



Commission on Government Forecasting and Accountability

PENSION IMPACT NOTE *103RD General Assembly*

BILL NO: HB 3432

February 24, 2023

SPONSOR (S): Severin

SYSTEM: TRS

FISCAL IMPACT

The fiscal impact of granting one additional day of service credit for each day of service credit earned during the public health emergency declared by the Governor during the COVID-19 pandemic is not known. TRS says that they do not know how many teachers would be eligible for this additional service until the member submits an application. The bill does not require any additional employee or school district contribution for the establishment of this service credit; therefore, there would be a slight negative impact to the pension fund commensurate with the number of teachers who claim this additional service credit.

SUBJECT MATTER: HB 3432 amends the Downstate Teachers Article of the Illinois Pension Code to allow teachers to claim an additional day of service credit for every day of service credit earned as a result of teaching during the public health emergency declared by the Governor related to the COVID-19 pandemic. No employer or school district contributions are required for the establishment of this service, and the bill does not specify that the service must have been rendered in-classroom.

COMMENT: HB 3432 amends the Downstate Teachers Article of the Illinois Pension Code. The bill would add an additional day of service credit for every day of service credit earned by any teacher who rendered service as a teacher during the public health emergency declared by the Governor related to the COVID-19 pandemic. This additional service credit would be granted notwithstanding any limitations on service credit earned during a single year. This service credit would also be granted without any additional contributions from the employee or the employing school district. The bill does not specify that the teaching service had to have been rendered in-person for the additional credit to be awarded.

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