

# COMMISSION ON GOVERNMENT FORECASTING AND ACCOUNTABILITY

## PENSION IMPACT NOTE

96TH GENERAL ASSEMBLY

BILL NO: **SB 1946**

February 24, 2009

SPONSOR (S): Raoul

SYSTEM(S): State Employees' Retirement System

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**FISCAL IMPACT:** The fiscal impact of SB 1946 cannot be determined because the number of employees taking leaves and the length of their leaves are not known.

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**SUBJECT MATTER:** SB 1946 amends the State Employee Article of the Illinois Pension Code to add a provision stating whenever an employee on a leave of absence makes appropriate contributions during such leave, the rate of compensation is assumed to be equal to the rate of compensation on the date the leave commenced.

**FISCAL IMPACT:** The fiscal impact of SB 1946 cannot be determined because the number of employees taking leaves and the length of their leaves are not known.

**COMMENTS:** Employees on a leave of absence, with or without pay, may receive service credit for the time off work by making all appropriate contributions at the specified time. If the time spent on leave is part of the calculation for final average compensation used in determining their pension annuity, SB 1946 amends the Code to provide that the rate of compensation for the entire leave period will be the rate of compensation on the date the leave began.

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