

# COMMISSION ON GOVERNMENT FORECASTING AND ACCOUNTABILITY

## PENSION IMPACT NOTE

96TH GENERAL ASSEMBLY

BILL NO: **SB 0299**

February 11, 2009

SPONSOR (S): Noland

SYSTEM(S): Illinois Municipal Retirement Fund

---

**FISCAL IMPACT:** The fiscal impact of SB 0299 cannot be determined as it is unknown how many employees will apply sick time in excess of the current allotment to establish additional pension service credit.

---

**SUBJECT MATTER:** SB 0299 amends the IMRF Article of the Illinois Pension Code concerning creditable service of unpaid sick days when an employee was in the service of more than one IMRF employer. SB 0299 provides that if an employee was in the service of more than one employer, then the sick leave days from all such employers shall be credited rather than only crediting the sick leave days from the last employer.

**FISCAL IMPACT:** The fiscal impact of SB 0299 cannot be determined as it is unknown how many employees will apply sick time in excess of the current allotment to establish additional pension service credit.

**COMMENT:** Currently, under IMRF, sick leave days are limited to those accumulated under a specified sick leave plan that was previously established by a participating municipality or instrumentality. Only sick leave days accumulated with a participating municipality or instrumentality with which the employee was in service within 60 days of the effective date of his retirement annuity are credited. If the employee was in service with more than one employer during this time period, the only sick leave days that are considered are the ones with the employer with which the employee has the greatest number of unpaid sick days. SB 0299 would add an exception to this rule. Under SB 0299, if the employee was in the service of more than one IMRF employer, then the sick leave days from all of the employers will be credited so long as the creditable service attributed to those sick leave days does not exceed the current one-year limitation. When calculating the creditable service under SB 0299, the sick leave days from the most recent employer will be considered first, then the remaining sick leave days will be considered until there are no more sick leave days or the one-year creditable sick leave threshold has been reached.