

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 5-238 and 6-229 as follows:

6 (40 ILCS 5/5-238)

7 Sec. 5-238. Provisions applicable to new hires; Tier 2.

8 (a) Notwithstanding any other provision of this Article,
9 the provisions of this Section apply to a person who first
10 becomes a policeman under this Article on or after January 1,
11 2011, and to certain qualified survivors of such a policeman.
12 Such persons, and the benefits and restrictions that apply
13 specifically to them under this Article, may be referred to as
14 "Tier 2".

15 (b) A policeman who has withdrawn from service, has
16 attained age 50 or more, and has 10 or more years of service in
17 that capacity shall be entitled, upon proper application being
18 received by the Fund, to receive a Tier 2 monthly retirement
19 annuity for his service as a police officer. The Tier 2 monthly
20 retirement annuity shall be computed by multiplying 2.5% for
21 each year of such service by his or her final average salary,
22 subject to an annuity reduction factor of one-half of 1% for
23 each month that the police officer's age at retirement is

1 under age 55. The Tier 2 monthly retirement annuity is in lieu
2 of any age and service annuity or other form of retirement
3 annuity under this Article.

4 The maximum retirement annuity under this subsection (b)
5 shall be 75% of final average salary.

6 For the purposes of this subsection (b), "final average
7 salary" means the greater of: (i) the average monthly salary
8 obtained by dividing the total salary of the policeman during
9 the 96 consecutive months of service within the last 120
10 months of service in which the total salary was the highest by
11 the number of months of service in that period; or (ii) the
12 average monthly salary obtained by dividing the total salary
13 of the policeman during the 48 consecutive months of service
14 within the last 60 months of service in which the total salary
15 was the highest by the number of months of service in that
16 period.

17 Beginning on January 1, 2011, for all purposes under this
18 Code (including without limitation the calculation of benefits
19 and employee contributions), the annual salary based on the
20 plan year of a member or participant to whom this Section
21 applies shall not exceed \$106,800; however, beginning July 1,
22 2025, the annual salary shall not exceed \$141,407.74 and that
23 amount shall annually thereafter be increased by the lesser of
24 (i) 3% of that amount, including all previous adjustments, or
25 (ii) ~~one-half~~ the annual unadjusted percentage increase (but
26 not less than zero) in the consumer price index-u for the 12

1 months ending with the September preceding each November 1,
2 including all previous adjustments.

3 Nothing in this amendatory Act of the 104th General
4 Assembly shall cause or otherwise result in any retroactive
5 adjustment of any employee contributions.

6 (c) Notwithstanding any other provision of this Article,
7 for a person who first becomes a policeman under this Article
8 on or after January 1, 2011, eligibility for and the amount of
9 the annuity to which the qualified surviving spouse, children,
10 and parents are entitled under this subsection (c) shall be
11 determined as follows:

12 (1) The surviving spouse of a deceased policeman to
13 whom this Section applies shall be deemed qualified to
14 receive a Tier 2 surviving spouse's annuity under this
15 paragraph (1) if: (i) the deceased policeman meets the
16 requirements specified under subdivision (A), (B), (C), or
17 (D) of this paragraph (1); and (ii) the surviving spouse
18 would not otherwise be excluded from receiving a widow's
19 annuity under the eligibility requirements for a widow's
20 annuity set forth in Section 5-146. The Tier 2 surviving
21 spouse's annuity is in lieu of the widow's annuity
22 determined under any other Section of this Article and is
23 subject to the requirements of Section 5-147.1.

24 As used in this subsection (c), "earned annuity" means
25 a Tier 2 monthly retirement annuity determined under
26 subsection (b) of this Section, including any increases

1 the policeman had received pursuant to Section 5-167.1.

2 (A) If the deceased policeman was receiving an
3 earned annuity at the date of his or her death, the
4 Tier 2 surviving spouse's annuity under this paragraph
5 (1) shall be in the amount of 66 2/3% of the
6 policeman's earned annuity at the date of death.

7 If the deceased policeman was a parent of a child
8 or children, including any child who has been
9 conceived but not yet born, and there is a surviving
10 spouse, 12% of the policeman's earned annuity at the
11 date of death shall be granted to the guardian of any
12 such minor child or children for each such child until
13 attainment of age 18. Upon the death of the surviving
14 spouse leaving one or more children under the age of
15 18, or upon the death of a policeman leaving one or
16 more children under the age of 18 but no surviving
17 spouse, a monthly pension of 20% of the policeman's
18 monthly salary at the date of death shall be granted to
19 the duly appointed guardian of each such child for the
20 support and maintenance of each such child until the
21 child reaches age 18. The benefit in this paragraph is
22 in lieu of a benefit under paragraph (2) of this
23 subsection (c) but does not apply if the beneficiary
24 is entitled to receive a greater benefit under
25 paragraph (2) of this subsection (c).

26 (B) If the deceased policeman was not receiving an

1 earned annuity but had at least 10 years of service at
2 the time of death, the Tier 2 surviving spouse's
3 annuity under this paragraph (1) shall be the greater
4 of: (i) 30% of the annual maximum salary attached to
5 the classified civil service position of a first class
6 patrolman at the time of his death; (ii) 54% of the
7 policeman's monthly salary at the time of the
8 policeman's death; or (iii) ~~(ii)~~ 66 2/3% of the Tier 2
9 monthly retirement annuity that the deceased policeman
10 would have been eligible to receive under subsection
11 (b) of this Section, based upon the actual service
12 accrued through the day before the policeman's death,
13 but determined as though the policeman was at least
14 age 55 on the day before his or her death and retired
15 on that day.

16 If the deceased policeman was a parent of a child
17 or children, including any child who has been
18 conceived but not yet born, and there is a surviving
19 spouse, 12% of the policeman's monthly salary at the
20 date of death shall be granted to the guardian of any
21 such minor child or children for each such child until
22 attainment of age 18. Upon the death of the surviving
23 spouse leaving one or more children under the age of
24 18, or upon the death of a policeman leaving one or
25 more children under the age of 18 but no surviving
26 spouse, a monthly pension of 20% of the policeman's

1 monthly salary at the date of death shall be granted to
2 the duly appointed guardian of each such child for the
3 support and maintenance of each such child until the
4 child reaches age 18. The benefit in this paragraph is
5 in lieu of a benefit under paragraph (2) of this
6 subsection (c) but does not apply if the beneficiary
7 is entitled to receive a greater benefit under
8 paragraph (2) of this subsection (c).

9 (C) If the deceased policeman was an active
10 policeman with at least 1 1/2 but less than 10 years of
11 service at the time of death, the Tier 2 surviving
12 spouse's annuity under this paragraph (1) shall be the
13 greater of: (i) ~~in the amount of~~ 30% of the annual
14 maximum salary attached to the classified civil
15 service position of a first class patrolman at the
16 time of his death; or (ii) 54% of the policeman's
17 monthly salary at the time of the policeman's death.

18 If the deceased policeman was a parent of a child
19 or children, including any child who has been
20 conceived but not yet born, and there is a surviving
21 spouse, 12% of the policeman's monthly salary at the
22 date of death shall be granted to the guardian of any
23 such minor child or children for each such child until
24 attainment of age 18. Upon the death of the surviving
25 spouse leaving one or more children under the age of
26 18, or upon the death of a policeman leaving one or

1 more children under the age of 18 but no surviving
2 spouse, a monthly pension of 20% of the policeman's
3 monthly salary at the date of death shall be granted to
4 the duly appointed guardian of each such child for the
5 support and maintenance of each such child until the
6 child reaches age 18. The benefit in this paragraph is
7 in lieu of a benefit under paragraph (2) of this
8 subsection (c) but does not apply if the beneficiary
9 is entitled to receive a greater benefit under
10 paragraph (2) of this subsection (c).

11 (D) If the performance of an act or acts of duty
12 results directly in the death of a policeman subject
13 to this Section, or prevents him from subsequently
14 resuming active service in the police department, and
15 if the policeman's Tier 2 surviving spouse would
16 otherwise meet the eligibility requirements for a
17 compensation annuity or supplemental annuity granted
18 under Section 5-144, then in addition to the Tier 2
19 surviving spouse's annuity provided under subdivision
20 (A), (B), or (C) of this paragraph (1), whichever
21 applies, the Tier 2 surviving spouse shall be
22 qualified to receive compensation annuity or
23 supplemental annuity, as would be provided under
24 Section 5-144, in order to bring the total benefit up
25 to the applicable 75% salary limitation provided in
26 that Section, but subject to the Tier 2 salary cap

1 provided under subsection (b) of this Section; except
2 that no such annuity shall be paid to the surviving
3 spouse of a policeman who dies while in receipt of
4 disability benefits when the policeman's death was
5 caused by an intervening illness or injury unrelated
6 to the illness or injury that had prevented him from
7 subsequently resuming active service in the police
8 department.

9 (E) Notwithstanding any other provision of this
10 Article, the monthly Tier 2 surviving spouse's annuity
11 under subdivision (A) or (B) of this paragraph (1)
12 shall be increased on the January 1 next occurring
13 after (i) attainment of age 60 by the recipient of the
14 Tier 2 surviving spouse's annuity or (ii) the first
15 anniversary of the Tier 2 surviving spouse's annuity
16 start date, whichever is later, and on each January 1
17 thereafter, by 3% or one-half the annual unadjusted
18 percentage increase (but not less than zero) in the
19 consumer price index-u for the 12 months ending with
20 the September preceding each November 1, whichever is
21 less, of the originally granted Tier 2 surviving
22 spouse's annuity. If the unadjusted percentage change
23 in the consumer price index-u for a 12-month period
24 ending in September is zero or, when compared with the
25 preceding period, decreases, then the annuity shall
26 not be increased.

1 For the purposes of this Section, "consumer price
2 index-u" means the index published by the Bureau of
3 Labor Statistics of the United States Department of
4 Labor that measures the average change in prices of
5 goods and services purchased by all urban consumers,
6 United States city average, all items, 1982-84 = 100.
7 The new amount resulting from each annual adjustment
8 shall be determined by the Public Pension Division of
9 the Department of Insurance and made available to the
10 boards of the pension funds.

11 (F) Notwithstanding the other provisions of this
12 paragraph (1), for a qualified surviving spouse who is
13 entitled to a Tier 2 surviving spouse's annuity under
14 subdivision (A), (B), (C), or (D) of this paragraph
15 (1), that Tier 2 surviving spouse's annuity shall not
16 be less than the amount of the minimum widow's annuity
17 established from time to time under Section 5-167.4.

18 (2) Surviving children of a deceased policeman subject
19 to this Section who would otherwise meet the eligibility
20 requirements for a child's annuity set forth in Sections
21 5-151 and 5-152 shall be deemed qualified to receive a
22 Tier 2 child's annuity under this subsection (c), which
23 shall be in lieu of, but in the same amount and paid in the
24 same manner as, the child's annuity provided under those
25 Sections; except that any salary used for computing a Tier
26 2 child's annuity shall be subject to the Tier 2 salary cap

1 provided under subsection (b) of this Section. For
2 purposes of determining any pro rata reduction in child's
3 annuities under this subsection (c), references in Section
4 5-152 to the combined annuities of the family shall be
5 deemed to refer to the combined Tier 2 surviving spouse's
6 annuity, if any, and the Tier 2 child's annuities payable
7 under this subsection (c).

8 (3) Surviving parents of a deceased policeman subject
9 to this Section who would otherwise meet the eligibility
10 requirements for a parent's annuity set forth in Section
11 5-152 shall be deemed qualified to receive a Tier 2
12 parent's annuity under this subsection (c), which shall be
13 in lieu of, but in the same amount and paid in the same
14 manner as, the parent's annuity provided under Section
15 5-152.1; except that any salary used for computing a Tier
16 2 parent's annuity shall be subject to the Tier 2 salary
17 cap provided under subsection (b) of this Section. For the
18 purposes of this Section, a reference to "annuity" in
19 Section 5-152.1 includes: (i) in the context of a widow, a
20 Tier 2 surviving spouse's annuity and (ii) in the context
21 of a child, a Tier 2 child's annuity.

22 Notwithstanding Section 1-103.1, the changes made to this
23 subsection by this amendatory Act of the 104th General
24 Assembly apply without regard to whether the deceased
25 policeman was in service on or after the effective date of this
26 amendatory Act of the 104th General Assembly. The changes made

1 by this amendatory Act of the 104th General Assembly shall not
2 diminish the survivor's benefits described in this Section.

3 (d) The General Assembly finds and declares that the
4 provisions of this Section, as enacted by Public Act 96-1495,
5 require clarification relating to necessary eligibility
6 standards and the manner of determining and paying the
7 intended Tier 2 benefits and contributions in order to enable
8 the Fund to unambiguously implement and administer benefits
9 for Tier 2 members. The changes to this Section and the
10 conforming changes to Sections 5-153, 5-155, 5-163, 5-167.1
11 (except for the changes to subsection (a) of that Section),
12 5-169, and 5-170 made by this amendatory Act of the 99th
13 General Assembly are enacted to clarify the provisions of this
14 Section as enacted by Public Act 96-1495, and are hereby
15 declared to represent and be consistent with the original and
16 continuing intent of this Section and Public Act 96-1495.

17 (e) The changes to Sections 5-153, 5-155, 5-163, 5-167.1
18 (except for the changes to subsection (a) of that Section),
19 5-169, and 5-170 made by this amendatory Act of the 99th
20 General Assembly are intended to be retroactive to January 1,
21 2011 (the effective date of Public Act 96-1495) and, for the
22 purposes of Section 1-103.1 of this Code, they apply without
23 regard to whether the relevant policeman was in service on or
24 after the effective date of this amendatory Act of the 99th
25 General Assembly.

26 (Source: P.A. 99-905, eff. 11-29-16.)

1 (40 ILCS 5/6-229)

2 Sec. 6-229. Provisions applicable to new hires; Tier 2.

3 (a) Notwithstanding any other provision of this Article,
4 the provisions of this Section apply to a person who first
5 becomes a fireman under this Article on or after January 1,
6 2011, and to certain qualified survivors of such a fireman.
7 Such persons, and the benefits and restrictions that apply
8 specifically to them under this Article, may be referred to as
9 "Tier 2".

10 (b) A fireman who has withdrawn from service, has attained
11 age 50 or more, and has 10 or more years of service in that
12 capacity shall be entitled, upon proper application being
13 received by the Fund, to receive a Tier 2 monthly retirement
14 annuity for his service as a fireman. The Tier 2 monthly
15 retirement annuity shall be computed by multiplying 2.5% for
16 each year of such service by his or her final average salary,
17 subject to an annuity reduction factor of one-half of 1% for
18 each month that the fireman's age at retirement is under age
19 55. The Tier 2 monthly retirement annuity is in lieu of any age
20 and service annuity or other form of retirement annuity under
21 this Article.

22 The maximum retirement annuity under this subsection (b)
23 shall be 75% of final average salary.

24 For the purposes of this subsection (b), "final average
25 salary" means the greater of (1) the average monthly salary

1 obtained by dividing the total salary of the fireman during
2 the 96 consecutive months of service within the last 120
3 months of service in which the total salary was the highest by
4 the number of months of service in that period or (2) the
5 average monthly salary obtained by dividing the total salary
6 of the fireman during the 48 consecutive months of service
7 within the last 60 months of service in which the total salary
8 was the highest by the number of months of service in that
9 period.

10 Beginning on January 1, 2011, for all purposes under this
11 Code (including without limitation the calculation of benefits
12 and employee contributions), the annual salary based on the
13 plan year of a member or participant to whom this Section
14 applies shall not exceed \$106,800; however, beginning July 1,
15 2025, the annual salary shall not exceed \$141,407.74 and that
16 amount shall annually thereafter be increased by the lesser of
17 (i) 3% of that amount, including all previous adjustments, or
18 (ii) ~~one-half~~ the annual unadjusted percentage increase (but
19 not less than zero) in the consumer price index-u for the 12
20 months ending with the September preceding each November 1,
21 including all previous adjustments.

22 Nothing in this amendatory Act of the 104th General
23 Assembly shall cause or otherwise result in any retroactive
24 adjustment of any employee contributions.

25 (b-5) For the purposes of this Section, "consumer price
26 index-u" means the index published by the Bureau of Labor

1 Statistics of the United States Department of Labor that
2 measures the average change in prices of goods and services
3 purchased by all urban consumers, United States city average,
4 all items, 1982-84 = 100. The new amount resulting from each
5 annual adjustment shall be determined by the Public Pension
6 Division of the Department of Insurance and made available to
7 the boards of the retirement systems and pension funds by
8 November 1 of each year.

9 (c) Notwithstanding any other provision of this Article,
10 for a person who first becomes a fireman under this Article on
11 or after January 1, 2011, eligibility for and the amount of the
12 annuity to which the qualified surviving spouse, children, and
13 parents of the fireman are entitled under this subsection (c)
14 shall be determined as follows:

15 (1) The surviving spouse of a deceased fireman to whom
16 this Section applies shall be deemed qualified to receive
17 a Tier 2 surviving spouse's annuity under this paragraph
18 (1) if: (i) the deceased fireman meets the requirements
19 specified under subdivision (A), (B), (C), or (D) of this
20 paragraph (1); and (ii) the surviving spouse would not
21 otherwise be excluded from receiving a widow's annuity
22 under the eligibility requirements for a widow's annuity
23 set forth in Section 6-142. The Tier 2 surviving spouse's
24 annuity is in lieu of the widow's annuity determined under
25 any other Section of this Article and is subject to the
26 requirements of Section 6-143.2.

1 As used in this subsection (c), "earned pension" means
2 a Tier 2 monthly retirement annuity determined under
3 subsection (b) of this Section, including any increases
4 the fireman had received pursuant to Section 6-164.

5 (A) If the deceased fireman was receiving an
6 earned pension at the date of his or her death, the
7 Tier 2 surviving spouse's annuity under this paragraph
8 (1) shall be in the amount of 66 2/3% of the fireman's
9 earned pension at the date of death.

10 If the deceased fireman was a parent of a child or
11 children, including any child who has been conceived
12 but not yet born, and there is a surviving spouse, 12%
13 of the fireman's earned annuity at the date of death
14 shall be granted to the guardian of any such minor
15 child or children for each such child until attainment
16 of age 18. Upon the death of the surviving spouse
17 leaving one or more children under the age of 18, or
18 upon the death of a fireman leaving one or more
19 children under the age of 18 but no surviving spouse, a
20 monthly pension of 20% of the fireman's monthly salary
21 at the date of death shall be granted to the duly
22 appointed guardian of each such child for the support
23 and maintenance of each such child until the child
24 reaches age 18. The benefit in this paragraph is in
25 lieu of a benefit under paragraph (2) of this
26 subsection (c) but does not apply if the beneficiary

1 is entitled to receive a greater benefit under
2 paragraph (2) of this subsection (c).

3 (B) If the deceased fireman was not receiving an
4 earned pension but had at least 10 years of service at
5 the time of death, the Tier 2 surviving spouse's
6 annuity under this paragraph (1) shall be the greater
7 of: (i) 30% of the salary attached to the rank of first
8 class firefighter in the classified career service at
9 the time of the fireman's death; (ii) 54% of the
10 fireman's monthly salary at the time of the fireman's
11 death; or (iii) ~~(ii)~~ 66 2/3% of the Tier 2 monthly
12 retirement annuity that the deceased fireman would
13 have been eligible to receive under subsection (b) of
14 this Section, based upon the actual service accrued
15 through the day before the fireman's death, but
16 determined as though the fireman was at least age 55 on
17 the day before his or her death and retired on that
18 day.

19 If the deceased fireman was a parent of a child or
20 children, including any child who has been conceived
21 but not yet born, and there is a surviving spouse, 12%
22 of the fireman's monthly salary at the date of death
23 shall be granted to the guardian of any such minor
24 child or children for each such child until attainment
25 of age 18. Upon the death of the surviving spouse
26 leaving one or more children under the age of 18, or

1 upon the death of a fireman leaving one or more
2 children under the age of 18 but no surviving spouse, a
3 monthly pension of 20% of the fireman's monthly salary
4 at the date of death shall be granted to the duly
5 appointed guardian of each such child for the support
6 and maintenance of each such child until the child
7 reaches age 18. The benefit in this paragraph is in
8 lieu of a benefit under paragraph (2) of this
9 subsection (c) but does not apply if the beneficiary
10 is entitled to receive a greater benefit under
11 paragraph (2) of this subsection (c).

12 (C) If the deceased fireman was an active fireman
13 with at least 1 1/2 but less than 10 years of service
14 at the time of death, the Tier 2 surviving spouse's
15 annuity under this paragraph (1) shall be the greater
16 of: (i) in the amount of 30% of the salary attached to
17 the rank of first class firefighter in the classified
18 career service at the time of the fireman's death; or
19 (ii) 54% of the fireman's monthly salary at the time of
20 the fireman's death.

21 If the deceased fireman was a parent of a child or
22 children, including any child who has been conceived
23 but not yet born, and there is a surviving spouse, 12%
24 of the fireman's monthly salary at the date of death
25 shall be granted to the guardian of any such minor
26 child or children for each such child until attainment

1 of age 18. Upon the death of the surviving spouse
2 leaving one or more children under the age of 18, or
3 upon the death of a fireman leaving one or more
4 children under the age of 18 but no surviving spouse, a
5 monthly pension of 20% of the fireman's monthly salary
6 at the date of death shall be granted to the duly
7 appointed guardian of each such child for the support
8 and maintenance of each such child until the child
9 reaches age 18. The benefit in this paragraph is in
10 lieu of a benefit under paragraph (2) of this
11 subsection (c) but does not apply if the beneficiary
12 is entitled to receive a greater benefit under
13 paragraph (2) of this subsection (c).

14 (D) Notwithstanding subdivisions (A), (B), and (C)
15 of this paragraph (1), if the performance of an act or
16 acts of duty results directly in the death of a fireman
17 subject to this Section, or prevents him from
18 subsequently resuming active service in the fire
19 department, then a surviving spouse who would
20 otherwise meet the eligibility requirements for a
21 death in the line of duty widow's annuity granted
22 under Section 6-140 shall be deemed to be qualified
23 for a Tier 2 surviving spouse's annuity under this
24 subdivision (D); except that no such annuity shall be
25 paid to the surviving spouse of a fireman who dies
26 while in receipt of disability benefits when the

1 fireman's death was caused by an intervening illness
2 or injury unrelated to the illness or injury that had
3 prevented him from subsequently resuming active
4 service in the fire department. The Tier 2 surviving
5 spouse's annuity calculated under this subdivision (D)
6 shall be in lieu of, but in the same amount and paid in
7 the same manner as, the widow's annuity provided under
8 Section 6-140; except that the salary used for
9 computing a Tier 2 surviving spouse's annuity under
10 this subdivision (D) shall be subject to the Tier 2
11 salary cap provided under subsection (b) of this
12 Section.

13 (E) Notwithstanding any other provision of this
14 Article, the monthly Tier 2 surviving spouse's annuity
15 under subdivision (A) or (B) of this paragraph (1)
16 shall be increased on the January 1 next occurring
17 after (i) attainment of age 60 by the recipient of the
18 Tier 2 surviving spouse's annuity or (ii) the first
19 anniversary of the Tier 2 surviving spouse's annuity
20 start date, whichever is later, and on each January 1
21 thereafter, by 3% or one-half the annual unadjusted
22 percentage increase in the consumer price index-u for
23 the 12 months ending with September preceding each
24 November 1, whichever is less, of the originally
25 granted Tier 2 surviving spouse's annuity. If the
26 annual unadjusted percentage change in the consumer

1 price index-u for a 12-month period ending in
2 September is zero or, when compared with the preceding
3 period, decreases, then the annuity shall not be
4 increased.

5 (F) Notwithstanding the other provisions of this
6 paragraph (1), for a qualified surviving spouse who is
7 entitled to a Tier 2 surviving spouse's annuity under
8 subdivision (A), (B), (C), or (D) of this paragraph
9 (1), that Tier 2 surviving spouse's annuity shall not
10 be less than the amount of the minimum widow's annuity
11 established from time to time under Section 6-128.4.

12 (2) Surviving children of a deceased fireman subject
13 to this Section who would otherwise meet the eligibility
14 requirements for a child's annuity set forth in Sections
15 6-147 and 6-148 shall be deemed qualified to receive a
16 Tier 2 child's annuity under this subsection (c), which
17 shall be in lieu of, but in the same amount and paid in the
18 same manner as, the child's annuity provided under those
19 Sections; except that any salary used for computing a Tier
20 2 child's annuity shall be subject to the Tier 2 salary cap
21 provided under subsection (b) of this Section. For
22 purposes of determining any pro rata reduction in child's
23 annuities under this subsection (c), references in Section
24 6-148 to the combined annuities of the family shall be
25 deemed to refer to the combined Tier 2 surviving spouse's
26 annuity, if any, and the Tier 2 child's annuities payable

1 under this subsection (c).

2 (3) Surviving parents of a deceased fireman subject to
3 this Section who would otherwise meet the eligibility
4 requirements for a parent's annuity set forth in Section
5 6-149 shall be deemed qualified to receive a Tier 2
6 parent's annuity under this subsection (c), which shall be
7 in lieu of, but in the same amount and paid in the same
8 manner as, the parent's annuity provided under Section
9 6-149; except that any salary used for computing a Tier 2
10 parent's annuity shall be subject to the Tier 2 salary cap
11 provided under subsection (b) of this Section. For the
12 purposes of this Section, a reference to "annuity" in
13 Section 6-149 includes: (i) in the context of a widow, a
14 Tier 2 surviving spouse's annuity and (ii) in the context
15 of a child, a Tier 2 child's annuity.

16 Notwithstanding Section 1-103.1, the changes made to this
17 subsection by this amendatory Act of the 104th General
18 Assembly apply without regard to whether the deceased fireman
19 was in service on or after the effective date of this
20 amendatory Act of the 104th General Assembly. The changes made
21 by this amendatory Act of the 104th General Assembly shall not
22 diminish the survivor's benefits described in this Section.

23 (d) The General Assembly finds and declares that the
24 provisions of this Section, as enacted by Public Act 96-1495,
25 require clarification relating to necessary eligibility
26 standards and the manner of determining and paying the

1 intended Tier 2 benefits and contributions in order to enable
2 the Fund to unambiguously implement and administer benefits
3 for Tier 2 members. The changes to this Section and the
4 conforming changes to Sections 6-150, 6-158, 6-164 (except for
5 the changes to subsection (a) of that Section), 6-166, and
6 6-167 made by this amendatory Act of the 99th General Assembly
7 are enacted to clarify the provisions of this Section as
8 enacted by Public Act 96-1495, and are hereby declared to
9 represent and be consistent with the original and continuing
10 intent of this Section and Public Act 96-1495.

11 (e) The changes to Sections 6-150, 6-158, 6-164 (except
12 for the changes to subsection (a) of that Section), 6-166, and
13 6-167 made by this amendatory Act of the 99th General Assembly
14 are intended to be retroactive to January 1, 2011 (the
15 effective date of Public Act 96-1495) and, for the purposes of
16 Section 1-103.1 of this Code, they apply without regard to
17 whether the relevant fireman was in service on or after the
18 effective date of this amendatory Act of the 99th General
19 Assembly.

20 (Source: P.A. 103-579, eff. 12-8-23.)

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

23 (30 ILCS 805/8.49 new)

24 Sec. 8.49. Exempt mandate. Notwithstanding Sections 6 and

1 8 of this Act, no reimbursement by the State is required for
2 the implementation of any mandate created by this amendatory
3 Act of the 104th General Assembly.

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