



Commission on Government Forecasting and Accountability

PENSION IMPACT NOTE *104th General Assembly*

BILL NO: SB 3911

March 25, 2026

SPONSOR: Koehler

SYSTEM: State Universities Retirement System (SURS)

FISCAL IMPACT

SB 3911 mirrors language from HB 3906 of the 103rd General Assembly. The Commission’s actuary, Segal Consulting, analyzed the provisions of HB 3906 from the 103rd General Assembly and the impact on SURS State Contributions through FY 2045. The graphic below offers the fiscal impact of HB 3906 from the 103rd General Assembly, using data and assumptions as of June 30, 2022.

(\$ in Millions)	Total State Contribution through FY 2045	Impact	Present Value of State Contributions through FY 2045	Impact
Baseline	\$ 66,467.1		\$ 32,562.5	
HB 3906	\$ 66,473.6	\$ 6.5	\$ 32,566.5	\$ 4.0

SUBJECT MATTER: SB 3911 amends the State Universities Retirement System (SURS) article of the Illinois Pension Code by reducing the minimum age a Tier 2 police officer or firefighter must attain to be eligible to retire with a full annuity from 60 to 55 with at least 20 years of service credit.

COMMENT: The following graphic offers the Tier 2 SURS age and service requirements under current statute compared to the age and service requirements proposed by SB 3911.

	Current Law	SB 3911
Age	60	55
Years of Service	20+	20+

SB 3911 seeks to add public safety personnel covered under the SURS article to the list of positions eligible for this reduced retirement age. Public Act 102-0719, which took effect on May 6, 2022, was the last enactment that reduced the retirement age from 60 to 55 for Tier 2 public safety personnel with 20 or more years of service. Under the Act, the following Tier 2 positions were impacted:

- State Police Officers
- Conservation Police Officers
- Secretary of State Investigators
- Attorney General Investigators
- Commerce Commission Police Officers
- Gaming Board Investigators
- Department of Revenue Investigators
- Arson Investigators

SB 3911 mirrors language from HB 2332 and SB 3534 of the 104th General Assembly, and HB 3906 of the 103rd General Assembly.

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