Research Unit's "Constituent Service Form" can be used by legislative office staff to record a constituent contact and their actions on the constituent's behalf. Supplies are available from the Legislative Printing Unit.

Notes

1. Telephone conversation with Chris Bell, Comptroller's office, Sept. 2, 2008.
2. 25 ILCS 120/5.
3. Report of the Compensation Review Board, April 25, 1990, p. 5. The April 1990 report allows automatic annual increases in the salaries of state officers, including legislators, to compensate for intervening inflation. Each salary is to increase by the same percentage as the increase during the latest *calendar* year in the Employment Cost Index, Wages and Salaries for State and Local Government Workers issued by the U.S. Department of Labor—limited to a maximum of 5% per year (Report of the Compensation Review Board, April 25, 1990, p. 12). The Illinois Constitution provides that no change in compensation may take place during a legislator's term of office (Ill. Const., Art. 4, sec. 11). But such automatic increases in salary, based on an objective measure of inflation or other objective standard, appear to be constitutional if they are enacted or otherwise provided for *before* the term of office of the persons to whom they apply (1978 Ops. Atty. Gen., p. 125). The purpose behind the constitutional prohibition is to prevent government officers from having discretion to raise their salaries *during* their terms of office.
4. 25 ILCS 115/1, second paragraph, second sentence.
5. 25 ILCS 115/1, second paragraph, first sentence.
6. "Privately Owned Vehicle (POV) Mileage Reimbursement Rates" (downloaded Sept. 2, 2008 from U.S. General Services Administration Internet site). These amounts are also published in 41 Code of Fed. Regs. sec. 301-10.303.
7. Telephone conversation with Carla Smith, Senate Fiscal Officer, Sept. 12, 2008.
8. E-mail message from Nancy Daugherty, fiscal office, Clerk of the House, Sept. 15, 2008.
9. Telephone conversation with Nancy Daugherty, Sept. 17, 2008.
10. 25 ILCS 115/1, second paragraph, last sentence, says each legislator is to get food and lodging allowances "equal to the amount per day permitted to be deducted for such expenses under the Internal Revenue Code." A provision in the Internal Revenue Code allows Illinois legislators to deduct the maximum per diem paid to federal employees when away from home on federal business in Springfield (26 U.S. Code subsec. 162(h)(1)(B)); so the provision of Illinois law just quoted is interpreted to refer to that amount. The limits were downloaded Sept. 18, 2008 from the page for Illinois on the U.S. General Services Administration's Internet site showing per diems allowed by state and locality.
11. 625 ILCS 5/3-606.
12. 26 U.S. Code sec. 457. The annual contribution limits are set by subsecs. 457(e)(15) and (18), and 414(v).
13. 26 U.S. Code subsecs. 457(e)(15)(B) and 415(d).
14. 40 ILCS 5/2-108.1(a)(1) and (2), and 5/2-105 (first paragraph).
15. 40 ILCS 5/2-119.01(b).
16. 40 ILCS 5/2-119(a).
17. 40 ILCS 5/2-119(b).
18. 40 ILCS 5/2-119.1(a), (b), and (e).
19. 40 ILCS 5/2-108(1) defines the term as total compensation paid by the state "for one year of service" but does not specify which year.
20. 40 ILCS 5/2-121 and 5/2-121.1.
21. 40 ILCS 5/2-120.

22. See 40 ILCS 5/2-126.1.
23. 40 ILCS 5/2-126 and 5/2-126.1.
24. 40 ILCS 5/2-123.
25. Ill. Const., Art. 13, sec. 5.
26. See 25 ILCS 115/4, first paragraph. The statute authorizing the allowance says the amounts are to be adjusted for inflation each year, with no year's increase exceeding 5%. But in recent years the General Assembly has appropriated only enough to pay the amounts stated in the text. (That appropriation for fiscal year 2009 is in P.A. 95-731, article 17, sec. 5.)
27. 25 ILCS 115/4, first paragraph, first sentence.
28. 25 ILCS 115/4.2.
29. 30 ILCS 605/7a.
30. 26 U.S. Code subsec. 3121(b)(7)(F) (introductory paragraph) and 26 Code of Fed. Regs. subpar. 31.3121(b)(7)-2(e)(2)(iii)(A).
31. 105 ILCS 5/30-9.
32. 105 ILCS 5/30-13.
33. 105 ILCS 5/30-10 and 5/30-13.
34. 105 ILCS 5/30-10.
35. 105 ILCS 5/30-12.5.
36. 105 ILCS 5/30-11.
37. 105 ILCS 5/30-9, fourth paragraph.
38. 105 ILCS 5/30-9, third paragraph.
39. Senate Rule 6-4 and House Rule 48, 95th General Assembly.