



104TH GENERAL ASSEMBLY

State of Illinois

2025 and 2026

HB1307

Introduced 1/28/2025, by Rep. Lawrence "Larry" Walsh, Jr.

SYNOPSIS AS INTRODUCED:

40 ILCS 5/7-109.3	from Ch. 108 1/2, par. 7-109.3
40 ILCS 5/7-142.1	from Ch. 108 1/2, par. 7-142.1
40 ILCS 5/7-150	from Ch. 108 1/2, par. 7-150
40 ILCS 5/7-156	from Ch. 108 1/2, par. 7-156
30 ILCS 805/8.49 new	

Amends the Illinois Municipal Retirement Fund (IMRF) Article of the Illinois Pension Code. Provides that if a full-time firefighter or firefighter/paramedic employed by a city, village, incorporated town, or township that meets certain requirements is not eligible to participate in a retirement fund created under the Downstate Firefighters Article of the Code, then he or she is eligible to participate, as a sheriff's law enforcement employee, under the IMRF Article of the Code. Specifies survivor and occupational disease disability benefits that are available to the qualifying firefighters. Amends the State Mandates Act to require implementation without reimbursement. Effective immediately.

LRB104 07406 RPS 17447 b

STATE MANDATES
ACT MAY REQUIRE
REIMBURSEMENT

A BILL FOR

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
5 changing Sections 7-109.3, 7-142.1, 7-150, and 7-156 as
6 follows:

7 (40 ILCS 5/7-109.3) (from Ch. 108 1/2, par. 7-109.3)

8 Sec. 7-109.3. "Sheriff's Law Enforcement Employees".

9 (a) "Sheriff's law enforcement employee" or "SLEP" means:

10 (1) A county sheriff and all deputies, other than
11 special deputies, employed on a full time basis in the
12 office of the sheriff.

13 (2) A person who has elected to participate in this
14 Fund under Section 3-109.1 of this Code, and who is
15 employed by a participating municipality to perform police
16 duties.

17 (3) A law enforcement officer employed on a full time
18 basis by a Forest Preserve District, provided that such
19 officer shall be deemed a "sheriff's law enforcement
20 employee" for the purposes of this Article, and service in
21 that capacity shall be deemed to be service as a sheriff's
22 law enforcement employee, only if the board of
23 commissioners of the District have so elected by adoption

1 of an affirmative resolution. Such election, once made,
2 may not be rescinded.

3 (4) A person not eligible to participate in a fund
4 established under Article 3 of this Code who is employed
5 on a full-time basis by a participating municipality or
6 participating instrumentality to perform police duties at
7 an airport, but only if the governing authority of the
8 employer has approved sheriff's law enforcement employee
9 status for its airport police employees by adoption of an
10 affirmative resolution. Such approval, once given, may not
11 be rescinded.

12 (5) A person first hired on or after January 1, 2011
13 who (i) is employed by a participating municipality that
14 has both 30 or more full-time police officers and 50 or
15 more full-time firefighters and has not established a fund
16 under Article 3 or Article 4 of this Code and (ii) is
17 employed on a full-time basis by that participating
18 municipality to perform police duties or firefighting and
19 EMS duties; but only if the governing authority of that
20 municipality has approved sheriff's law enforcement
21 employee status for its police officer or firefighter
22 employees by adoption of an affirmative resolution. The
23 resolution must specify that SLEP status shall be
24 applicable to such employment occurring on or after the
25 adoption of the resolution. Such resolution shall be
26 irrevocable, but shall automatically terminate upon the

1 establishment of an Article 3 or 4 fund by the
2 municipality.

3 (6) Any full-time firefighter or firefighter/paramedic
4 employed by a city, village, incorporated town, or
5 township that has a population of less than 5,000
6 inhabitants, is located in a county of more than 1,000,000
7 inhabitants, and employs 40 or more full-time paid
8 firefighters or firefighter/paramedics who are subject to
9 a collective bargaining agreement, provided that such a
10 person is not eligible to participate in a fund
11 established under Article 4 of this Code.

12 (b) An employee who is a sheriff's law enforcement
13 employee and is granted military leave or authorized leave of
14 absence shall receive service credit in that capacity.
15 Sheriff's law enforcement employees shall not be entitled to
16 out-of-State service credit under Section 7-139.

17 (Source: P.A. 100-354, eff. 8-25-17; 100-1097, eff. 8-26-18.)

18 (40 ILCS 5/7-142.1) (from Ch. 108 1/2, par. 7-142.1)

19 Sec. 7-142.1. Sheriff's law enforcement employees.

20 (a) In lieu of the retirement annuity provided by
21 subparagraph 1 of paragraph (a) of Section 7-142:

22 Any sheriff's law enforcement employee who has 20 or more
23 years of service in that capacity and who terminates service
24 prior to January 1, 1988 shall be entitled at his option to
25 receive a monthly retirement annuity for his service as a

1 sheriff's law enforcement employee computed by multiplying 2%
2 for each year of such service up to 10 years, 2 1/4% for each
3 year of such service above 10 years and up to 20 years, and 2
4 1/2% for each year of such service above 20 years, by his
5 annual final rate of earnings and dividing by 12.

6 Any sheriff's law enforcement employee who has 20 or more
7 years of service in that capacity and who terminates service
8 on or after January 1, 1988 and before July 1, 2004 shall be
9 entitled at his option to receive a monthly retirement annuity
10 for his service as a sheriff's law enforcement employee
11 computed by multiplying 2.5% for each year of such service up
12 to 20 years, 2% for each year of such service above 20 years
13 and up to 30 years, and 1% for each year of such service above
14 30 years, by his annual final rate of earnings and dividing by
15 12.

16 Any sheriff's law enforcement employee who has 20 or more
17 years of service in that capacity and who terminates service
18 on or after July 1, 2004 shall be entitled at his or her option
19 to receive a monthly retirement annuity for service as a
20 sheriff's law enforcement employee computed by multiplying
21 2.5% for each year of such service by his annual final rate of
22 earnings and dividing by 12.

23 If a sheriff's law enforcement employee has service in any
24 other capacity, his retirement annuity for service as a
25 sheriff's law enforcement employee may be computed under this
26 Section and the retirement annuity for his other service under

1 Section 7-142.

2 In no case shall the total monthly retirement annuity for
3 persons who retire before July 1, 2004 exceed 75% of the
4 monthly final rate of earnings. In no case shall the total
5 monthly retirement annuity for persons who retire on or after
6 July 1, 2004 exceed 80% of the monthly final rate of earnings.

7 (b) Whenever continued group insurance coverage is elected
8 in accordance with the provisions of Section 367h of the
9 Illinois Insurance Code, as now or hereafter amended, the
10 total monthly premium for such continued group insurance
11 coverage or such portion thereof as is not paid by the
12 municipality shall, upon request of the person electing such
13 continued group insurance coverage, be deducted from any
14 monthly pension benefit otherwise payable to such person
15 pursuant to this Section, to be remitted by the Fund to the
16 insurance company or other entity providing the group
17 insurance coverage.

18 (c) A sheriff's law enforcement employee who began service
19 in that capacity prior to the effective date of this
20 amendatory Act of the 97th General Assembly and who has
21 service in any other capacity may convert up to 10 years of
22 that service into service as a sheriff's law enforcement
23 employee by paying to the Fund an amount equal to (1) the
24 additional employee contribution required under Section
25 7-173.1, plus (2) the additional employer contribution
26 required under Section 7-172, plus (3) interest on items (1)

1 and (2) at the prescribed rate from the date of the service to
2 the date of payment. Application must be received by the Board
3 while the employee is an active participant in the Fund.
4 Payment must be received while the member is an active
5 participant, except that one payment will be permitted after
6 termination of participation.

7 (d) The changes to subsections (a) and (b) of this Section
8 made by this amendatory Act of the 94th General Assembly apply
9 only to persons in service on or after July 1, 2004. In the
10 case of such a person who begins to receive a retirement
11 annuity before the effective date of this amendatory Act of
12 the 94th General Assembly, the annuity shall be recalculated
13 prospectively to reflect those changes, with the resulting
14 increase beginning to accrue on the first annuity payment date
15 following the effective date of this amendatory Act.

16 (e) Any elected county officer who was entitled to receive
17 a stipend from the State on or after July 1, 2009 and on or
18 before June 30, 2010 may establish earnings credit for the
19 amount of stipend not received, if the elected county official
20 applies in writing to the fund within 6 months after the
21 effective date of this amendatory Act of the 96th General
22 Assembly and pays to the fund an amount equal to (i) employee
23 contributions on the amount of stipend not received, (ii)
24 employer contributions determined by the Board equal to the
25 employer's normal cost of the benefit on the amount of stipend
26 not received, plus (iii) interest on items (i) and (ii) at the

1 actuarially assumed rate.

2 (f) Notwithstanding any other provision of this Article,
3 the provisions of this subsection (f) apply to a person who
4 first becomes a sheriff's law enforcement employee under this
5 Article on or after January 1, 2011, except any person
6 employed as a firefighter or firefighter/paramedic before
7 January 1, 2011, who, after that date, first becomes a
8 sheriff's law enforcement employee under this Article by
9 operation of paragraph (6) of subsection (a) of Section
10 7-109.3.

11 A sheriff's law enforcement employee age 55 or more who
12 has 10 or more years of service in that capacity shall be
13 entitled at his option to receive a monthly retirement annuity
14 for his or her service as a sheriff's law enforcement employee
15 computed by multiplying 2.5% for each year of such service by
16 his or her final rate of earnings.

17 The retirement annuity of a sheriff's law enforcement
18 employee who is retiring after attaining age 50 with 10 or more
19 years of creditable service shall be reduced by one-half of 1%
20 for each month that the sheriff's law enforcement employee's
21 age is under age 55.

22 The maximum retirement annuity under this subsection (f)
23 shall be 75% of final rate of earnings.

24 For the purposes of this subsection (f), "final rate of
25 earnings" means the average monthly earnings obtained by
26 dividing the total salary of the sheriff's law enforcement

1 employee during the 96 consecutive months of service within
2 the last 120 months of service in which the total earnings was
3 the highest by the number of months of service in that period.

4 Notwithstanding any other provision of this Article,
5 beginning on January 1, 2011, for all purposes under this Code
6 (including without limitation the calculation of benefits and
7 employee contributions), except with regard to any person
8 employed as a firefighter or firefighter/paramedic before
9 January 1, 2011, who, after that date, first becomes a
10 sheriff's law enforcement employee under this Article by
11 operation of paragraph (6) of subsection (a) of Section
12 7-109.3, the annual earnings of a sheriff's law enforcement
13 employee to whom this Section applies shall not include
14 overtime and shall not exceed \$106,800; however, that amount
15 shall annually thereafter be increased by the lesser of (i) 3%
16 of that amount, including all previous adjustments, or (ii)
17 one-half the annual unadjusted percentage increase (but not
18 less than zero) in the consumer price index-u for the 12 months
19 ending with the September preceding each November 1, including
20 all previous adjustments.

21 (g) Notwithstanding any other provision of this Article,
22 the monthly annuity of a person who first becomes a sheriff's
23 law enforcement employee under this Article on or after
24 January 1, 2011, except any person employed as a firefighter
25 or firefighter/paramedic before January 1, 2011, who, after
26 that date, first becomes a sheriff's law enforcement employee

1 under this Article by operation of paragraph (6) of subsection
2 (a) of Section 7-109.3, shall be increased on the January 1
3 occurring either on or after the attainment of age 60 or the
4 first anniversary of the annuity start date, whichever is
5 later. Each annual increase shall be calculated at 3% or
6 one-half the annual unadjusted percentage increase (but not
7 less than zero) in the consumer price index-u for the 12 months
8 ending with the September preceding each November 1, whichever
9 is less, of the originally granted retirement annuity. If the
10 annual unadjusted percentage change in the consumer price
11 index-u for a 12-month period ending in September is zero or,
12 when compared with the preceding period, decreases, then the
13 annuity shall not be increased.

14 (h) Notwithstanding any other provision of this Article,
15 for a person who first becomes a sheriff's law enforcement
16 employee under this Article on or after January 1, 2011,
17 except any person employed as a firefighter or
18 firefighter/paramedic before January 1, 2011, who, after that
19 date, first becomes a sheriff's law enforcement employee under
20 this Article by operation of paragraph (6) of subsection (a)
21 of Section 7-109.3, the annuity to which the surviving spouse,
22 children, or parents are entitled under this subsection (h)
23 shall be in the amount of 66 2/3% of the sheriff's law
24 enforcement employee's earned annuity at the date of death.

25 (i) Notwithstanding any other provision of this Article,
26 the monthly annuity of a survivor of a person who first becomes

1 a sheriff's law enforcement employee under this Article on or
2 after January 1, 2011, except any person employed as a
3 firefighter or firefighter/paramedic before January 1, 2011,
4 who, after that date, first becomes a sheriff's law
5 enforcement employee under this Article by operation of
6 paragraph (6) of subsection (a) of Section 7-109.3, shall be
7 increased on the January 1 after attainment of age 60 by the
8 recipient of the survivor's annuity and each January 1
9 thereafter by 3% or one-half the annual unadjusted percentage
10 increase in the consumer price index-u for the 12 months
11 ending with the September preceding each November 1, whichever
12 is less, of the originally granted pension. If the annual
13 unadjusted percentage change in the consumer price index-u for
14 a 12-month period ending in September is zero or, when
15 compared with the preceding period, decreases, then the
16 annuity shall not be increased.

17 (j) For the purposes of this Section, "consumer price
18 index-u" means the index published by the Bureau of Labor
19 Statistics of the United States Department of Labor that
20 measures the average change in prices of goods and services
21 purchased by all urban consumers, United States city average,
22 all items, 1982-84 = 100. The new amount resulting from each
23 annual adjustment shall be determined by the Public Pension
24 Division of the Department of Insurance and made available to
25 the boards of the pension funds.

26 (Source: P.A. 100-148, eff. 8-18-17.)

1 (40 ILCS 5/7-150) (from Ch. 108 1/2, par. 7-150)
2 Sec. 7-150. Total and permanent disability benefits -
3 Eligibility. Total and permanent disability benefits shall be
4 payable to participating employees as hereinafter provided,
5 including those employees receiving disability benefit on July
6 1, 1962.

7 (a) A participating employee shall be considered totally
8 and permanently disabled if:

9 1. He is unable to engage in any gainful activity
10 because of any medically determinable physical or mental
11 impairment which can be expected to result in death or be
12 of a long continued and indefinite duration, other than as
13 a result of self-inflicted injury or addiction to narcotic
14 drugs;

15 2. The Board has received a written certification by
16 at least 1 licensed and practicing physician stating that
17 the employee meets the qualifications of subparagraph 1 of
18 this paragraph (a).

19 (b) A totally and permanently disabled employee is
20 entitled to a permanent disability benefit provided:

21 1. He has exhausted his temporary disability benefits.

22 2. He:

23 (i) has at least one year of service immediately
24 preceding the date the disability was incurred and has
25 made contributions to the fund for at least the number

1 of months of service normally required in his position
2 during a 12 month period, or has at least 5 years of
3 service credit, the last year of which immediately
4 preceded the date the disability was incurred; or

5 (ii) had qualified under clause (i) above, but had
6 an interruption in service of not more than 3 months in
7 the 12 months preceding the date the temporary
8 disability was incurred and was not paid a separation
9 benefit; or

10 (iii) had qualified under clause (i) above, but
11 had an interruption after 20 or more years of
12 creditable service, was not paid a separation benefit,
13 and returned to service prior to the date the
14 disability was incurred.

15 Item (iii) of this subdivision shall apply to all
16 employees whose disabilities were incurred on or after
17 July 1, 1985, and any such employee who becomes eligible
18 for a disability benefit under item (iii) shall be
19 entitled to receive a lump sum payment of any accumulated
20 disability benefits which may accrue from the date the
21 disability was incurred until the effective date of this
22 amendatory Act of 1987.

23 Periods of qualified leave granted in compliance with
24 the federal Family and Medical Leave Act shall be ignored
25 for purposes of determining the number of consecutive
26 months of employment under this subdivision (b)2.

1 3. He is receiving no earnings from a participating
2 municipality or instrumentality thereof or participating
3 instrumentality, except as allowed under subsection (f) of
4 Section 7-152.

5 4. He has not refused to submit to a reasonable
6 physical examination by a physician appointed by the
7 Board.

8 5. His disability is not the result of a mental or
9 physical condition which existed on the earliest date of
10 service from which he has uninterrupted service, including
11 prior service, at the date of his disability, provided
12 that this limitation shall not be applicable to a
13 participating employee who, without receiving a disability
14 benefit, receives 5 years of creditable service.

15 6. He is not separated from the service of his
16 employing participating municipality or instrumentality
17 thereof or participating instrumentality on the date his
18 temporary disability was incurred; for the purposes of
19 payment of total and permanent disability benefits, a
20 participating employee, whose employment relationship is
21 terminated by his employing municipality, shall be deemed
22 not to be separated from the service of his employing
23 municipality or participating instrumentality if he
24 continues disabled by the same condition and so long as he
25 is otherwise entitled to such disability benefit.

26 7. He has not refused to apply for a disability

1 benefit under the Federal Social Security Act at the
2 request of the Board.

3 8. He has not failed or refused to consent to and sign
4 an authorization allowing the Board to receive copies of
5 or to examine his medical and hospital records.

6 9. He has not failed or refused to provide complete
7 information regarding any other employment for
8 compensation he has received since becoming disabled.

9 (c) A participating employee shall remain eligible and may
10 make application for a total and permanent disability benefit
11 within 90 days after the termination of his temporary
12 disability benefits or within such longer period terminating
13 at the end of the period during which his employing
14 municipality is prevented from employing him by reason of any
15 statutory prohibition.

16 (d) Notwithstanding any other provision of this Article, a
17 firefighter or firefighter/paramedic who participates under
18 this Article, has 5 or more years of creditable service, and is
19 found unable to perform his or her duties in the fire
20 department by reason of heart disease, stroke, tuberculosis,
21 or any disease of the lungs or respiratory tract, resulting
22 from service as a firefighter, is entitled to an occupational
23 disease disability pension during any period of such
24 disability for which he or she has no right to receive salary.

25 Any active firefighter or firefighter/paramedic who
26 participates under this Article, has completed 5 or more years

1 of service, and is unable to perform his or her duties in the
2 fire department by reason of a disabling cancer, which
3 develops or manifests itself during a period while the
4 firefighter or firefighter/paramedic is in the service of the
5 fire department, shall be entitled to receive an occupational
6 disease disability benefit during any period of such
7 disability for which he or she does not have a right to receive
8 salary. In order to receive this occupational disease
9 disability benefit, (i) the type of cancer involved must be a
10 type that may be caused by exposure to heat, radiation, or a
11 known carcinogen, as defined by the International Agency for
12 Research on Cancer, and (ii) the cancer must (and is
13 rebuttably presumed to) arise as a result of service as a
14 firefighter.

15 A firefighter or firefighter/paramedic who participates
16 under this Article and who enters the service after August 27,
17 1971 shall be examined by one or more practicing physicians
18 appointed by the Board. If the examination discloses
19 impairment of the heart, lungs, or respiratory tract, or the
20 existence of any cancer, the firefighter or
21 firefighter/paramedic who participates under this Article
22 shall not be entitled to the occupational disease disability
23 pension unless and until a subsequent examination reveals no
24 such impairment or cancer.

25 The occupational disease disability pension shall be equal
26 to the greater of (1) 65% of the salary attached to the rank

1 held by the firefighter in the fire service at the time of his
2 or her removal from the municipality's fire department payroll
3 or (2) the retirement pension that the firefighter or
4 firefighter/paramedic would be eligible to receive if he or
5 she retired (but not including any automatic annual increase
6 in that retirement pension).

7 The firefighter or firefighter/paramedic who participates
8 under this Article is also entitled to a child's disability
9 benefit of \$20 a month for each natural or legally adopted
10 unmarried child less than age 18 who is dependent upon the
11 firefighter or firefighter/paramedic for support. The total
12 child's disability benefit when added to the occupational
13 disease disability pension shall not exceed 75% of the
14 firefighter's or firefighter/paramedic's salary at the time of
15 the grant of occupational disease disability pension.

16 The occupational disease disability pension is payable to
17 the firefighter or firefighter/paramedic during the period of
18 the disability. If the disability ceases before the death of
19 the firefighter or firefighter/paramedic, the disability
20 pension payable under this Section shall also cease, and the
21 firefighter or firefighter/paramedic thereafter shall receive
22 such pension benefits as are provided in accordance with other
23 provisions of this Article.

24 If a firefighter or firefighter/paramedic who participates
25 under this Article dies while still disabled and receiving a
26 disability pension under this Section, the disability pension

1 shall continue to be paid to the firefighter's or
2 firefighter/paramedic's survivors. A pension previously
3 granted under this Section to a firefighter or
4 firefighter/paramedic who died while receiving a disability
5 pension under this Section shall be deemed to be a
6 continuation of the pension provided under this Section and
7 shall be deemed to be in the nature of worker's occupational
8 disease compensation payments. The changes to this Section
9 made by this amendatory Act of the 104th General Assembly are
10 intended to be retroactive and are not limited to persons in
11 service on or after the effective date of this amendatory Act
12 of the 104th General Assembly.

13 The child's disability benefit shall terminate if the
14 disability ceases while the firefighter or
15 firefighter/paramedic is alive or when the child or children
16 attain age 18 or marry, whichever event occurs first, except
17 that benefits payable on account of a child under this Section
18 shall not be reduced or terminated by reason of the child's
19 attainment of age 18 if he or she is then dependent by reason
20 of a physical or mental disability but shall continue to be
21 paid as long as such dependency continues. Individuals over
22 the age of 18 and adjudged as a disabled person pursuant to
23 Article XIa of the Probate Act of 1975, except for persons
24 receiving benefits under Article III of the Illinois Public
25 Aid Code, shall be eligible to receive benefits under this
26 Act.

1 (Source: P.A. 101-151, eff. 7-26-19.)

2 (40 ILCS 5/7-156) (from Ch. 108 1/2, par. 7-156)

3 Sec. 7-156. Surviving spouse annuities - amount.

4 (a) The amount of surviving spouse annuity shall be:

5 1. Upon the death of an employee annuitant or such person
6 entitled, upon application, to a retirement annuity at date of
7 death, (i) an amount equal to 50% for a Tier 1 regular employee
8 or 66 2/3% for a Tier 2 regular employee of the retirement
9 annuity which was or would have been payable exclusive of the
10 amount so payable which was provided from additional credits,
11 and disregarding any election made under paragraph (b) of
12 Section 7-142, plus (ii) an annuity which could be provided at
13 the then attained age of the surviving spouse and under
14 actuarial tables then in effect, from the excess of the
15 additional credits, (excluding any such credits used to create
16 a reversionary annuity) used to provide the annuity granted
17 pursuant to paragraph (a) (2) of Section 7-142 of this article
18 over the total annuity payments made pursuant thereto.

19 2. Upon the death of a participating employee on or after
20 attainment of age 55, an amount equal to 50% for a Tier 1
21 regular employee or 66 2/3% for a Tier 2 regular employee of
22 the retirement annuity which he could have had as of the date
23 of death had he then retired and applied for annuity,
24 exclusive of the portion thereof which could have been
25 provided from additional credits, and disregarding paragraph

1 (b) of Section 7-142, plus an amount equal to the annuity which
2 could be provided from the total of his accumulated additional
3 credits at date of death, on the basis of the attained age of
4 the surviving spouse on such date.

5 3. Upon the death of a participating employee before age
6 55, an amount equal to 50% for a Tier 1 regular employee or 66
7 2/3% for a Tier 2 regular employee of the retirement annuity
8 which he could have had as of his attained age on the date of
9 death, had he then retired and applied for annuity, and the
10 provisions of this Article that no such annuity shall begin
11 until the employee has attained at least age 55 were not
12 applicable, exclusive of the portion thereof which could have
13 been provided from additional credits and disregarding
14 paragraph (b) of Section 7-142, plus an amount equal to the
15 annuity which could be provided from the total of his
16 accumulated additional credits at date of death, on the basis
17 of the attained age of the surviving spouse on such date.

18 In the case of the surviving spouse of a person who dies
19 before June 1, 2006 (the effective date of Public Act 94-712),
20 if the surviving spouse is more than 5 years younger than the
21 deceased, that portion of the annuity which is not based on
22 additional credits shall be reduced in the ratio of the value
23 of a life annuity of \$1 per year at an age of 5 years less than
24 the attained age of the deceased, at the earlier of the date of
25 the death or the date his retirement annuity begins, to the
26 value of a life annuity of \$1 per year at the attained age of

1 the surviving spouse on such date, according to actuarial
2 tables approved by the Board. This reduction does not apply to
3 the surviving spouse of a person who dies on or after June 1,
4 2006 (the effective date of Public Act 94-712).

5 In computing the amount of a surviving spouse annuity,
6 incremental increases of retirement annuities to the date of
7 death of the employee annuitant shall be considered.

8 (b) If the employee was a Tier 1 regular employee, each
9 surviving spouse annuity payable on January 1, 1988 shall be
10 increased on that date by 3% of the original amount of the
11 annuity. Each surviving spouse annuity that begins after
12 January 1, 1988 shall be increased on the January 1 next
13 occurring after the annuity begins, by an amount equal to (i)
14 3% of the original amount thereof if the deceased employee was
15 receiving a retirement annuity at the time of his death;
16 otherwise (ii) 0.25% of the original amount thereof for each
17 complete month which has elapsed since the date the annuity
18 began.

19 On each January 1 after the date of the initial increase
20 under this subsection, each surviving spouse annuity shall be
21 increased by 3% of the originally granted amount of the
22 annuity.

23 (c) If the participating employee was a Tier 2 regular
24 employee, each surviving spouse annuity shall be increased (1)
25 on each January 1 occurring on or after the commencement of the
26 annuity if the deceased member died while receiving a

1 retirement annuity or (2) in other cases, on each January 1
2 occurring after the first anniversary of the commencement of
3 the annuity. Such annual increase shall be calculated at 3% or
4 one-half the annual unadjusted percentage increase (but not
5 less than zero) in the consumer price index-u for the 12 months
6 ending with the September preceding each November 1, whichever
7 is less, of the originally granted surviving spouse annuity.
8 If the annual unadjusted percentage change in the consumer
9 price index-u for the 12 months ending with the September
10 preceding each November 1 is zero or there is a decrease, then
11 the annuity shall not be increased.

12 (d) Notwithstanding any other provision of this Article,
13 the pension of the surviving spouse of a firefighter who
14 qualifies as a sheriff's law enforcement employee under
15 paragraph (6) of subsection (a) of Section 7-109.3 and dies on
16 or after January 1, 1988 as a result of sickness, accident, or
17 injury incurred in or resulting from the performance of an act
18 of duty or from the cumulative effects of acts of duty shall
19 not be less than 100% of the salary attached to the rank held
20 by the deceased firefighter on the last day of service.

21 (Source: P.A. 102-210, eff. 1-1-22.)

22 Section 90. The State Mandates Act is amended by adding
23 Section 8.49 as follows:

24 (30 ILCS 805/8.49 new)

1 Sec. 8.49. Exempt mandate. Notwithstanding Sections 6 and
2 8 of this Act, no reimbursement by the State is required for
3 the implementation of any mandate created by this amendatory
4 Act of the 104th General Assembly.

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