**Section 4445.30 Definitions**

"Annual Benefit" means a benefit payable annually in the form of a straight life annuity (with no ancillary benefits) without regard to the benefit attributable to after-tax employee contributions (except pursuant to IRC section 415(n)) and to rollover contributions (as defined in IRC section 415(b)(2)(A)).

"Benefit Attributable" means a benefit determined in accordance with Treasury Regulations (see 26 CFR 1.415(b)(2)(A)).

"Department" means the Illinois Department of Insurance.

"HEART Act" means the federal Heroes Earnings Assistance and Relief Tax Act of 2008 (Public Law 103-353).

"Internal Revenue Code" or "IRC" means 26 USC.

"Member" means participant in a firefighter pension fund under Article 4 of the Illinois Pension Code [40 ILCS 5].

"Nonqualified Service Credit" means permissive service credit other than that allowed with respect to:

service (including parental, medical, sabbatical and similar leave) as an employee of the Government of the United States, any state or political subdivision of the United States, or any agency or instrumentality of any of the foregoing (other than military service or service for credit that was obtained as a result of a repayment described in IRC section 415(k)(3));

service (including parental, medical, sabbatical and similar leave) as an employee (other than as an employee described in the preceding paragraph) of an education organization described in IRC section 170(b)(1)(A)(ii) that is a public, private or sectarian school that provides elementary or secondary education (through grade 12), or a comparable level of education, as determined under the applicable law of the jurisdiction in which the service was performed;

service as an employee of an association of employees who are described in the first indented paragraph of this definition; or

military service (other than qualified military service under IRC section 414(u)) recognized by the plan.

"Non-spousal Beneficiary" means minor children, disabled children or dependent parents receiving survivor benefits.

"Pension Code" or "Code" means the Illinois Pension Code [40 ILCS 5].

"Pension Fund" means any public pension fund established under Article 4 of the Pension Code.

"Permissive Service Credit" means service credit:

recognized by the plan for purposes of calculating a member's benefit under the plan;

that the member has not received under the plan; and

that the member may receive only by making a voluntary additional contribution, in an amount determined under the plan, that does not exceed the amount necessary to fund the benefit attributable to the service credit.

"Public Pension Division" means the Public Pension Division of the Illinois Department of Insurance.

"Treasury Regulation" means 26 CFR.

"USERRA" means the federal Uniformed Services Employment and Reemployment Rights Act (38 USC 43) (see Public Law 103-353).

(Source: Amended at 39 Ill. Reg. 4968, effective March 23, 2015)