



Rep. Michael J. Zalewski

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10100HB2071ham001

LRB101 04625 RPS 58121 a

1 AMENDMENT TO HOUSE BILL 2071

2 AMENDMENT NO. \_\_\_\_\_. Amend House Bill 2071 by replacing  
3 everything after the enacting clause with the following:

4 "Section 5. The Illinois Pension Code is amended by adding  
5 Section 9-179.4 as follows:

6 (40 ILCS 5/9-179.4 new)

7 Sec. 9-179.4. Service for periods of furlough or salary  
8 reduction.

9 (a) An active participant may establish service credit and  
10 earnings credit for periods of furlough beginning on or after  
11 December 1, 2017 and ending on or before November 30, 2018. To  
12 receive this credit, the participant must (i) apply in writing  
13 to the Fund before December 31, 2019; (ii) not receive  
14 compensation or any type of remuneration from the county for  
15 any furlough period; (iii) make, on an after-tax basis,  
16 employee contributions required under this Article based on his

1 or her salary during the periods of furlough, plus an amount  
2 determined by the Board to be equal to the employer's normal  
3 cost of the benefit, plus compounded interest at the  
4 actuarially assumed rate from the date of furlough to the date  
5 of payment; and (iv) pay the employee contributions required by  
6 this Section while he or she is an active participant and  
7 within 12 months after the date of application. The participant  
8 shall provide, at the time of application, written  
9 certification from the county stating (1) the total number of  
10 furlough days the participant has been required to take and (2)  
11 that the participant has not received compensation or any type  
12 of remuneration from the county for such furlough days.

13 (b) An active participant may establish earnings credit for  
14 periods of salary reduction beginning on or after December 1,  
15 2017 and ending on or before November 30, 2018. To receive this  
16 credit, the participant must: (i) apply in writing to the Fund  
17 before December 31, 2019; (ii) not receive compensation or any  
18 type of remuneration from the county for any reduction in  
19 salary; (iii) make, on an after-tax basis, employee  
20 contributions required under this Article based on the  
21 reduction in salary, plus an amount determined by the Board to  
22 be equal to the employer's normal cost of the benefit, plus  
23 compounded interest at the actuarially assumed rate from the  
24 date of reduction in salary to the date of payment; and (iv)  
25 pay the employee contributions required by this Section while  
26 he or she is an active participant and within 12 months after

1 the date of application. The participant shall provide, at the  
2 time of application, written certification from the county  
3 stating (1) the total reduction in salary for each pay period  
4 with a reduction in salary and (2) that the participant has not  
5 received compensation or any type of remuneration from the  
6 county for such reduction in salary.

7 (c) For the purposes of this Section, the employer's normal  
8 cost shall be determined by the Fund's actuarial valuation for  
9 the year ending December 31, 2018. Any payments received under  
10 this Section shall be considered contributions made by the  
11 employee for the purposes of Sections 9-169 and 10-107 of this  
12 Code.

13 Section 90. The State Mandates Act is amended by adding  
14 Section 8.43 as follows:

15 (30 ILCS 805/8.43 new)

16 Sec. 8.43. Exempt mandate. Notwithstanding Sections 6 and 8  
17 of this Act, no reimbursement by the State is required for the  
18 implementation of any mandate created by this amendatory Act of  
19 the 101st General Assembly.

20 Section 99. Effective date. This Act takes effect upon  
21 becoming law."