

COMMISSION ON GOVERNMENT FORECASTING AND ACCOUNTABILITY

PENSION IMPACT NOTE

100TH GENERAL ASSEMBLY

BILL NO: **SB 2307**

January 23, 2018

SPONSOR (S): Morrison

SYSTEM(S): Teachers' Retirement System (TRS)

FISCAL IMPACT: There would be no fiscal impact of SB 2307 as a vehicle allowance has never been included in salary according to the TRS.

SUBJECT MATTER: SB 2307 amends the Downstate Teachers (TRS) Article of the Illinois Pension Code by excluding a vehicle allowance payable to a teacher from salary.

COMMENT: Under current law, the exclusion of a vehicle allowance payable to a teacher from salary is not specified. However, a vehicle allowance has never been included in salary according to the TRS.

JB: bj

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