



## Commission on Government Forecasting and Accountability

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

BILL NO: SB 2434

February 16, 2023

SPONSOR (S): Martwick

SYSTEM: Cook County

---

#### FISCAL IMPACT

**SB 2434 allows annuitants in the Cook County Pension Fund to return to service as election workers for periods of 60 days or less without suffering a suspension or cancellation of retirement annuities. While no service credit is being earned by annuitants who re-enter service for election work, their benefits will not be suspended or cancelled upon re-entry. To the extent that retirement annuities would be paid out that would otherwise be suspended under current law, there would be a negative impact to the pension fund commensurate with the number of annuitant workers who return to service as election workers.**

---

**SUBJECT MATTER:** SB 2434 amends the Cook County Article of the Pension Code. The bill provides an exception for temporary election work to qualify as “in service.” If an employee annuitant re-enters service as an election worker and provides services for a scheduled federal, State, or local election for a period of 60 days or less, the annuitant’s pension will not be suspended and the annuitant will not be considered to be in service.

**COMMENT:** SB 2434 amends the Cook County Article of the Pension Code. Currently, when an employee annuitant re-enters service, that annuitant’s pension shall be suspended during the time he or she is in service, regardless of the number of hours worked. When the annuitant again withdraws from service, the retirement pension shall be resumed.

This bill forms an exception to the rule regarding re-entry into service for election workers. So long as the period of re-entry to active service is less than 60 days during a calendar year, the employee’s annuity is not suspended and the annuitant shall not be considered to be “in service. Most Cook County election workers are employed by the Cook County Clerk, and that is the

agency of Cook County government to which election workers would most likely return for temporary service, although the bill does not specify this. Under the scope of this bill, temporary election work does not entitle the annuitant to additional service credit for that period of service. If the employee annuitant works for a period longer than 60 days, then the annuity is suspended or cancelled retroactive to the initial date of re-entry.

AV:bs

LRB103 06033 RPS 51063 b