## COMMISSION ON GOVERNMENT FORECASTING AND ACCOUNTABILITY

## PENSION IMPACT NOTE

## 97TH GENERAL ASSEMBLY

BILL NO: HB 5184 February 14, 2012

SPONSOR (S): Poe

SYSTEM(S): IMRF

FISCAL IMPACT: There should be minimal fiscal impact form HB 5184.

<u>SUBJECT MATTER</u>: HB 5184 amends the Illinois Municipal Retirement Fund article of the Illinois Pension Code to clarify the terms by which a surviving spouse may be eligible for an annuity of an employee who participates in IMRF.

FISCAL IMPACT: There should be no impact fiscally from HB 5184.

<u>COMMENT</u>: HB 5184 amends the IMRF article of the Illinois Pension code to clarify option (iii) of provision 1 of the eligibility article for surviving spouses of employees participating in the IMRF. Option (iii) describes a situation where a spouse was married to a deceased annuitant for at least one year on the date of the annuitant's death if at the time of service termination, the deceased annuitant was married for at least one year to a spouse who does not survive the deceased annuitant. This legislation specifies that Option (iii) applies to the spouses of annuitants who die on or after the effective date of the legislation notwithstanding whether the annuitant was in service on or after the effective date (of HB 5184) or PA 87-850.

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