



Sen. Robert F. Martwick

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LRB104 08622 RPS 26821 a

1 AMENDMENT TO HOUSE BILL 3657

2 AMENDMENT NO. \_\_\_\_\_. Amend House Bill 3657, AS AMENDED,  
3 by replacing everything after the enacting clause with the  
4 following:

5 "Section 5. The Illinois Pension Code is amended by  
6 changing Sections 5-238 and 6-229 as follows:

7 (40 ILCS 5/5-238)

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

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

16 (b) A policeman who has withdrawn from service, has

1 attained age 50 or more, and has 10 or more years of service in  
2 that capacity shall be entitled, upon proper application being  
3 received by the Fund, to receive a Tier 2 monthly retirement  
4 annuity for his service as a police officer. The Tier 2 monthly  
5 retirement annuity shall be computed by multiplying 2.5% for  
6 each year of such service by his or her final average salary,  
7 subject to an annuity reduction factor of one-half of 1% for  
8 each month that the police officer's age at retirement is  
9 under age 55. The Tier 2 monthly retirement annuity is in lieu  
10 of any age and service annuity or other form of retirement  
11 annuity under this Article.

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

14 For the purposes of this subsection (b), "final average  
15 salary" means the greater of: (i) the average monthly salary  
16 obtained by dividing the total salary of the policeman during  
17 the 96 consecutive months of service within the last 120  
18 months of service in which the total salary was the highest by  
19 the number of months of service in that period; or (ii) the  
20 average monthly salary obtained by dividing the total salary  
21 of the policeman during the 48 consecutive months of service  
22 within the last 60 months of service in which the total salary  
23 was the highest by the number of months of service in that  
24 period.

25 Beginning on January 1, 2011, for all purposes under this  
26 Code (including without limitation the calculation of benefits

1 and employee contributions), the annual salary based on the  
2 plan year of a member or participant to whom this Section  
3 applies shall not exceed \$106,800; however, beginning July 1,  
4 2025, the annual salary shall not exceed \$141,407.74 and that  
5 amount shall annually thereafter be increased by the lesser of  
6 (i) 3% of that amount, including all previous adjustments, or  
7 (ii) ~~one half~~ the annual unadjusted percentage increase (but  
8 not less than zero) in the consumer price index-u for the 12  
9 months ending with the September preceding each November 1,  
10 including all previous adjustments.

11 Nothing in this amendatory Act of the 104th General  
12 Assembly shall cause or otherwise result in any retroactive  
13 adjustment of any employee contributions.

14 (c) Notwithstanding any other provision of this Article,  
15 for a person who first becomes a policeman under this Article  
16 on or after January 1, 2011, eligibility for and the amount of  
17 the annuity to which the qualified surviving spouse, children,  
18 and parents are entitled under this subsection (c) shall be  
19 determined as follows:

20 (1) The surviving spouse of a deceased policeman to  
21 whom this Section applies shall be deemed qualified to  
22 receive a Tier 2 surviving spouse's annuity under this  
23 paragraph (1) if: (i) the deceased policeman meets the  
24 requirements specified under subdivision (A), (B), (C), or  
25 (D) of this paragraph (1); and (ii) the surviving spouse  
26 would not otherwise be excluded from receiving a widow's

1 annuity under the eligibility requirements for a widow's  
2 annuity set forth in Section 5-146. The Tier 2 surviving  
3 spouse's annuity is in lieu of the widow's annuity  
4 determined under any other Section of this Article and is  
5 subject to the requirements of Section 5-147.1.

6 As used in this subsection (c), "earned annuity" means  
7 a Tier 2 monthly retirement annuity determined under  
8 subsection (b) of this Section, including any increases  
9 the policeman had received pursuant to Section 5-167.1.

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

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

the duly appointed guardian of each such child for the support and maintenance of each such child until the child reaches age 18. The benefit in this paragraph is in lieu of a benefit under paragraph (2) of this subsection (c) but does not apply if the beneficiary is entitled to receive a greater benefit under paragraph (2) of this subsection (c).

(B) If the deceased policeman was not receiving an earned annuity but had at least 10 years of service at the time of death, the Tier 2 surviving spouse's annuity under this paragraph (1) shall be the greater of: (i) 30% of the annual maximum salary attached to the classified civil service position of a first class patrolman at the time of his death; (ii) 54% of the policeman's monthly salary at the time of the policeman's death; or (iii) (iii) 66 2/3% of the Tier 2 monthly retirement annuity that the deceased policeman would have been eligible to receive under subsection (b) of this Section, based upon the actual service accrued through the day before the policeman's death, but determined as though the policeman was at least age 55 on the day before his or her death and retired on that day.

If the deceased policeman was a parent of a child or children, including any child who has been conceived but not yet born, and there is a surviving

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

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

If the deceased policeman was a parent of a child

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

19                   (D) If the performance of an act or acts of duty  
20                   results directly in the death of a policeman subject  
21                   to this Section, or prevents him from subsequently  
22                   resuming active service in the police department, and  
23                   if the policeman's Tier 2 surviving spouse would  
24                   otherwise meet the eligibility requirements for a  
25                   compensation annuity or supplemental annuity granted  
26                   under Section 5-144, then in addition to the Tier 2

surviving spouse's annuity provided under subdivision (A), (B), or (C) of this paragraph (1), whichever applies, the Tier 2 surviving spouse shall be qualified to receive compensation annuity or supplemental annuity, as would be provided under Section 5-144, in order to bring the total benefit up to the applicable 75% salary limitation provided in that Section, but subject to the Tier 2 salary cap provided under subsection (b) of this Section; except that no such annuity shall be paid to the surviving spouse of a policeman who dies while in receipt of disability benefits when the policeman's death was caused by an intervening illness or injury unrelated to the illness or injury that had prevented him from subsequently resuming active service in the police department.

(E) Notwithstanding any other provision of this Article, the monthly Tier 2 surviving spouse's annuity under subdivision (A) or (B) of this paragraph (1) shall be increased on the January 1 next occurring after (i) attainment of age 60 by the recipient of the Tier 2 surviving spouse's annuity or (ii) the first anniversary of the Tier 2 surviving spouse's annuity start date, whichever is later, and on each January 1 thereafter, by 3% or one-half the annual unadjusted percentage increase (but not less than zero) in the

1 consumer price index-u for the 12 months ending with  
2 the September preceding each November 1, whichever is  
3 less, of the originally granted Tier 2 surviving  
4 spouse's annuity. If the unadjusted percentage change  
5 in the consumer price index-u for a 12-month period  
6 ending in September is zero or, when compared with the  
7 preceding period, decreases, then the annuity shall  
8 not be increased.

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

19 (F) Notwithstanding the other provisions of this  
20 paragraph (1), for a qualified surviving spouse who is  
21 entitled to a Tier 2 surviving spouse's annuity under  
22 subdivision (A), (B), (C), or (D) of this paragraph  
23 (1), that Tier 2 surviving spouse's annuity shall not  
24 be less than the amount of the minimum widow's annuity  
25 established from time to time under Section 5-167.4.

26 (2) Surviving children of a deceased policeman subject

1 to this Section who would otherwise meet the eligibility  
2 requirements for a child's annuity set forth in Sections  
3 5-151 and 5-152 shall be deemed qualified to receive a  
4 Tier 2 child's annuity under this subsection (c), which  
5 shall be in lieu of, but in the same amount and paid in the  
6 same manner as, the child's annuity provided under those  
7 Sections; except that any salary used for computing a Tier  
8 2 child's annuity shall be subject to the Tier 2 salary cap  
9 provided under subsection (b) of this Section. For  
10 purposes of determining any pro rata reduction in child's  
11 annuities under this subsection (c), references in Section  
12 5-152 to the combined annuities of the family shall be  
13 deemed to refer to the combined Tier 2 surviving spouse's  
14 annuity, if any, and the Tier 2 child's annuities payable  
15 under this subsection (c).

16 (3) Surviving parents of a deceased policeman subject  
17 to this Section who would otherwise meet the eligibility  
18 requirements for a parent's annuity set forth in Section  
19 5-152 shall be deemed qualified to receive a Tier 2  
20 parent's annuity under this subsection (c), which shall be  
21 in lieu of, but in the same amount and paid in the same  
22 manner as, the parent's annuity provided under Section  
23 5-152.1; except that any salary used for computing a Tier  
24 2 parent's annuity shall be subject to the Tier 2 salary  
25 cap provided under subsection (b) of this Section. For the  
26 purposes of this Section, a reference to "annuity" in

1       Section 5-152.1 includes: (i) in the context of a widow, a  
2       Tier 2 surviving spouse's annuity and (ii) in the context  
3       of a child, a Tier 2 child's annuity.

4       Notwithstanding Section 1-103.1, the changes made to this  
5       subsection by this amendatory Act of the 104th General  
6       Assembly apply without regard to whether the deceased  
7       policeman was in service on or after the effective date of this  
8       amendatory Act of the 104th General Assembly. The changes made  
9       by this amendatory Act of the 104th General Assembly shall not  
10       diminish the survivor's benefits described in this Section.

11       (d) The General Assembly finds and declares that the  
12       provisions of this Section, as enacted by Public Act 96-1495,  
13       require clarification relating to necessary eligibility  
14       standards and the manner of determining and paying the  
15       intended Tier 2 benefits and contributions in order to enable  
16       the Fund to unambiguously implement and administer benefits  
17       for Tier 2 members. The changes to this Section and the  
18       conforming changes to Sections 5-153, 5-155, 5-163, 5-167.1  
19       (except for the changes to subsection (a) of that Section),  
20       5-169, and 5-170 made by this amendatory Act of the 99th  
21       General Assembly are enacted to clarify the provisions of this  
22       Section as enacted by Public Act 96-1495, and are hereby  
23       declared to represent and be consistent with the original and  
24       continuing intent of this Section and Public Act 96-1495.

25       (e) The changes to Sections 5-153, 5-155, 5-163, 5-167.1  
26       (except for the changes to subsection (a) of that Section),

1 5-169, and 5-170 made by this amendatory Act of the 99th  
2 General Assembly are intended to be retroactive to January 1,  
3 2011 (the effective date of Public Act 96-1495) and, for the  
4 purposes of Section 1-103.1 of this Code, they apply without  
5 regard to whether the relevant policeman was in service on or  
6 after the effective date of this amendatory Act of the 99th  
7 General Assembly.

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

9 (40 ILCS 5/6-229)

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

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

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

1 each month that the fireman's age at retirement is under age  
2 55. The Tier 2 monthly retirement annuity is in lieu of any age  
3 and service annuity or other form of retirement annuity under  
4 this Article.

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

7 For the purposes of this subsection (b), "final average  
8 salary" means the greater of (1) the average monthly salary  
9 obtained by dividing the total salary of the fireman during  
10 the 96 consecutive months of service within the last 120  
11 months of service in which the total salary was the highest by  
12 the number of months of service in that period or (2) the  
13 average monthly salary obtained by dividing the total salary  
14 of the fireman during the 48 consecutive months of service  
15 within the last 60 months of service in which the total salary  
16 was the highest by the number of months of service in that  
17 period.

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

1 not less than zero) in the consumer price index-u for the 12  
2 months ending with the September preceding each November 1,  
3 including all previous adjustments.

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

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

17 (c) Notwithstanding any other provision of this Article,  
18 for a person who first becomes a fireman under this Article on  
19 or after January 1, 2011, eligibility for and the amount of the  
20 annuity to which the qualified surviving spouse, children, and  
21 parents of the fireman are entitled under this subsection (c)  
22 shall be determined as follows:

23 (1) The surviving spouse of a deceased fireman to whom  
24 this Section applies shall be deemed qualified to receive  
25 a Tier 2 surviving spouse's annuity under this paragraph  
26 (1) if: (i) the deceased fireman meets the requirements

1                   specified under subdivision (A), (B), (C), or (D) of this  
2                   paragraph (1); and (ii) the surviving spouse would not  
3                   otherwise be excluded from receiving a widow's annuity  
4                   under the eligibility requirements for a widow's annuity  
5                   set forth in Section 6-142. The Tier 2 surviving spouse's  
6                   annuity is in lieu of the widow's annuity determined under  
7                   any other Section of this Article and is subject to the  
8                   requirements of Section 6-143.2.

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

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

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

1                   children under the age of 18 but no surviving spouse, a  
2                   monthly pension of 20% of the fireman's monthly salary  
3                   at the date of death shall be granted to the duly  
4                   appointed guardian of each such child for the support  
5                   and maintenance of each such child until the child  
6                   reaches age 18. The benefit in this paragraph is in  
7                   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                   (B) If the deceased fireman was not receiving an  
12                   earned pension but had at least 10 years of service at  
13                   the time of death, the Tier 2 surviving spouse's  
14                   annuity under this paragraph (1) shall be the greater  
15                   of: (i) 30% of the salary attached to the rank of first  
16                   class firefighter in the classified career service at  
17                   the time of the fireman's death; (ii) 54% of the  
18                   fireman's monthly salary at the time of the fireman's  
19                   death; or (iii) 66 2/3% of the Tier 2 monthly  
20                   retirement annuity that the deceased fireman would  
21                   have been eligible to receive under subsection (b) of  
22                   this Section, based upon the actual service accrued  
23                   through the day before the fireman's death, but  
24                   determined as though the fireman was at least age 55 on  
25                   the day before his or her death and retired on that  
26                   day.

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

20                   (C) If the deceased fireman was an active fireman  
21                   with at least 1 1/2 but less than 10 years of service  
22                   at the time of death, the Tier 2 surviving spouse's  
23                   annuity under this paragraph (1) shall be the greater  
24                   of: (i) ~~in the amount of~~ 30% of the salary attached to  
25                   the rank of first class firefighter in the classified  
26                   career service at the time of the fireman's death; or

(ii) 54% of the fireman's monthly salary at the time of the fireman's death.

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

(D) Notwithstanding subdivisions (A), (B), and (C) of this paragraph (1), if the performance of an act or acts of duty results directly in the death of a fireman subject to this Section, or prevents him from subsequently resuming active service in the fire

1 department, then a surviving spouse who would  
2 otherwise meet the eligibility requirements for a  
3 death in the line of duty widow's annuity granted  
4 under Section 6-140 shall be deemed to be qualified  
5 for a Tier 2 surviving spouse's annuity under this  
6 subdivision (D); except that no such annuity shall be  
7 paid to the surviving spouse of a fireman who dies  
8 while in receipt of disability benefits when the  
9 fireman's death was caused by an intervening illness  
10 or injury unrelated to the illness or injury that had  
11 prevented him from subsequently resuming active  
12 service in the fire department. The Tier 2 surviving  
13 spouse's annuity calculated under this subdivision (D)  
14 shall be in lieu of, but in the same amount and paid in  
15 the same manner as, the widow's annuity provided under  
16 Section 6-140; except that the salary used for  
17 computing a Tier 2 surviving spouse's annuity under  
18 this subdivision (D) shall be subject to the Tier 2  
19 salary cap provided under subsection (b) of this  
20 Section.

21 (E) Notwithstanding any other provision of this  
22 Article, the monthly Tier 2 surviving spouse's annuity  
23 under subdivision (A) or (B) of this paragraph (1)  
24 shall be increased on the January 1 next occurring  
25 after (i) attainment of age 60 by the recipient of the  
26 Tier 2 surviving spouse's annuity or (ii) the first

anniversary of the Tier 2 surviving spouse's annuity start date, whichever is later, and on each January 1 thereafter, by 3% or one-half the annual unadjusted percentage increase in the consumer price index-u for the 12 months ending with September preceding each November 1, whichever is less, of the originally granted Tier 2 surviving spouse's annuity. If the annual unadjusted percentage change in the consumer price index-u for a 12-month period ending in September is zero or, when compared with the preceding period, decreases, then the annuity shall not be increased.

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

(2) Surviving children of a deceased fireman subject to this Section who would otherwise meet the eligibility requirements for a child's annuity set forth in Sections 6-147 and 6-148 shall be deemed qualified to receive a Tier 2 child's annuity under this subsection (c), which shall be in lieu of, but in the same amount and paid in the same manner as, the child's annuity provided under those

1       Sections; except that any salary used for computing a Tier  
2 child's annuity shall be subject to the Tier 2 salary cap  
3 provided under subsection (b) of this Section. For  
4 purposes of determining any pro rata reduction in child's  
5 annuities under this subsection (c), references in Section  
6 6-148 to the combined annuities of the family shall be  
7 deemed to refer to the combined Tier 2 surviving spouse's  
8 annuity, if any, and the Tier 2 child's annuities payable  
9 under this subsection (c).

10       (3) Surviving parents of a deceased fireman subject to  
11 this Section who would otherwise meet the eligibility  
12 requirements for a parent's annuity set forth in Section  
13 6-149 shall be deemed qualified to receive a Tier 2  
14 parent's annuity under this subsection (c), which shall be  
15 in lieu of, but in the same amount and paid in the same  
16 manner as, the parent's annuity provided under Section  
17 6-149; except that any salary used for computing a Tier 2  
18 parent's annuity shall be subject to the Tier 2 salary cap  
19 provided under subsection (b) of this Section. For the  
20 purposes of this Section, a reference to "annuity" in  
21 Section 6-149 includes: (i) in the context of a widow, a  
22 Tier 2 surviving spouse's annuity and (ii) in the context  
23 of a child, a Tier 2 child's annuity.

24       Notwithstanding Section 1-103.1, the changes made to this  
25 subsection by this amendatory Act of the 104th General  
26 Assembly apply without regard to whether the deceased fireman

1       was in service on or after the effective date of this  
2       amendatory Act of the 104th General Assembly. The changes made  
3       by this amendatory Act of the 104th General Assembly shall not  
4       diminish the survivor's benefits described in this Section.

5               (d) The General Assembly finds and declares that the  
6       provisions of this Section, as enacted by Public Act 96-1495,  
7       require clarification relating to necessary eligibility  
8       standards and the manner of determining and paying the  
9       intended Tier 2 benefits and contributions in order to enable  
10      the Fund to unambiguously implement and administer benefits  
11      for Tier 2 members. The changes to this Section and the  
12      conforming changes to Sections 6-150, 6-158, 6-164 (except for  
13      the changes to subsection (a) of that Section), 6-166, and  
14      6-167 made by this amendatory Act of the 99th General Assembly  
15      are enacted to clarify the provisions of this Section as  
16      enacted by Public Act 96-1495, and are hereby declared to  
17      represent and be consistent with the original and continuing  
18      intent of this Section and Public Act 96-1495.

19               (e) The changes to Sections 6-150, 6-158, 6-164 (except  
20      for the changes to subsection (a) of that Section), 6-166, and  
21      6-167 made by this amendatory Act of the 99th General Assembly  
22      are intended to be retroactive to January 1, 2011 (the  
23      effective date of Public Act 96-1495) and, for the purposes of  
24      Section 1-103.1 of this Code, they apply without regard to  
25      whether the relevant fireman was in service on or after the  
26      effective date of this amendatory Act of the 99th General

1       Assembly.

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

3           Section 90. The State Mandates Act is amended by adding  
4       Section 8.49 as follows:

5           (30 ILCS 805/8.49 new)

6           Sec. 8.49. Exempt mandate. Notwithstanding Sections 6 and  
7       8 of this Act, no reimbursement by the State is required for  
8       the implementation of any mandate created by this amendatory  
9       Act of the 104th General Assembly.

10          Section 99. Effective date. This Act takes effect upon  
11       becoming law.".