

# COMMISSION ON GOVERNMENT FORECASTING AND ACCOUNTABILITY

## PENSION IMPACT NOTE

### 101ST GENERAL ASSEMBLY

BILL NO: **SB 2022**

March 6, 2019

SPONSOR (S): Steans

SYSTEM(S): IMRF

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**FISCAL IMPACT:** SB 2022 would have an unknown but minimal fiscal impact on IMRF. The proposed legislation is narrow in scope, and would presumably apply to a small number of potential surviving spouse annuitants.

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**SUBJECT MATTER:** SB 2022 amends the Illinois Municipal Retirement Fund (IMRF) article of the Pension Code. The proposed legislation would allow certain surviving spouses of annuitants who received a refund of contributions to elect to have their survivor benefit rights reinstated within the parameters defined below in the Comment section.

**COMMENT:** P.A. 99-682 was enacted to allow those who had retired prior to the passage of the Illinois Religious Freedom Protection and Civil Union Act (P.A. 96-1513) to reinstate a survivor benefit after retirement. SB 2022 would extend this right to the surviving spouse of an annuitant, provided the annuitant (1) retired prior to June 1, 2011, (2) was not married on the date the retirement annuity began, (3) received a specified refund of survivor credits; and (4) died prior to the implementation of P.A. 99-682. Eligible surviving spouses may re-establish survivor benefit rights by paying to the Fund the total amount of the refund received for survivor credits, including interest, within 24 months of the effective date. The surviving spouse would be required to provide documentation proving that he or she was married to the annuitant at the time of death and has not since remarried.

LV:bj

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