



## Commission on Government Forecasting and Accountability

### PENSION IMPACT NOTE *103<sup>RD</sup> General Assembly*

BILL NO: HB 3137

February 19, 2023

SPONSOR (S): Stuart

SYSTEM: Illinois Municipal Retirement Fund (IMRF)

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#### FISCAL IMPACT

The fiscal impact of HB 3137 cannot be determined as the number of emergency medical personnel who would participate in the IMRF Sheriff's Law Enforcement Program (SLEP) is not known. According to IMRF, in 2023, the average statewide employer contribution rate for SLEP members is 16.38% of payroll. Employer contribution rates vary by municipality. Under HB 3137, participation in IMRF SLEP would be contingent upon an affirmative vote of the governing body of the employing municipality.

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SUBJECT MATTER: HB 3137 amends the IMRF article of the Illinois Pension Code to allow certain emergency medical personnel to participate in the IMRF Sheriff's Law Enforcement Program (SLEP), but only if the governing authority of the employing municipality adopts an affirmative resolution allowing for such participation.

#### COMMENTS:

##### *IMRF SLEP Participation for Certain Firefighters/Paramedics*

HB 3137 amends the IMRF article of the Illinois Pension Code. The bill stipulates that persons who are not eligible to participate in an Article 4 (Downstate Fire) Pension Fund and are employed in the following positions are eligible to participate in the IMRF Sheriff's Law Enforcement Program (SLEP) schedule of benefits under IMRF:

- Emergency Medical Technicians;
- Emergency Medical Technicians Intermediate; and
- Advanced Emergency Medical Technicians.

The bill specifies that the foregoing positions would be eligible for participation in IMRF only if the governing authority of that municipality has approved SLEP status for such employees by adoption of an affirmative resolution. Such resolution shall be irrevocable. It is not known what municipality is seeking this change. P.A. 100-0354, which became effective on August 25<sup>th</sup>, 2017, allowed for the Village of Bedford Park to permit its police officers and firefighters to join IMRF SLEP in the same manner as that outlined above.

HB 3137 does not specify that employees who began their respective positions prior to January 1, 2011 would automatically be in the SLEP Tier 1 schedule of benefits. Hence, it is presumed that all such new members in IMRF SLEP would be in Tier 2. Under the Tier 2 SLEP program, members are eligible to retire at age 55 with 10 years of service credit, or at age 50 with a pension that is reduced by 0.5% for each month under age 55.

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