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PENSIONS **(40 ILCS 5/) Illinois Pension Code.**

(40 ILCS 5/Art. 9 heading)

ARTICLE 9. COUNTY EMPLOYEES' AND OFFICERS'
ANNUITY AND BENEFIT FUND - COUNTIES OVER
3,000,000 INHABITANTS

(Source: P.A. 95-331, eff. 8-21-07.)

(40 ILCS 5/9-101) (from Ch. 108 1/2, par. 9-101)

Sec. 9-101. Creation of fund. In each county of more than 3,000,000 inhabitants a County Employees' and Officers' Annuity and Benefit Fund shall be created, set apart, maintained and administered, in the manner prescribed in this Article, for the benefit of the employees and officers herein designated and their beneficiaries.

(Source: P.A. 90-32, eff. 6-27-97.)

(40 ILCS 5/9-102) (from Ch. 108 1/2, par. 9-102)

Sec. 9-102. Terms defined. The terms used in this Article have the meanings ascribed to them in the Sections following this Section and preceding Section 9-120, except when the context otherwise requires.

(Source: P.A. 98-756, eff. 7-16-14.)

(40 ILCS 5/9-103) (from Ch. 108 1/2, par. 9-103)

Sec. 9-103. Fund.

"Fund": The County Employees' and Officers' Annuity and Benefit Fund herein created.

(Source: Laws 1963, p. 161.)

(40 ILCS 5/9-104) (from Ch. 108 1/2, par. 9-104)

Sec. 9-104. The 1925 Act.

"The 1925 Act": "An Act to provide for the creation, setting apart, maintenance and administration of a county employees' and officers' annuity and benefit fund in counties having a population exceeding five hundred thousand inhabitants", approved July 2, 1925, as amended.

(Source: Laws 1963, p. 161.)

(40 ILCS 5/9-105) (from Ch. 108 1/2, par. 9-105)

Sec. 9-105. County pension fund.

"County pension fund": Any pension fund created by "An Act to provide for the formation and disbursement of a pension fund in counties having a population of 150,000 or more inhabitants, for the benefit of officers and employees in the service of such counties", approved June 29, 1915, as amended.

(Source: Laws 1963, p. 161.)

(40 ILCS 5/9-106) (from Ch. 108 1/2, par. 9-106)

Sec. 9-106. Effective date.

"Effective date": January 1, 1926, for any county covered by "The 1925 Act" on the date this Article comes in effect; and January 1 of the first year after the year in which any county

hereafter comes under the provisions of this Article.
(Source: Laws 1963, p. 161.)

(40 ILCS 5/9-107) (from Ch. 108 1/2, par. 9-107)
Sec. 9-107. Retirement board or board.

"Retirement board" or "board": The Board of Trustees of the County Employees' and Officers' Annuity and Benefit Fund created by this Article.
(Source: Laws 1963, p. 161.)

(40 ILCS 5/9-108) (from Ch. 108 1/2, par. 9-108)
Sec. 9-108. "Employee", "contributor" or "participant".

(a) Any employee of the county employed in any position in the classified civil service of the county, or in any position under the County Police Merit Board as a deputy sheriff in the County Police Department.

Any such employee employed after January 1, 1968 and before January 1, 1984 shall be entitled only to the benefits provided in Sections 9-147 and 9-156, prior to the earlier of completion of 12 consecutive calendar months of service and January 1, 1984, and no contributions shall be made by him during this period. Upon the completion of said period contributions shall begin and the employee shall become entitled to the benefits of this Article.

Any such employee may elect to make contributions for such period and receive credit therefor under rules prescribed by the board.

Any such employee in service on or after January 1, 1984, regardless of when he became an employee, shall be deemed a participant and contributor to the fund created by this Article and the employee shall be entitled to the benefits of this Article.

(b) Any employee of the county employed in any position not included in the classified civil service of the county whose salary or wage is paid in whole or in part by the county. Any such employee employed after July 1, 1957, and before January 1, 1984, shall be entitled only to the benefits provided in Sections 9-147 and 9-156, prior to the earlier of completion of 12 consecutive calendar months of service and January 1, 1984, and no contributions shall be made by him during this period. Upon the completion of said period contributions shall begin and the employee shall become entitled to the benefits of this Article.

Any such employee may elect to make contributions for such period and receive credit therefor under rules prescribed by the board.

Any such employee in service on or after January 1, 1984, regardless of when he became an employee, shall be deemed a participant and contributor to the fund created by this Article and the employee shall be entitled to the benefits of this Article.

(c) Any county officer elected by vote of the people, including a member of the county board, when such officer elects to become a contributor.

(d) Any person employed by the board.

(e) Employees of a County Department of Public Aid in counties of 3,000,000 or more population who are transferred to State employment by operation of law enacted by the 76th General Assembly and who elect not to become members of the Retirement System established under Article 14 of this Code as of the date they become State employees shall retain their membership in the fund established in this Article 9 until the first day of the calendar month next following the date on which they become State employees, at which time they shall become members of the System established under Article 14.

(f) If, by operation of law, a function of a "Governmental Unit", as such term is defined in the "Retirement Systems Reciprocal Act" in Article 20 of the Illinois Pension Code, is transferred in whole or in part to the county in which this

Article is in force and effect, and employees are transferred as a group or class to such county service, such transferred employee shall, if on the day immediately prior to the date of such transfer he was a contributor and participant in the annuity and benefit fund or retirement system in operation in such other "Governmental Unit" for employees of such Unit, immediately upon such transfer be deemed a participant and contributor to the fund created by this Article.
(Source: P.A. 90-655, eff. 7-30-98.)

(40 ILCS 5/9-108.1) (from Ch. 108 1/2, par. 9-108.1)

Sec. 9-108.1. Employees of County Department of Public Aid transferred to State employment by operation of law.

Employees of a County Department of Public Aid in a county of 3,000,000 or more population who, on January 1, 1974, are transferred by operation of law to State employment and who elect not to become members of the Retirement System established under Article 14 of this Code as of the date they become State employees shall retain their membership in the fund established in this Article 9 until February 1, 1974, at which time they shall become members of the System established under Article 14.
(Source: P.A. 78-365.)

(40 ILCS 5/9-108.2) (from Ch. 108 1/2, par. 9-108.2)

Sec. 9-108.2. Gender.

The masculine gender whenever used in this Article includes the feminine gender and all annuities and other benefits applicable to male employees and their survivors, and the contributions to be made for widows' annuities or other annuities, benefits, and refunds, shall apply with equal force to female employees and their survivors, without any modification or distinction whatsoever.
(Source: P.A. 78-1129.)

(40 ILCS 5/9-108.3)

Sec. 9-108.3. In service. "In service": Any period during which contributions are being made to the Fund on behalf of an employee.
(Source: P.A. 99-578, eff. 7-15-16.)

(40 ILCS 5/9-109) (from Ch. 108 1/2, par. 9-109)

Sec. 9-109. "Present employee".

(a) Any employee on the day before the effective date who becomes a contributor on the effective date; and

(b) Any person who was an employee of the county or the Board of Trustees of the County Pension Fund on the day before the effective date who did not become a contributor on the effective date and who is in the employ of the county or the board on August 31, 1935 and who has made application on or before September 1, 1935 to the board to have the provisions of "The 1925 Act" apply to his former periods of service, and who

(1) was not a contributor to the fund prior to September 1, 1935, or

(2) became a contributor prior to September 1, 1935, and was employed by the county or board prior to the time he became a contributor;

(c) Any person who (1) was an employee of the county or the Board of Trustees of the pension fund which the fund herein provided for supersedes, prior to the effective date but who was not in such employ on such date, and (2) returns to the service of the county or of the board subsequently and is an employee for 10 or more years, at least 6 of which were employment subsequent to such date; and

(d) Any person elected by vote of the people to a county office prior to July 1, 1947, who on said date is serving in such elective office and who elects to become a contributor.

(Source: Laws 1963, p. 161.)

(40 ILCS 5/9-110) (from Ch. 108 1/2, par. 9-110)

Sec. 9-110. "Future entrant".

(a) Any person not described in subdivisions (b), (c), (d), or (e) of this definition of "Future Entrant" who becomes an employee on or after the effective date, except a county officer elected prior to July 1, 1947; and any person elected by vote of the people to a county office after July 1, 1947, who elects to become a contributor;

(b) Any person who (1) was an employee on August 31, 1935, (2) was not a contributor prior to September 1, 1935, and (3) did not make application on or before September 1, 1935, to be covered by "The 1925 Act" for his periods of service prior to September 1, 1935;

(c) Any person becoming an employee for the first time on or after the effective date, who (1) was an employee on August 31, 1935, (2) became a contributor prior to September 1, 1935, (3) rendered service to the county or board before he became a contributor, and (4) did not make application to the board on or before September 1, 1935, to be covered by "The 1925 Act" for his former periods of service;

(d) Any person becoming an employee for the first time on or after the effective date who (1) was an employee on August 31, 1935, (2) became a contributor prior to September 1, 1935, (3) was employed by the county prior to becoming a contributor, and (4) made application on or before September 1, 1935, to the board to be covered by "The 1925 Act" for such former periods of service;

(e) Any person becoming an employee for the first time on or after the effective date who (1) was in the employ of the county or the board on August 31, 1935, (2) did not become a contributor prior to September 1, 1935 and (3) made application on or before September 1, 1935, to be covered by "The 1925 Act" for his former periods of service.

(Source: Laws 1963, p. 161.)

(40 ILCS 5/9-111) (from Ch. 108 1/2, par. 9-111)

Sec. 9-111. Re-entrant.

"Re-entrant": Any employee who withdraws from service and receives a refund, and thereafter re-enters service prior to age 65.

(Source: Laws 1963, p. 161.)

(40 ILCS 5/9-112) (from Ch. 108 1/2, par. 9-112)

Sec. 9-112. Salary. "Salary": Annual salary of an employee under this Article as follows:

(a) Beginning on the effective date and prior to July 1, 1947 \$3000 shall be the maximum amount of annual salary of any employee to be considered for the purposes of this Article; and beginning on July 1, 1947 and prior to July 1, 1953, said maximum amount shall be \$4800; and beginning on July 1, 1953 and prior to July 1, 1957 said maximum amount shall be \$6,000; and beginning on July 1, 1957, salary shall be based upon the actual sum paid and reported to the Fund, exclusive of overtime and extra service.

(b) (Blank).

(c) Where the county provides lodging, board and laundry service for an employee without charge and so reports to the Fund while the employee is receiving such lodging, board and laundry service, his salary shall be considered to be \$480 a year more for the period from the effective date to August 1, 1959 and thereafter \$960 more than the amount payable as salary for the year, and the salary of an employee for whom one or more daily meals are provided by the county without charge therefor and are reported by the county to the Fund while the employee is receiving such meals shall be considered to be \$120 a year more for each such daily meal for the period from the effective date to August 1, 1959 and thereafter \$240 more for each such daily meal than the amount payable as his salary for the year.

(d) For the purposes of ordinary disability, salary shall be based upon the rate reported to the Fund at the date of disability and adjusted to reflect the actual hours paid during the prior year.

(Source: P.A. 98-551, eff. 8-27-13.)

(40 ILCS 5/9-113) (from Ch. 108 1/2, par. 9-113)

Sec. 9-113. Disability.

"Disability": A physical or mental incapacity as the result of which an employee is unable to perform the duties of his position.

(Source: Laws 1963, p. 161.)

(40 ILCS 5/9-114) (from Ch. 108 1/2, par. 9-114)

Sec. 9-114. Injury.

"Injury": A physical hurt resulting from external force or violence.

(Source: Laws 1963, p. 161.)

(40 ILCS 5/9-115) (from Ch. 108 1/2, par. 9-115)

Sec. 9-115. Child or children. "Child" or "children": The natural child or children or any child or children legally adopted by an employee.

(Source: P.A. 95-279, eff. 1-1-08.)

(40 ILCS 5/9-116) (from Ch. 108 1/2, par. 9-116)

Sec. 9-116. Withdraws from service, withdrawal from service or withdrawal.

"Withdraws from service", "withdrawal from service" or "withdrawal": Discharge or resignation of an employee.

(Source: Laws 1963, p. 161.)

(40 ILCS 5/9-117) (from Ch. 108 1/2, par. 9-117)

Sec. 9-117. Assets.

"Assets": The total value of cash, securities and other property held. Bonds shall be valued at their amortized book values.

(Source: Laws 1963, p. 161.)

(40 ILCS 5/9-118) (from Ch. 108 1/2, par. 9-118)

Sec. 9-118. Effective rate of interest, interest at the effective rate, or interest.

"Effective rate of interest", "interest at the effective rate", or "interest": Interest at 4% per annum for a present employee, or for a future entrant or re-entrant who was a participant or contributor on January 1, 1954; and at 3% per annum for a future entrant or re-entrant who becomes a contributor after January 1, 1954. In all cases involving reserves, credits, transfers, and charges, "effective rate of interest", "interest at the effective rate" or "interest" shall be applied at these rates.

(Source: Laws 1963, p. 161.)

(40 ILCS 5/9-119) (from Ch. 108 1/2, par. 9-119)

Sec. 9-119. Annuity.

"Annuity": Equal monthly payments for life, unless otherwise specified. The first payment shall be due and payable 1 month after the occurrence of the event upon which payment of the annuity depends, and the last payment shall be payable as of the date of the annuitant's death and be prorated from the date of the last preceding payment to the date of death; provided, that as to annuities effective July 1, 1973, and thereafter payments shall be made as of the first day of each calendar month during the annuity payment period, the first payment to be made as of the first day of the calendar month coincidental with or next following the first day of the annuity payment period and the last payment to be made as of the first day of the calendar month in which the annuitant dies or the annuity payment period

ends.
(Source: P.A. 78-656.)

(40 ILCS 5/9-119.1)

Sec. 9-119.1. Earned annuity. "Earned annuity": (1) The annuity a participant has accrued as provided in Section 9-134, disregarding minimum age and service eligibility requirements and without any reduction due to age, or (2) the age and service annuity as provided in Sections 9-125 through 9-128, inclusive.
(Source: P.A. 98-551, eff. 8-27-13.)

(40 ILCS 5/9-120) (from Ch. 108 1/2, par. 9-120)

Sec. 9-120. Persons to whom article does not apply. This Article does not apply to:

(a) Any person whose position will not ordinarily permit service during one month in a calendar year, nor to any person who is age 65 or over when he enters service unless such a person elects to have this Article apply by filing written notice of such intent with the retirement board within 4 months after the date of entering service. Any person to whom this Article did not apply because of the age 65 limitation may file such written notice within 4 months of the effective date of this Amendatory Act. Such a person may establish credit for any periods for which this Article did not apply by making the employee contributions which would have been required had this Article applied to such person together with interest.

(b) Any person who becomes an employee after June 30, 1979 as a public service employment program participant under the Federal Comprehensive Employment and Training Act and whose wages or fringe benefits are paid in whole or in part by funds provided under such Act.
(Source: P.A. 87-794.)

(40 ILCS 5/9-120.1)

Sec. 9-120.1. CTA - continued participation; military service credit.

(a) A person who (i) has at least 20 years of creditable service in the Fund, (ii) has not begun receiving a retirement annuity under this Article, and (iii) is employed in a position under which he or she is eligible to actively participate in the retirement system established under Section 22-101 of this Code may elect, after he or she ceases to be a participant but in no event after June 1, 1998, to continue his or her participation in this Fund while employed by the Chicago Transit Authority, for up to 10 additional years, by making written application to the Board.

(b) A person who elects to continue participation under this Section shall make contributions directly to the Fund, not less frequently than monthly, based on the person's actual Chicago Transit Authority compensation and the rates applicable to employees under this Fund. Creditable service shall be granted to any person for the period, not exceeding 10 years, during which the person continues participation in this Fund under this Section and continues to make contributions as required. For periods of service established under this Section, the person's actual Chicago Transit Authority compensation shall be considered his or her salary for purposes of calculating benefits under this Article.

(c) A person who elects to continue participation under this Section may cancel that election at any time.

(d) A person who elects to continue participation under this Section may establish service credit in this Fund for periods of employment by the Chicago Transit Authority prior to that election, by applying in writing and paying to the Fund an amount representing employee contributions for the service being established, based on the person's actual Chicago Transit Authority compensation and the rates then applicable to employees under this Fund, without interest.

(e) A person who qualifies under this Section may elect to

purchase credit for up to 4 years of military service, whether or not that service followed service as a county employee. The military service need not have been served in wartime, but the employee must not have been dishonorably discharged. To establish this creditable service the applicant must pay to the Fund, on or before July 1, 1998, an amount determined by the Fund to represent the employee contributions for the creditable service, based on the employee's rate of compensation on his or her last day of service as a contributor before the military service or his or her salary on the first day of service following the military service, whichever is greater, plus interest at the effective rate from the date of discharge to the date of payment. For the purposes of this subsection, "military service" includes service in the United States armed forces reserves.

(f) Notwithstanding any other provision of this Section, a person may not establish creditable service under this Section for any period for which the person receives credit under any other public employee retirement system, including the retirement system established under Section 22-101 of this Code, unless the credit under that retirement system has been irrevocably relinquished.

(Source: P.A. 90-32, eff. 6-27-97.)

(40 ILCS 5/9-121) (from Ch. 108 1/2, par. 9-121)

Sec. 9-121. Election of county officer to become contributor. (a) Any employee elected by a vote of the people to a county office may elect to become a contributor by exercising such election while in office.

(b) Upon election by a future entrant, credit shall accrue for all service and credit shall be granted for all contributions made by and on his behalf by the county for age and service and widow's annuity. The employee may make contributions with interest at the effective rate, equal to the sum which would have accumulated to his credit for age and service and widow's annuity as of the date he becomes a contributor had he made contributions from the date of his assuming elective office to the date he becomes a contributor. Concurrent credit shall be granted for county contributions at the rate in effect during the periods for which the employee made contributions.

Any future entrant who renders at least 2 years of service after such election shall receive credit for all purposes of this Article, including prior service, provided that if he has received a refund of contributions with respect to any such service, credit shall not be granted unless repayment is made of all such refunds, including interest to the date of repayment.

(c) Upon election by a present employee, credit shall be granted and county contributions shall be made for all purposes of this Article for all periods prior to October 1, 1947, during which he was an officer or employee of the county, except as otherwise prescribed in this Section. Such county contributions shall be at the rates in effect for employees under the provisions of "The 1925 Act" during periods for which credit is allowed for the purposes specified in this paragraph together with interest, and shall be considered together with all other contributions in the computation of annuities to which the employee or his widow may be entitled.

Any such present employee may elect to make additional contributions with interest at 4% per annum, equal to the sum which would have accumulated for age and service annuity and widow's annuity as of the date he became a contributor had he made contributions throughout his entire period of service for which county contributions are provided in this Section. Such additional contributions shall be improved at interest for the same period of time as regular contributions in the case of any other present employee, and shall, together with all other amounts contributed by the employee, be considered as contributions for age and service annuity, widow's annuity and

refund purposes.

(d) Any present employee who received a refund under "The 1925 Act" prior to July 1, 1947, shall receive no credit for service covered by such refund unless repayment is made by him of all such refunds, including interest to the date of repayment.

(e) The time and manner of making additional contributions and repayment of refunds shall be prescribed by the board.

(Source: P.A. 81-1536.)

(40 ILCS 5/9-121.1) (from Ch. 108 1/2, par. 9-121.1)

Sec. 9-121.1. General Assembly transfer.

(a) Any active (and until February 1, 1993, any former) member of the General Assembly Retirement System may apply for transfer of his credits and creditable service accumulated under this Fund to the General Assembly System. Such credits and creditable service shall be transferred forthwith. Payment by this Fund to the General Assembly Retirement System shall be made at the same time and shall consist of:

(1) the amounts accumulated to the credit of the applicant, including interest, on the books of the Fund on the date of transfer, but excluding any additional or optional credits, which credits shall be refunded to the applicant; and

(2) municipality credits computed and credited under this Article including interest, on the books of the Fund on the date the member terminated service under the Fund. Participation in this Fund as to any credits transferred under this Section shall terminate on the date of transfer.

(b) An active (and until February 1, 1993, a former) member of the General Assembly Retirement System who has service credits and creditable service under the Fund may establish additional service credits and creditable service for periods during which he was an elected official and could have elected to participate but did not so elect. Service credits and creditable service may be established by payment to the fund of an amount equal to the contributions he would have made if he had elected to participate, plus interest to the date of payment.

(c) An active (and until February 1, 1993, a former) member of the General Assembly Retirement System may reinstate service and service credits terminated upon receipt of a separation benefit, by payment to the Fund of the amount of the separation benefit plus interest thereon to the date of payment.

(d) An active (and until February 1, 1993, a former) member of the General Assembly having no service credits or creditable service in the Fund may establish service credit and creditable service for periods during which he was employed by the county but did not participate in the Fund, by paying to the Fund prior to July 1, 1991 an amount equal to the contributions he would have made if he had participated, plus interest thereon at 6% per annum compounded annually from such period to the date of payment.

(e) Any active member of the General Assembly may apply for transfer of his credits and creditable service established under subsection (c) or (d) to any annuity and benefit fund established under Article 5, 8 or 12 of this Act. Such credits and creditable service shall be transferred forthwith, together with a payment from this Fund to the designated Article 5, 8 or 12 fund consisting of the amounts accumulated to the credit of the applicant under subsection (c) or (d), including the corresponding employer contributions and interest, on the books of the Fund on the date of transfer. Participation in this Fund as to any credits transferred under this subsection shall terminate on the date of transfer.

(Source: P.A. 86-27; 86-273; 86-1028; 86-1488; 87-794.)

(40 ILCS 5/9-121.2) (from Ch. 108 1/2, par. 9-121.2)

Sec. 9-121.2. Validation of service credits. An active

member of the General Assembly having no service credits or creditable service in the Fund, may establish service credit and creditable service for periods during which he was an employee of an employer in an elective office and could have elected to participate in the Fund but did not so elect. Service credits and creditable service may be established by payment to the Fund of an amount equal to the contributions he would have made if he had elected to participate plus interest to the date of payment, together with a like amount as the applicable municipality credits including interest, but the total period of such creditable service that may be validated shall not exceed 8 years.

(Source: P.A. 81-1536.)

(40 ILCS 5/9-121.3) (from Ch. 108 1/2, par. 9-121.3)

Sec. 9-121.3. (a) Persons otherwise required or eligible to participate in the Fund who elect to continue participation in the General Assembly System under Section 2-117.1 may not participate in the Fund for the duration of such continued participation under Section 2-117.1.

(b) Upon terminating such continued participation, a person may transfer credits and creditable service accumulated under Section 2-117.1 to this Fund, upon payment to the Fund of (1) the amount by which the employer and employee contributions that would have been required if he had participated in this Fund during the period for which credit under Section 2-117.1 is being transferred, plus interest, exceeds the amounts actually transferred under that Section to the Fund, plus (2) interest thereon at 6% per annum compounded annually from the date of such participation to the date of payment.

(Source: P.A. 82-342.)

(40 ILCS 5/9-121.4) (from Ch. 108 1/2, par. 9-121.4)

Sec. 9-121.4. Service as Village Trustee. Any participant who served as a Village Trustee, and was not then eligible to participate in the Illinois Municipal Retirement Fund for such service, may elect to receive credit under this Article for such service by paying to the Fund: (1) an amount equal to his annual salary at the time of election, times the employee contribution rate in effect at the time of election, times the number of years of service credit to be granted under this Section; plus (2) an amount equal to his annual salary at the time of election, times the employer contribution rate in effect at the time of election, times the number of years of service credit to be granted under this Section. The service credit received under this Section may not exceed 50% of the participant's service credit in the Fund at the time of election. No person may receive more than 4 years of service credit under this Section.

(Source: P.A. 82-785.)

(40 ILCS 5/9-121.5) (from Ch. 108 1/2, par. 9-121.5)

Sec. 9-121.5. Elected county officer transfer of credits. Any county officer elected by vote of the people who has elected to participate in the Fund may transfer to this Fund credits and creditable service accumulated under any other pension fund or retirement system established under Articles 2 through 18 of this Code, upon payment to the Fund of (1) the amount by which the employer and employee contributions that would have been required if he had participated in this Fund during the period for which credit is being transferred, plus interest, exceeds the amounts actually transferred from such other fund or system to this Fund, plus (2) interest thereon at 6% per year compounded annually from the date of transfer to the date of payment.

(Source: P.A. 85-964.)

(40 ILCS 5/9-121.6) (from Ch. 108 1/2, par. 9-121.6)

Sec. 9-121.6. Alternative annuity for county officers.

(a) Any county officer elected by vote of the people may

elect to establish alternative credits for an alternative annuity by electing in writing to make additional optional contributions in accordance with this Section and procedures established by the board. Such elected county officer may discontinue making the additional optional contributions by notifying the Fund in writing in accordance with this Section and procedures established by the board.

Additional optional contributions for the alternative annuity shall be as follows:

(1) For service after the option is elected, an additional contribution of 3% of salary shall be contributed to the Fund on the same basis and under the same conditions as contributions required under Sections 9-170 and 9-176.

(2) For service before the option is elected, an additional contribution of 3% of the salary for the applicable period of service, plus interest at the effective rate from the date of service to the date of payment. All payments for past service must be paid in full before credit is given. No additional optional contributions may be made for any period of service for which credit has been previously forfeited by acceptance of a refund, unless the refund is repaid in full with interest at the effective rate from the date of refund to the date of repayment.

(b) In lieu of the retirement annuity otherwise payable under this Article, any county officer elected by vote of the people who (1) has elected to participate in the Fund and make additional optional contributions in accordance with this Section, and (2) has attained age 60 with at least 10 years of service credit, or has attained age 65 with at least 8 years of service credit, may elect to have his retirement annuity computed as follows: 3% of the participant's salary at the time of termination of service for each of the first 8 years of service credit, plus 4% of such salary for each of the next 4 years of service credit, plus 5% of such salary for each year of service credit in excess of 12 years, subject to a maximum of 80% of such salary. To the extent such elected county officer has made additional optional contributions with respect to only a portion of his years of service credit, his retirement annuity will first be determined in accordance with this Section to the extent such additional optional contributions were made, and then in accordance with the remaining Sections of this Article to the extent of years of service credit with respect to which additional optional contributions were not made.

(c) In lieu of the disability benefits otherwise payable under this Article, any county officer elected by vote of the people who (1) has elected to participate in the Fund, and (2) has become permanently disabled and as a consequence is unable to perform the duties of his office, and (3) was making optional contributions in accordance with this Section at the time the disability was incurred, may elect to receive a disability annuity calculated in accordance with the formula in subsection (b). For the purposes of this subsection, such elected county officer shall be considered permanently disabled only if: (i) disability occurs while in service as an elected county officer and is of such a nature as to prevent him from reasonably performing the duties of his office at the time; and (ii) the board has received a written certification by at least 2 licensed physicians appointed by it stating that such officer is disabled and that the disability is likely to be permanent.

(d) Refunds of additional optional contributions shall be made on the same basis and under the same conditions as provided under Sections 9-164, 9-166, and 9-167. Interest shall be credited at the effective rate on the same basis and under the same conditions as for other contributions. Optional contributions under this Section shall be included in the amount of employee contributions used to compute the tax levy under Section 9-169.

(e) The effective date of this plan of optional alternative benefits and contributions shall be January 1, 1988, or the date upon which approval is received from the U.S. Internal Revenue Service, whichever is later. The plan of optional alternative benefits and contributions shall not be available to any former county officer or employee receiving an annuity from the Fund on the effective date of the plan, unless he re-enters service as an elected county officer and renders at least 3 years of additional service after the date of re-entry.

(f) Any elected county officer who was entitled to receive a stipend from the State on or after July 1, 2009 and on or before June 30, 2010 may establish earnings credit for the amount of stipend not received, if the elected county official applies in writing to the fund within 6 months after July 2, 2010 (the effective date of Public Act 96-961) and pays to the fund an amount equal to (i) employee contributions on the amount of stipend not received, (ii) employer contributions determined by the Board equal to the employer's normal cost of the benefit on the amount of stipend not received, plus (iii) interest on items (i) and (ii) at the actuarially assumed rate.

(g) The plan of optional alternative benefits and contributions authorized under this Section applies only to county officers elected by vote of the people on or before January 1, 2008 (the effective date of Public Act 95-654).
(Source: P.A. 100-201, eff. 8-18-17.)

(40 ILCS 5/9-121.7) (from Ch. 108 1/2, par. 9-121.7)

Sec. 9-121.7. Alternative survivor's benefits for survivors of county officers. In lieu of the survivor's benefits otherwise payable under this Article, the spouse or eligible child of any deceased county officer elected by vote of the people who (1) had elected to participate in the Fund, and (2) was either making additional optional contributions in accordance with Section 9-121.6 on the date of death, or was receiving an annuity calculated under that Section at the time of death, may elect to receive an annuity beginning on the date of the elected county officer's death, provided that the spouse and officer must have been married on the date of the last termination of his or her service as an elected county officer and for a continuous period of at least one year immediately preceding his or her death.

The annuity shall be payable beginning on the date of the elected county officer's death if the spouse is then age 50 or over, or beginning at age 50 if the age of the spouse is less than 50 years. If a minor unmarried child or children of the county officer, under age 18, also survive, and the child or children are under the care of the eligible spouse, the annuity shall begin as of the date of death of the elected county officer without regard to the spouse's age.

The annuity to a spouse shall be $66 \frac{2}{3}\%$ of the amount of retirement annuity earned by the elected county officer on the date of death, subject to a minimum payment of 10% of salary, provided that if an eligible spouse, regardless of age, has in his or her care at the date of death of the elected county officer any unmarried child or children of the county officer, under age 18, the minimum annuity shall be 30% of the elected officer's salary, plus 10% of salary on account of each minor child of the elected county officer, subject to a combined total payment on account of a spouse and minor children not to exceed 50% of the deceased officer's salary. In the event there shall be no spouse of the elected county officer surviving, or should a spouse remarry or die while eligible minor children still survive the elected county officer, each such child shall be entitled to an annuity equal to 20% of salary of the elected officer subject to a combined total payment on account of all such children not to exceed 50% of salary of the elected county officer. The salary to be used in the calculation of these benefits shall be the same as that prescribed for determining a retirement annuity as provided in Section 9-121.6.

Upon the death of an elected county officer occurring after termination of service or while in receipt of a retirement annuity, the combined total payment to a spouse and minor children, or to minor children alone if no eligible spouse survives, shall be limited to 75% of the amount of retirement annuity earned by the county officer.

Marriage of a child or attainment of age 18, whichever first occurs, shall render the child ineligible for further consideration in the payment of an annuity to a spouse or in the increase in the amount thereof. Upon attainment of ineligibility of the youngest minor child of the elected county officer, the annuity shall immediately revert to the amount payable upon death of an elected county officer leaving no minor children surviving him or her. If the spouse is under age 50 at such time, the annuity as revised shall be deferred until such age is attained. Remarriage of a widow or widower prior to attainment of age 55 shall disqualify the spouse from the receipt of an annuity.

(Source: P.A. 95-279, eff. 1-1-08.)

(40 ILCS 5/9-121.8) (from Ch. 108 1/2, par. 9-121.8)

Sec. 9-121.8. Transfer of creditable service to Article 8 or 13 Fund.

(a) Any city officer as defined in Section 8-243.2 of this Code, and any sanitary district commissioner elected by vote of the people who is a participant in the pension fund established under Article 13 of this Code, may apply for transfer of his credits and creditable service accumulated under this Fund to such Article 8 or 13 fund. Such creditable service shall be transferred forthwith. Payment by this Fund to the Article 8 or 13 fund shall be made at the same time and shall consist of:

(1) the amounts accumulated to the credit of the applicant, including interest, on the books of the Fund on the date of transfer, but excluding any additional or optional credits, which credits shall be refunded to the applicant; and

(2) employer contributions computed by the Board and credited to the applicant under this Article, including interest, on the books of the Fund on the date the applicant terminated service under the Fund.

Participation in this Fund as to any credits transferred under this Section shall terminate on the date of transfer.

(b) Any such elected city officer or sanitary district commissioner who has credits and creditable service under the Fund may establish additional credits and creditable service for periods during which he could have elected to participate but did not so elect. Credits and creditable service may be established by payment to the Fund of an amount equal to the contributions he would have made if he had elected to participate, plus interest to the date of payment.

(c) Any such elected city officer or sanitary district commissioner may reinstate credits and creditable service terminated upon receipt of a separation benefit, by payment to the Fund of the amount of the separation benefit plus interest thereon to the date of payment.

(Source: P.A. 85-964; 86-1488.)

(40 ILCS 5/9-121.9) (from Ch. 108 1/2, par. 9-121.9)

Sec. 9-121.9. Age Discrimination. Notwithstanding any other provisions in this Article, it is the intention of the General Assembly to comply with the federal Age Discrimination in Employment Act of 1967, as amended by the Age Discrimination in Employment Amendments of 1986 and the Omnibus Budget Reconciliation Act of 1986, as required with respect to benefits for older individuals. For this purpose, if required, the following changes shall govern with respect to other Sections of this Article, effective January 1, 1988 unless otherwise specified:

(1) Contributions. Beginning January 1, 1988, the spouse

contribution shall not cease at age 65, but shall continue during the term of service. Beginning January 1, 1988, concurrent county contributions shall be made during the term of service.

(2) Money purchase accounts "fixed" at age 65. Beginning January 1, 1988, for all purposes, accruals after age 65 for the accounts of those employees who have not withdrawn or retired shall be "unfixed" with interest from the date fixed to January 1, 1988, without any contribution from the time originally fixed until the effective date of this amendatory Act of 1989. Thereafter, all money purchase accounts shall not be "fixed", but shall continue to accrue until time of withdrawal. No contributions are permitted from the time "fixed" until the time "unfixed".

(3) Employee money purchase annuity after age 65. Beginning January 1, 1988, all money purchase annuities shall be computed without limitation for age at time of withdrawal and without being "fixed" at any limiting age.

(4) Widows and wives not entitled to annuity. Beginning January 1, 1988, there shall be no requirement that marriage take place before the employee attained age 65. Any "no spouse" refund must be repaid with interest at the effective rate before a spouse annuity is payable.

(5) Children. Beginning January 1, 1988, there shall be no age requirement on the employee age for a child's annuity.

(6) Compensation and supplemental annuities. The age condition shall remain at 65.

(7) Accounting. Beginning January 1, 1988, or as soon as practical, the Annuity Payment Fund Accounts and the Prior Service Fund Accounts "fixed" shall be "unfixed" and the appropriate amounts returned to the Salary Deduction Fund Account and the corresponding County Contribution Fund Account.

(8) Refunds. Beginning immediately, there shall be no in-service distribution of a "no spouse" refund. Such distribution, if any, shall be made as otherwise provided. Likewise, there shall be no other refund of deductions after fixed or excess cost. Any "no spouse" refund must be repaid with interest at the effective rate before a spouse annuity is payable.

(9) Re-entry into service. Beginning January 1, 1988, for any re-entry into service after age 65, the employee's money purchase annuity and the widow's money purchase annuity may be recomputed if it is more beneficial to do so.

(10) Computation. Benefits using accruals after age 65 will begin to be computed January 1, 1988. No benefits will be recomputed for any annuitant who has withdrawn before January 1, 1988.

(11) Participation. Effective immediately, this Article shall apply to all persons eligible to participate regardless of age. Beginning immediately all eligible persons previously excluded from participation in the fund either voluntarily or involuntarily, shall be enrolled as participants and contributions shall begin and continue during the term of service.

(Source: P.A. 86-272.)

(40 ILCS 5/9-121.10) (from Ch. 108 1/2, par. 9-121.10)
Sec. 9-121.10. Transfer to Article 14.

(a) Any active member of the State Employees' Retirement System who is a State policeman, investigator for the Office of the Attorney General, an investigator for the Department of Revenue, investigator for the Secretary of State, or conservation police officer may apply for transfer of some or all of his creditable service as a member of the County Police Department, a county corrections officer, or a court services officer accumulated under this Article to the State Employees' Retirement System in accordance with Section 14-110. At the time of the transfer the Fund shall pay to the State Employees' Retirement System an amount equal to:

(1) the amounts accumulated to the credit of the

applicant on the books of the Fund on the date of transfer for the service to be transferred; and

(2) the corresponding municipality credits, including interest, on the books of the Fund on the date of transfer; and

(3) any interest paid by the applicant in order to reinstate such service.

Participation in this Fund with respect to the credits transferred shall terminate on the date of transfer.

(b) Any person applying to transfer service under this Section may reinstate credit for service as a member of the County Police Department that was terminated by receipt of a refund, by paying to the Fund the amount of the refund with interest thereon at the actuarially assumed rate of interest, compounded annually, from the date of refund to the date of payment.

(Source: P.A. 95-530, eff. 8-28-07; 96-745, eff. 8-25-09.)

(40 ILCS 5/9-121.11) (from Ch. 108 1/2, par. 9-121.11)

Sec. 9-121.11. Transfer of credit from Article 8 or 11. Until March 1, 1993, an employee may transfer to this Fund up to a total of 10 years of creditable service accumulated under Article 8 or 11 of this Code, upon payment to this Fund of (1) the amount by which the employee and employer contributions that would have been required if the employee had participated in this Fund during the period for which credit is being transferred, plus interest, exceeds the amount actually transferred from the Article 8 or 11 fund to this Fund, plus (2) interest on the amount determined under item (1) at the rate of 6% per year, compounded annually, from the date of the transfer to the date of payment.

(Source: P.A. 87-1265.)

(40 ILCS 5/9-121.12) (from Ch. 108 1/2, par. 9-121.12)

Sec. 9-121.12. Transfer to Article 18 system. Any active member of the Judges Retirement System who is eligible to transfer service credit to that System from this Fund under subsection (g) of Section 18-112 may apply for transfer of that service credit to the Judges Retirement System. The credits and creditable service shall be transferred upon application, and shall include payment by this Fund to the Judges Retirement System of:

(1) the amounts accumulated to the credit of the applicant for that service, including interest, on the books of the Fund on the date of transfer; and

(2) the corresponding employer credits computed and credited for that service under this Article, including interest, on the books of the Fund on the date of transfer.

Participation in this Fund as to the credits transferred under this Section shall terminate on the date of transfer.

(Source: P.A. 87-1265.)

(40 ILCS 5/9-121.13)

Sec. 9-121.13. Transfer of Article 5 credits.

(a) An active participant in the Fund who was employed by the office of the Cook County State's Attorney on January 1, 1995 may transfer to this Fund credits and creditable service accumulated under the pension fund established under Article 5 of this Code, as provided in Section 5-237, by submitting a written application to the Fund and paying to the Fund the amount, if any, by which the amount transferred to the Fund under Section 5-237 is less than the amount of employee and employer contributions that would have been received by the Fund if the service being transferred had been served as a participant of this Fund, including interest at the rate of 6% per year, compounded annually, from the date of the service to the date of payment.

(b) Until July 1, 1998, an active participant in the Fund who is a member of the county police department may transfer to

this Fund credits and creditable service accumulated under the pension fund established under Article 5 of this Code, as provided in Section 5-237, by submitting a written application to the Fund and paying to the Fund the amount, if any, by which the amount transferred to the Fund under Section 5-237 is less than the amount of employee and employer contributions that would have been received by the Fund if the service being transferred had been served as a participant of this Fund, including interest at the rate of 6% per year, compounded annually, from the date of the service to the date of payment.

(c) The applicant may elect to have the service transferred be deemed service as a member of the county police department; if the applicant so elects, the required payment shall be calculated on the basis of the rates applicable to members of the county police department.

(Source: P.A. 89-136, eff. 7-14-95; 90-32, eff. 6-27-97.)

(40 ILCS 5/9-121.15)

Sec. 9-121.15. Transfer of credit from Article 14 system. A current or former employee shall be entitled to service credit in the Fund for any creditable service transferred to this Fund from the State Employees' Retirement System under Section 14-105.7 of this Code. Credit under this Fund shall be granted upon receipt by the Fund of the amounts required to be transferred under Section 14-105.7; no additional contribution is necessary. (Source: P.A. 92-599, eff. 6-28-02.)

(40 ILCS 5/9-121.16)

Sec. 9-121.16. Contractual service to the Retirement Board. A person who has rendered continuous contractual services (other than legal or actuarial services) to the Retirement Board for a period of at least 5 years may establish creditable service in the Fund for up to 10 years of those services by making written application to the Board before July 1, 2003 and paying to the Fund an amount to be determined by the Board, equal to the employee contributions that would have been required if those services had been performed as an employee.

For the purposes of calculating the required payment, the Board may determine the applicable salary equivalent based on the compensation received by the person for performing those contractual services. The salary equivalent calculated under this Section shall not be used for determining final average salary under Section 9-134 or any other provisions of this Code.

A person may not make optional contributions under Section 9-121.6 or 9-179.3 for periods of credit established under this Section.

(Source: P.A. 92-599, eff. 6-28-02.)

(40 ILCS 5/9-121.17)

Sec. 9-121.17. Transfer from Article 3. Until 6 months after the effective date, an employee may transfer to this Fund up to 6 years of creditable service accumulated under Article 3 of this Code, upon payment to this Fund of (1) the amount by which the employee and employer contributions that would have been required if the employee had participated in this Fund during the period for which credit is being transferred, plus interest, exceeds the amount actually transferred from the Article 3 fund to this Fund, plus (2) interest on the amount determined under item (1) at the rate of 6% per year, compounded annually, from the date of the transfer to the date of payment.

(Source: P.A. 95-504, eff. 8-28-07.)

(40 ILCS 5/9-121.18)

Sec. 9-121.18. Transfer to Article 5.

(a) Any active member of Article 5 of this Code may apply for transfer of some or all of his creditable service as a correctional officer with the county department of corrections accumulated under this Article to the Article 5 Fund in accordance with paragraph (b) of Section 5-234. At the time of

the transfer the Fund shall pay to the Article 5 Fund an amount equal to:

(1) the amounts accumulated to the credit of the applicant on the books of the Fund on the date of transfer for the service to be transferred;

(2) the corresponding employer credits, including interest, on the books of the Fund on the date of transfer; and

(3) any interest paid by the applicant in order to reinstate such service.

Participation in this Fund with respect to the credits transferred shall terminate on the date of transfer.

(b) Any person applying to transfer service under this Section may reinstate credit for service as a member of the county department of corrections that was terminated by receipt of a refund, by paying to the Fund the amount of the refund with interest thereon at the actuarially assumed rate, compounded annually, from the date of refund to the date of payment. (Source: P.A. 96-727, eff. 8-25-09.)

(40 ILCS 5/9-122) (from Ch. 108 1/2, par. 9-122)
Sec. 9-122. Time of fixing annuities-Waiver.

No annuity or disability benefit shall be fixed, granted, or paid under this Article before the effective date.

Any employee annuitant or widow annuitant may execute a waiver of his or her right to receive any part of his or her total annuity. A waiver shall take effect upon its being filed with the board. A waiver may not be revoked after it is executed and filed, except within the first 30 days after being filed. (Source: Laws 1963, p. 161.)

(40 ILCS 5/9-123) (from Ch. 108 1/2, par. 9-123)
Sec. 9-123. Prior service annuities-When due.

A "Prior Service Annuity" shall be credited to present employees in accordance with "The 1925 Act" for service rendered prior to the effective date.

Each such credit shall be improved by interest at the effective rate during the time the employee is in service until his annuity is fixed. In determining such credit, the employee's annual salary for his entire period of prior service shall be the salary in effect on the effective date. (Source: Laws 1963, p. 161.)

(40 ILCS 5/9-124) (from Ch. 108 1/2, par. 9-124)
Sec. 9-124. Age and service annuity.

An "Age and Service Annuity" shall be credited employees for contributing service rendered after the effective date. (Source: Laws 1963, p. 161.)

(40 ILCS 5/9-125) (from Ch. 108 1/2, par. 9-125)

Sec. 9-125. Annuities - Present employees and future entrants attaining age 65 in service. (a) A present employee who attains age 65 or more in service, having age and service and prior service annuity credits sufficient to provide an annuity as of age 65 equal to the amount he would have had if employee contributions and county contributions had been made in accordance with this Article during his entire term of service until age 65 shall be entitled upon withdrawal to an annuity from the sum accumulated for age and service annuity and the applicable credits for prior service annuity.

(b) A present employee who attains age 65 or more in service, and who does not have the credits described in paragraph (a), shall be entitled on the date of withdrawal, based upon the assumption that his age is then 65, to an annuity based on the sum accumulated for age and service annuity and the applicable credits for prior service annuity.

(c) A future entrant who attains age 65 in service shall be entitled, upon withdrawal, to age and service annuity provided

from the sum accumulated for such annuity at such age.
(Source: P.A. 81-1536.)

(40 ILCS 5/9-126) (from Ch. 108 1/2, par. 9-126)

Sec. 9-126. Annuities--Present employees and future entrants--Withdrawal after age 60 and prior to 65.

An employee who attains age 60 or more but less than age 65 in service, upon withdrawal, shall be entitled to annuity as follows:

1. Present Employee--Age and service and prior service annuities provided from the total sum accumulated to his credit for such annuities on the date of withdrawal, computed as of his age on such date of withdrawal.

2. Future Entrant--Age and service annuity provided from the total sum accumulated to his credit for such annuity on the date of withdrawal, computed as of his age on such date of withdrawal.

(Source: Laws 1963, p. 161.)

(40 ILCS 5/9-127) (from Ch. 108 1/2, par. 9-127)

Sec. 9-127. Annuities - Present employees and future entrants - Withdrawal after age 50 and prior to age 60. An employee who (i) withdraws prior to January 1, 1988, having attained age 55 or more but less than age 60 in service and having 10 or more years of service at date of withdrawal, or (ii) beginning January 1, 1988, attains age 50 in the service and withdraws before age 60 with at least 10 years of creditable service, shall be entitled to annuity, from the date of withdrawal, as follows:

1. Present employee and future entrant with 20 or more years of service - Age and service annuity provided from the total sum accumulated to his credit from employee contributions and county contributions for such annuity, and, for a present employee, prior service annuity from the total sum accumulated to his credit for such annuity.

2. Present employee and future entrant with 10 or more but less than 20 years of service - Age and service annuity provided from the total sum accumulated to his credit for such annuity from employee contributions, plus 1/10 of the corresponding credits accumulated for such annuity from county contributions for each year of service after the first 10 years; and, in addition in the case of a present employee, the total sum accumulated to his credit for prior service annuity on account of employee contributions to any county pension fund in operation in the county on the effective date, and 1/10 of prior service annuity accumulated to his credit under "The 1925 Act" and this Article, for each year of service after the first 10 years.

Any such annuity shall be computed as of the employee's age on the date of withdrawal.

(Source: P.A. 85-964.)

(40 ILCS 5/9-128) (from Ch. 108 1/2, par. 9-128)

Sec. 9-128. Annuities - Present employees and future entrants - Withdrawal before age 50. An employee who, prior to January 1, 1988, withdraws after 10 years of service before age 55 and attains age 55 while out of service shall be entitled to annuity after attainment of age 55. An employee with at least 10 years of creditable service who withdraws from service on or after January 1, 1988 at less than age 50 shall be entitled to annuity upon attaining age 50. Such annuities shall be calculated as follows:

1. Present employee and future entrant with 20 or more years of service - Age and service annuity provided from the total sum accumulated to his credit from employee contributions and county contributions for such annuity, and, in addition in the case of a present employee, prior service annuity from the sum accumulated to his credit for such annuity.

2. Present employee and future entrant with 10 or more but

less than 20 years of service - Age and service annuity provided from total sum accumulated to his credit for such annuities from employee contributions, plus 1/10 of the county contributions accumulated to his credit for each year of service after the first 10 years; and, in addition, in the case of a present employee, credits for prior service annuity on account of employee contributions to any county pension fund in operation in the county on the effective date, and 1/10 of the prior service annuity accumulated to his credit under "The 1925 Act" and this Article, for each year of service after the first 10 years.

Any such annuity shall be computed as though the employee were age 50 when the annuity was granted (age 55 for employees withdrawing before January 1, 1988), regardless of his actual age at the time of application for annuity. An employee shall not be entitled to annuity for any period between the date he attained age 50 (age 55 for employees withdrawing before January 1, 1988) and the date of application for annuity.

(Source: P.A. 85-964.)

(40 ILCS 5/9-128.1) (from Ch. 108 1/2, par. 9-128.1)

Sec. 9-128.1. Annuities for members of the County Police Department.

(a) In lieu of the regular or minimum annuity or annuities for any deputy sheriff who is a member of a County Police Department, he may, upon withdrawal from service after not less than 20 years of service in the position of deputy sheriff as defined below, upon or after attainment of age 55, receive a total annuity equal to 2% for each year of service based upon his highest average annual salary for any 4 consecutive years within the last 10 years of service immediately preceding the date of withdrawal from service, subject to a maximum annuity equal to 75% of such average annual salary.

(b) Any deputy sheriff who withdraws from the service after July 1, 1979, after having attained age 53 in the service with 23 or more years of service credit shall be entitled to an annuity computed as follows if such annuity is greater than that provided in the foregoing paragraphs of this Section 9-128.1: An annuity equal to 50% of the average salary for the 4 highest consecutive years of the last 10 years of service plus additional annuity equal to 2% of such average salary for each completed year of service or fraction thereof rendered after his attainment of age 53 and the completion of 23 years of service, plus an additional annuity equal to 1% of such average salary for each completed year of service or fraction thereof in excess of 23 years up to age 53.

(c) Any deputy sheriff who withdraws from the service after December 31, 1987 with 20 or more years of service credit, shall be entitled, upon attainment of age 50, to an annuity computed as follows if such annuity is greater than that provided in the foregoing paragraphs of this Section 9-128.1: An annuity equal to 50% of the average salary for the 4 highest consecutive years of the last 10 years of service, plus additional annuity equal to 2% of such average salary for each completed year of service or fraction thereof in excess of 20 years.

(d) A deputy sheriff who reaches compulsory retirement age and who has less than 23 years of service shall be entitled to a minimum annuity equal to an amount determined by the product of (1) his years of service and (2) 2% of his average salary for the 4 consecutive highest years of salary within the last 10 years of service immediately prior to his reaching compulsory retirement age.

(e) Any deputy sheriff who retires after January 1, 1984 and elects to receive an annuity under this Section, and who has credits under this Article for service not as a deputy sheriff, shall be entitled to receive, in addition to the amount of annuity otherwise provided under this Section, an additional amount of annuity provided from the totals accumulated to his credit for prior service and age and service annuities for such

service not as a deputy sheriff.

(f) The term "deputy sheriff" means an employee charged with the duty of law enforcement as a deputy sheriff as specified in Section 1 of "An Act in relation to County Police Departments in certain Counties, creating a County Police Department Merit Board and defining its powers and duties", approved August 5, 1963, who rendered service in such position before and after such date.

The terms "deputy sheriff" and "member of a County Police Department" shall also include an elected sheriff of the county who has elected to become a contributor and who has submitted to the board his written election to be included within the provisions of this Section. With respect to any such sheriff, service as the elected sheriff of the county shall be deemed to be service in the position of deputy sheriff for the purposes of this Section provided that the employee contributions therefor are made at the rate prescribed for members of the County Police Department. A sheriff electing to be included under this Section may also elect to have his service as sheriff of the county before the date of such election included as service as a deputy sheriff for the purposes of this Section, by making an additional contribution for each year of such service, equal to the difference between the amount he would have contributed to the Fund during such year had he been contributing at the rate then in effect for members of the County Police Department and the amount actually contributed, plus interest thereon at the rate of 6% per annum from the end of such year to the date of payment.

(g) In no case shall an annual annuity provided in this Section 9-128.1 exceed 80% of the average annual salary for any 4 consecutive years within the last 10 years of service immediately preceding the date of withdrawal from service.

A deputy sheriff may in addition, be entitled to the benefits provided by Section 9-133 or 9-133.1 if he so qualifies under such Sections.

(h) A deputy sheriff may elect, between January 1 and January 15, 1983, to transfer his creditable service as a member of the State Employees' Retirement System of Illinois to any Fund established under this Article of which he is a member, and such transferred creditable service shall be included as service for the purpose of calculating his benefits under this Article to the extent that the payment specified in Section 14-105.3 has been received by such Fund.

(i) An active deputy sheriff who has at least 15 years of service credit in that capacity may elect to have any or all of his credits under this Article for service not as a deputy sheriff deemed to be credits for service as a deputy sheriff, by filing a written election with the Board, accompanied by payment of an amount to be determined by the Board, equal to (1) the difference between the amount of employee contributions actually contributed by the applicant for such service not as a deputy sheriff, and the amounts that would have been contributed had such contributions been made at the rates applicable to service as a deputy sheriff, plus (2) interest thereon at the rate of 3% per annum, compounded annually, from the date of service to the date of payment.

(j) Beginning on the effective date of this amendatory Act of 1996, the terms "deputy sheriff" and "member of a County Police Department" shall also include any chief of the County Police Department or undersheriff of the County Sheriff's Department who has submitted to the board his or her written election to be included within the provisions of this Section. With respect to any such police chief or undersheriff, service as a chief of the County Police Department or an undersheriff of the County Sheriff's Department shall be deemed to be service in the position of deputy sheriff for the purposes of this Section, provided that the employee contributions therefor are made at the rate prescribed for members of the County Police Department.

A chief of the County Police Department or undersheriff of

the County Sheriff's Department electing to be included under this Section may also elect to have his or her service as chief of the County Police Department or undersheriff of the County Sheriff's Department before the date of the election included as service as a deputy sheriff for the purposes of this Section, by making an additional contribution for each year of such service, equal to the difference between the amount that he or she would have contributed to the Fund during that year at the rate then in effect for members of the County Police Department and the amount actually contributed, plus interest thereon at the rate of 6% per year, compounded annually, from the end of that year to the date of payment.

A chief of the County Police Department or undersheriff of the County Sheriff's Department who has elected to be included within the provisions of this Section may transfer to this Fund credits and creditable service accumulated under any pension fund or retirement system established under Article 3, 7, 8, 14, or 15, upon payment to the Fund of (1) the amount by which the employee contributions that would have been required if he or she had participated in this Fund during the period for which credit is being transferred, plus interest, plus an equal amount for employer contributions, exceeds the amounts actually transferred from that other fund or system to this Fund, plus (2) interest thereon at 6% per year, compounded annually, from the date of transfer to the date of payment.

A chief of the County Police Department or undersheriff of the County Sheriff's Department may purchase credits and creditable service for up to 2 years of public employment rendered to an out-of-state public agency. Payment for that service shall be at the applicable rates in effect for employee and employer contributions during the period for which credit is being purchased, plus interest at the rate of 6% per year, compounded annually, from the date of service until the date of payment.

(Source: P.A. 89-643, eff. 8-9-96.)

(40 ILCS 5/9-128.2)

Sec. 9-128.2. Stipends. Any elected county officer who was entitled to receive a stipend from the State on or after July 1, 2009 and on or before June 30, 2010 may establish earnings credit for the amount of stipend not received, if the elected county official applies in writing to the fund within 6 months after the effective date of this amendatory Act of the 96th General Assembly and pays to the fund an amount equal to (i) employee contributions on the amount of stipend not received, (ii) employer contributions determined by the Board equal to the employer's normal cost of the benefit on the amount of stipend not received, plus (iii) interest on items (i) and (ii) at the actuarially assumed rate.

(Source: P.A. 96-961, eff. 7-2-10.)

(40 ILCS 5/9-129) (from Ch. 108 1/2, par. 9-129)

Sec. 9-129. Annuities-Re-entry into service. Annuity in excess of that fixed in Sections 9-126, 9-127 or 9-128 shall not be granted to any employee described therein, unless he re-entered service before age 65. If such re-entry occurs, his annuity shall be provided in accordance with Sections 9-125 to 9-128, inclusive, whichever are applicable.

(Source: Laws 1963, p. 161.)

(40 ILCS 5/9-130) (from Ch. 108 1/2, par. 9-130)

Sec. 9-130. Service after time of fixing annuity.

Service rendered after the time of fixing an annuity shall not be considered for age and service annuity and for prior service annuity.

(Source: Laws 1963, p. 161.)

(40 ILCS 5/9-131) (from Ch. 108 1/2, par. 9-131)

Sec. 9-131. Prior service annuity credits. (a) The sum to be

credited for prior service annuity in the case of any present employee described in subdivision (a) of Section 9-109 shall be the entire sum credited for such purposes.

(b) The sum to be credited for prior service annuity in the case of any present employee described in subdivision (b) of Section 9-109 shall be the sum credited for such purpose less the excess which would have accumulated under this Article from contributions by the employee after he attained age 65 if such contributions had been made from the effective date to the date of withdrawal with interest at the effective rate to the date of his withdrawal, over the amounts actually contributed for such purpose with like interest computed to such date of withdrawal; provided that the sum so computed shall be less than the sum credited for prior service annuity under the foregoing provisions of this Article. If the sum so computed shall be equal to or greater than the sum credited for prior service annuity as aforesaid, such employee shall not be entitled to prior service annuity.

(Source: P.A. 81-1536.)

(40 ILCS 5/9-132) (from Ch. 108 1/2, par. 9-132)

Sec. 9-132. Minimum annuity.

A present employee who was a contributor to a county pension fund in operation on the effective date who withdraws on or after such date having 20 or more years of service and for whom the amount of annuity provided by this Article is less than the amount stated in this section has a right to receive annuity as follows:

(a) \$600 a year after the date of withdrawal if he is age 55 or more at such time;

(b) \$600 a year after the date he becomes age 55 if he is less than such age when he withdraws.

In addition to the combined age and service and prior service annuities to which a present employee is entitled, an employee with 24 or more years of service who has attained age 65 or more at the time he withdraws is entitled to receive a sum equal to the difference between the combined age and service annuity and prior service annuity, and 1/3 of his salary at the date of his withdrawal.

(Source: Laws 1963, p. 161.)

(40 ILCS 5/9-133) (from Ch. 108 1/2, par. 9-133)

Sec. 9-133. Automatic increase in annuity.

(a) An employee who retired or retires from service after December 31, 1959, having attained age 60 or more or, beginning January 1, 1991, having attained 30 or more years of creditable service, shall, in the month of January of the year following the year in which the first anniversary of retirement occurs, have his then fixed and payable monthly annuity increased by 1 1/2%, and such first fixed annuity as granted at retirement increased by a further 1 1/2% in January of each year thereafter. Beginning with January of the year 1972, such increases shall be at the rate of 2% in lieu of the aforesaid specified 1 1/2%. Beginning with January of the year 1982, such increases shall be at the rate of 3% in lieu of the aforesaid specified 2%. Beginning January 1, 1998, these increases shall be at the rate of 3% of the current amount of the annuity, including any previous increases received under this Article, without regard to whether the annuitant is in service on or after the effective date of this amendatory Act of 1997.

An employee who retires on annuity before age 60 and, beginning January 1, 1991, with less than 30 years of creditable service shall receive such increases beginning with January of the year immediately following the year in which he attains the age of 60 years. An employee who retires on annuity before age 60 and before January 1, 1991, with at least 30 years of creditable service, shall be entitled to receive the first increase under this subsection no later than January 1, 1993.

For an employee who, in accordance with the provisions of

Section 9-108.1 of this Act, shall have become a member of the State System established under Article 14 on February 1, 1974, the first such automatic increase shall begin in January of 1975.

(b) Subsection (a) is not applicable to an employee retiring and receiving a term annuity, as defined in this Act, nor to any otherwise qualified employee who retires before he makes employee contributions (at the 1/2 of 1% rate as provided in this Section) for this additional annuity for not less than the equivalent of one full year. Such employee, however, shall make arrangement to pay to the fund a balance of such contributions, based on his final salary, as will bring such 1/2 of 1% contributions, computed without interest, to the equivalent of one year's contributions.

Beginning with the month of January, 1960, each employee shall contribute by means of salary deductions 1/2 of 1% of each salary payment, concurrently with and in addition to the employee contributions otherwise provided for annuity purposes.

Each such additional contribution shall be used, together with county contributions, to defray the cost of the specified annuity increments.

Such additional employee contributions are not refundable, except to an employee who withdraws and applies for refund under this Article, or applies for annuity, and also in cases where a term annuity becomes payable. In such cases his contributions shall be refunded, without interest.

(Source: P.A. 95-369, eff. 8-23-07.)

(40 ILCS 5/9-133.1) (from Ch. 108 1/2, par. 9-133.1)

Sec. 9-133.1. Automatic increases in annuity for certain heretofore retired participants. A retired employee retired at age 55 or over and who (a) is receiving annuity based on a service credit of 20 or more years, and (b) does not qualify for the automatic increases in annuity provided for in Sec. 9-133 of this Article, and (c) elects to make a contribution to the Fund at a time and manner prescribed by the Retirement Board, of a sum equal to 1% of the final average monthly salary forming the basis of the calculation of their annuity multiplied by years of credited service, or 1% of their final monthly salary multiplied by years of credited service in any case where the final average salary is not used in the calculation, shall have his original fixed and payable monthly amount of annuity increased in January of the year following the year in which he attains the age of 65 years, if such age of 65 years is attained in the year 1969 or later, by an amount equal to 1 1/2%, and by an equal additional 1 1/2% in January of each year thereafter. Beginning with January of the year 1972, such increases shall be at the rate of 2% in lieu of the aforesaid specified 1 1/2%. Beginning with January of the year 1982, such increases shall be at the rate of 3% in lieu of the aforesaid specified 2%. Beginning January 1, 1998, these increases shall be at the rate of 3% of the current amount of the annuity, including any previous increases received under this Article, without regard to whether the annuitant is in service on or after the effective date of this amendatory Act of 1997.

In those cases in which the retired employee receiving annuity has attained the age of 66 or more years in the year 1969, he shall have such annuity increased in January of the year 1970 by an amount equal to 1 1/2% multiplied by the number equal to the number of months of January elapsing from and including January of the year immediately following the year he attained the age of 65 years if retired at or prior to age 65, or from and including January of the year immediately following the year of retirement if retired at an age greater than 65 years, to and including January of the year 1970, and by an equal additional 1 1/2% in January of each year thereafter. Beginning with January of the year 1972, such increases shall be at the rate of 2% in lieu of the aforesaid specified 1 1/2%. Beginning with January of the year 1982, such increases shall be

at the rate of 3% in lieu of the aforesaid specified 2%. Beginning January 1, 1998, these increases shall be at the rate of 3% of the current amount of the annuity, including any previous increases received under this Article, without regard to whether the annuitant is in service on or after the effective date of this amendatory Act of 1997.

To defray the annual cost of such increases, the annual interest income of the Fund, accruing from investments held by the Fund, exclusive of gains or losses on sales or exchanges of assets during the year, over and above 4% a year, shall be used to the extent necessary and available to finance the cost of such increases for the following year.

(Source: P.A. 95-369, eff. 8-23-07.)

(40 ILCS 5/9-134) (from Ch. 108 1/2, par. 9-134)

Sec. 9-134. Minimum annuity - Additional provisions.

(a) An employee who withdraws after July 1, 1957 at age 60 or more with 20 or more years of service, for whom the amount of age and service and prior service annuity combined is less than the amount stated in this Section from the date of withdrawal, instead of all annuities otherwise provided in this Article, is entitled to receive an annuity for life of an amount equal to 1 2/3% for each year of service, of his highest average annual salary for any 5 consecutive years within the last 10 years of service immediately preceding the date of withdrawal; provided that in the case of any employee who withdraws on or after July 1, 1971, such employee age 60 or over with 20 or more years of service, or who withdraws on or after January 1, 1982 and on or after attainment of age 65 with 10 or more years of service, shall instead receive an annuity for life equal to 1.67% for each of the first 10 years of service; 1.90% for each of the next 10 years of service; 2.10% for each year of service in excess of 20 but not exceeding 30; and 2.30% for each year of service in excess of 30, based on the highest average annual salary for any 4 consecutive years within the last 10 years of service immediately preceding the date of withdrawal.

An employee who withdraws after July 1, 1957, but prior to January 1, 1988, with 20 or more years of service, before age 60 is entitled to annuity, to begin not earlier than age 55, if under such age at withdrawal, as computed in the last preceding paragraph, reduced 1/2 of 1% for each full month or fractional part thereof that his attained age when annuity is to begin is less than 60 to the end that the total reduction at age 55 shall be 30%, except that an employee retiring at age 55 or over but less than age 60, having at least 35 years of service, shall not be subject to the reduction in his retirement annuity because of retirement below age 60.

An employee who withdraws on or after January 1, 1988, with 20 or more years of service and before age 60, is entitled to annuity as computed above, to begin not earlier than age 50 if under such age at withdrawal, reduced 1/2 of 1% for each full month or fractional part thereof that his attained age when annuity is to begin is less than 60, to the end that the total reduction at age 50 shall be 60%, except that an employee retiring at age 50 or over but less than age 60, having at least 30 years of service, shall not be subject to the reduction in retirement annuity because of retirement below age 60.

An employee who withdraws on or after January 1, 1992 but before January 1, 1993, at age 60 or over with 5 or more years of service, may elect, in lieu of any other employee annuity provided in this Section, to receive an annuity for life equal to 2.20% for each of the first 20 years of service, and 2.40% for each year of service in excess of 20, based on the highest average annual salary for any 4 consecutive years within the last 10 years of service immediately preceding the date of withdrawal. An employee who withdraws on or after January 1, 1992, but before January 1, 1993, on or after attainment of age 55 but before attainment of age 60 with 5 or more years of service, is entitled to elect such annuity, but the annuity

shall be reduced 0.25% for each full month or fractional part thereof that his attained age when the annuity is to begin is less than age 60, to the end that the total reduction at age 55 shall be 15%, except that an employee retiring at age 55 or over but less than age 60, having at least 30 years of service, shall not be subject to the reduction in retirement annuity because of retirement below age 60. This annuity benefit formula shall only apply to those employees who are age 55 or over prior to January 1, 1993, and who elect to withdraw at age 55 or over on or after January 1, 1992 but before January 1, 1993.

An employee who withdraws on or after July 1, 1996 but before August 1, 1996, at age 55 or over with 8 or more years of service, may elect, in lieu of any other employee annuity provided in this Section, to receive an annuity for life equal to 2.20% for each of the first 20 years of service, and 2.40% for each year of service in excess of 20, based on the highest average annual salary for any 4 consecutive years within the last 10 years of service immediately preceding the date of withdrawal, but the annuity shall be reduced by 0.25% for each full month or fractional part thereof that the annuitant's attained age when the annuity is to begin is less than age 60, unless the annuitant has at least 30 years of service.

The maximum annuity under this paragraph (a) shall not exceed 70% of highest average annual salary for any 5 consecutive years within the last 10 years of service in the case of an employee who withdraws prior to July 1, 1971, and 75% of the highest average annual salary for any 4 consecutive years within the last 10 years of service immediately preceding the date of withdrawal if withdrawal takes place on or after July 1, 1971 and prior to January 1, 1988, and 80% of the highest average annual salary for any 4 consecutive years within the last 10 years of service immediately preceding the date of withdrawal if withdrawal takes place on or after January 1, 1988. Fifteen hundred dollars shall be considered the minimum amount of annual salary for any year, and the maximum shall be his salary as defined in this Article, except that for the years before 1957 and subsequent to 1952 the maximum annual salary to be considered shall be \$6,000, and for any year before the year 1953, \$4,800.

(b) Any employee who withdraws on or after July 1, 1985 but prior to January 1, 1988, at age 60 or over with 10 or more years of service, may elect in lieu of the benefit in paragraph (a) to receive an annuity for life equal to 2.00% for each year of service, based on the highest average annual salary for any 4 consecutive years within the last 10 years of service immediately preceding the date of withdrawal. An employee who withdraws on or after July 1, 1985, but prior to January 1, 1988, with 10 or more years of service, but before age 60, is entitled to elect such annuity, to begin not earlier than age 55, but the annuity shall be reduced 0.5% for each full month or fractional part thereof that his attained age when the annuity is to begin is less than 60, to the end that the total reduction at age 55 shall be 30%; except that an employee retiring at age 55 or over but less than age 60, having at least 30 years of service, shall not be subject to the reduction in retirement annuity because of retirement below age 60.

An employee who withdraws on or after January 1, 1988, at age 60 or over with 10 or more years of service, may elect, in lieu of the benefit in paragraph (a), to receive an annuity for life equal to 2.20% for each of the first 20 years of service, and 2.4% for each year of service in excess of 20, based on the highest average annual salary for any 4 consecutive years within the last 10 years of service immediately preceding the date of withdrawal. An employee who withdraws on or after January 1, 1988, with 10 or more years of service, but before age 60, is entitled to elect such annuity, to begin not earlier than age 50, but the annuity shall be reduced 0.5% for each full month or fractional part thereof that his attained age when the annuity is to begin is less than 60, to the end that the total reduction at age 50 shall be 60%, except that an employee retiring at age

50 or over but less than age 60, having at least 30 years of service, shall not be subject to the reduction in retirement annuity because of retirement below age 60.

An employee who withdraws on or after June 30, 2002 with 10 or more years of service may elect, in lieu of any other retirement annuity provided under this Article, to receive an annuity for life, beginning no earlier than upon attainment of age 50, equal to 2.40% of his or her highest average annual salary for any 4 consecutive years within the last 10 years of service immediately preceding withdrawal, for each year of service. If the employee has less than 30 years of service, the annuity shall be reduced by 0.5% for each full month or remaining fraction thereof that the employee's attained age when the annuity is to begin is less than 60.

The maximum annuity under this paragraph (b) shall not exceed 75% of the highest average annual salary for any 4 consecutive years within the last 10 years of service immediately preceding the date of withdrawal if withdrawal occurs prior to January 1, 1988, or 80% of the highest average annual salary for any 4 consecutive years within the last 10 years of service immediately preceding the date of withdrawal if withdrawal takes place on or after January 1, 1988.

The provisions of this paragraph (b) do not apply to any former County employee receiving an annuity from the fund, who re-enters service as a County employee, unless he renders at least 3 years of additional service after the date of re-entry.

(c) For an employee receiving disability benefit, the salary for annuity purposes under paragraph (a) or (b) of this Section shall, for all periods of disability benefit subsequent to the year 1956, be the amount on which his disability benefit was based.

(d) A county employee with 20 or more years of service, whose entire disability benefit credit period expires before attainment of age 50 (age 55 if expiration occurs before January 1, 1988), while still disabled for service is entitled upon withdrawal to the larger of:

(1) The minimum annuity provided above, assuming that he is then age 50 (age 55 if expiration occurs before January 1, 1988), and reducing such annuity to its actuarial equivalent at his attained age on such date, or

(2) the annuity provided from his age and service and prior service annuity credits.

(e) The minimum annuity provisions above do not apply to any former county employee receiving an annuity from the fund, who re-enters service as a county employee, unless he renders at least 3 years of additional service after the date of re-entry.

(f) Any employee in service on July 1, 1947, or who enters service thereafter before attaining age 65 and withdraws after age 65 with less than 10 years of service for whom the annuity has been fixed under the foregoing Sections of this Article, shall, instead of the annuity so fixed, receive an annuity as follows:

Such amount as he could have received had the accumulated amounts for annuity been improved with interest at the effective rate to the date of withdrawal, or to attainment of age 70, whichever is earlier, and had the county contributed to such earlier date for age and service annuity the amount that it would have contributed had he been under age 65, after the date his annuity was fixed in accordance with this Article, and assuming his annuity were computed from such accumulations as of his age on such earlier date. However those employees who before July 1, 1953, made additional contributions in accordance with this Article, the annuity so computed under this paragraph shall not exceed the annuity which would be payable under the other provisions of this Section if the employee concerned was credited with 20 years of service and would qualify for annuity thereunder.

(g) Instead of the annuity provided in this or any other Section of this Article, an employee having attained age 65 with

at least 15 years of service may elect to receive a minimum annual annuity for life equal to 1% of the highest average annual salary for any 4 consecutive years within the last 10 years of service immediately preceding retirement for each year of service, plus the sum of \$25 for each year of service provided that no such minimum annual annuity may be greater than 60% of such highest average annual salary.

(h) The annuity is payable in equal monthly installments.

(i) If, by operation of law, a function of a governmental unit, as defined by Section 20-107 of this Code, is transferred in whole or in part to the county in which this Article 9 is created as set forth in Section 9-101, and employees of the governmental unit are transferred as a class to such county, the earnings credits in the retirement system covering the governmental unit which have been validated under Section 20-109 of this Code shall be considered in determining the highest average annual salary for purposes of this Section 9-134.

(j) The annuity being paid to an employee annuitant on July 1, 1988, shall be increased on that date by 1% for each full year that has elapsed from the date the annuity began.

(k) Notwithstanding anything to the contrary in this Article 9, Section 20-131 shall not apply to an employee who withdraws on or after January 1, 1988, but prior to attaining age 55. Therefore, no employee shall be entitled to elect to have the alternative formula previously set forth in Section 20-122 prior to the amendatory Act of 1975 apply to any annuity, the payment of which commenced after January 1, 1988, but prior to such employee's attainment of age 55.

(Source: P.A. 92-599, eff. 6-28-02.)

(40 ILCS 5/9-134.1) (from Ch. 108 1/2, par. 9-134.1)

Sec. 9-134.1. Preservation of minimum annuity rights for certain house of correction employees and their widows.

In the case of employees who were contributors to and participants as of December 31, 1968, in a House of Correction Employees' Pension Fund, who, by virtue of group transfer on January 1, 1969 became participants in Municipal Employees' Annuity and Benefit Fund under Article 8 of this Code, and who, because of further group or class transfer become participants in the Fund created under Article 9 of this Code, Section 8-136.2 of this Code preserving certain minimum annuity rights for certain house of correction employees and their widows is made applicable to such employees so transferred to this Fund, and such Section is made part of this Article 9 so that such transferred employees are guaranteed such rights under the Fund created by this Article 9 of the Illinois Pension Code as outlined in Section 8-136.2 of this Code.

(Source: P.A. 76-1574.)

(40 ILCS 5/9-134.2) (from Ch. 108 1/2, par. 9-134.2)

Sec. 9-134.2. Early retirement incentives.

(a) To be eligible for the benefits provided in this Section, a person must:

(1) be a current contributing member of this Fund who, on May 1, 1992 and within 30 days prior to the date of retirement, is (i) in active payroll status in a position of employment under this Article, or (ii) receiving disability benefits under Section 9-156 or 9-157;

(2) have not previously retired under this Article;

(3) file with the Board before May 1, 1993, a written application requesting the benefits provided in this Section;

(4) elect to retire under this Section on or after December 1, 1992 and on or before May 29, 1993 (or the date established under subsection (c), if applicable);

(5) have attained age 55 on or before the date of retirement; and

(6) have at least 10 years of creditable service under this Fund or any of the participating systems under

the Retirement Systems Reciprocal Act by the effective date of the retirement annuity.

(b) An employee who qualifies for the benefits provided under this Section shall be entitled to the following:

(1) The employee's retirement annuity, as calculated under the other provisions of this Article, shall be increased at the time of retirement by an amount equal to 1% of the employee's average annual salary for the highest 4 consecutive years within the last 10 years of service, multiplied by the employee's number of years of service credit in this Fund up to a maximum of 10 years; except that the total retirement annuity, including any additional benefits elected under Section 9-121.6 or 9-179.3, shall not exceed 80% of that highest average annual salary.

(2) If the employee's retirement annuity is calculated under Section 9-134, the employee shall not be subject to the reduction in retirement annuity because of retirement below age 60 that is otherwise required under that Section.

(c) In the case of an employee whose immediate retirement could jeopardize public safety or create hardship for the employer, the deadline for retirement provided in subdivision (a)(4) of this Section may be extended to a specified date, no later than November 30, 1993, by the employee's department head, with the approval of the President of the County Board. In the case of an employee who is not employed by a department of the County, the employee's "department head", for the purposes of this Section, shall be a person designated by the President of the County Board.

(d) Notwithstanding Section 9-161, an annuitant who reenters service under this Article after receiving a retirement annuity based on benefits provided under this Section thereby forfeits the right to continue to receive those benefits, and shall have his or her retirement annuity recalculated without the benefits provided in this Section.

(Source: P.A. 87-1130.)

(40 ILCS 5/9-134.3)

Sec. 9-134.3. Early retirement incentives.

(a) To be eligible for the benefits provided in this Section, a person must:

(1) be a current contributing member of the Fund established under this Article who, on May 1, 1997 and within 30 days prior to the date of retirement, is (i) in active payroll status in a position of employment under this Article or (ii) receiving disability benefits under Section 9-156 or 9-157; or else be eligible under subsection (g);

(2) have not previously retired from the Fund, except as provided under subsection (g);

(3) file with the Board before October 1, 1997 (or the date specified in subsection (g), if applicable) a written application requesting the benefits provided in this Section;

(4) elect to retire under this Section on or after September 1, 1997 and on or before February 28, 1998 (or the date established under subsection (d) or (g), if applicable);

(5) have attained age 55 on or before the date of retirement and before February 28, 1998; and

(6) have at least 10 years of creditable service in the Fund, excluding service in any of the other participating systems under the Retirement Systems Reciprocal Act, by the effective date of the retirement annuity or February 28, 1998, whichever occurs first.

(b) An employee who qualifies for the benefits provided under this Section shall be entitled to the following:

(1) The employee's retirement annuity, as calculated under the other provisions of this Article, shall be

increased at the time of retirement by an amount equal to 1% of the employee's average annual salary for the highest 4 consecutive years within the last 10 years of service, multiplied by the employee's number of years of service credit in this Fund up to a maximum of 10 years; except that the total retirement annuity, including any additional benefits elected under Section 9-121.6 or 9-179.3, shall not exceed 80% of that highest average annual salary.

(2) If the employee's retirement annuity is calculated under Section 9-134, the employee shall not be subject to the reduction in retirement annuity because of retirement below age 60 that is otherwise required under that Section.

(c) A person who elects to retire under the provisions of this Section thereby relinquishes his or her right, if any, to have the retirement annuity calculated under the alternative formula formerly set forth in Section 20-122 of the Retirement Systems Reciprocal Act.

(d) In the case of an employee whose immediate retirement could jeopardize public safety or create hardship for the employer, the deadline for retirement provided in subdivision (a)(4) of this Section may be extended to a specified date, no later than August 31, 1998, by the employee's department head, with the approval of the President of the County Board. In the case of an employee who is not employed by a department of the County, the employee's "department head", for the purposes of this Section, shall be a person designated by the President of the County Board.

(e) Notwithstanding Section 9-161, an annuitant who reenters service under this Article after receiving a retirement annuity based on benefits provided under this Section thereby forfeits the right to continue to receive those benefits and shall have his or her retirement annuity recalculated without the benefits provided in this Section.

(f) This Section also applies to the Fund established under Article 10 of this Code.

(g) A person who (1) was a participating employee on November 30, 1996, (2) was laid off on or after December 1, 1996 and before May 1, 1997 due to the elimination of the employee's job or position, (3) meets the requirements of items (3) through (6) of subsection (a), and (4) has not been reinstated as a Cook County employee since being laid off is eligible for the benefits provided under this Section. For such a person, the application required under subdivision (a)(3) of this Section must be filed within 60 days after the effective date of this amendatory Act of the 92nd General Assembly, and the date of retirement must be within 60 days after the effective date of this amendatory Act.

In the case of a person eligible under this subsection (g) who began to receive a retirement annuity before the effective date of this amendatory Act, the annuity shall be recalculated to include the increase under this Section, and that increase shall take effect on the first annuity payment date following the date of application.

(Source: P.A. 92-599, eff. 6-28-02.)

(40 ILCS 5/9-134.4)

Sec. 9-134.4. Early retirement incentives.

(a) To be eligible for the benefits provided in this Section, a person must:

(1) be a current contributing member of the Fund established under this Article who, on January 1, 2001 and within 30 days prior to the date of retirement, is (i) in active payroll status in a position of employment under this Article or (ii) receiving disability benefits under Section 9-156 or 9-157;

(2) have not previously retired from the Fund;

(3) file with the Board before March 1, 2003 a written application requesting the benefits provided in

this Section;

(4) elect to retire under this Section on or after November 30, 2002 and on or before March 31, 2003 (or the date established under subsection (d), if applicable);

(5) have attained age 50 on or before the date of retirement and on or before March 31, 2003; and

(6) have at least 20 years of creditable service in the Fund, excluding service in any of the other participating systems under the Retirement Systems Reciprocal Act, by the effective date of the retirement annuity or March 31, 2003, whichever occurs first.

(b) An employee who qualifies for the benefits provided under this Section shall be entitled to the following:

(1) The employee's retirement annuity, as calculated under the other provisions of this Article, shall be increased at the time of retirement by an amount equal to 1% of the employee's average annual salary for the highest 4 consecutive years within the last 10 years of service, multiplied by the employee's number of years of service credit in this Fund up to a maximum of 10 years; except that the total retirement annuity, including any additional benefits elected under Section 9-121.6 or 9-179.3, shall not exceed 80% of that highest average annual salary.

(2) If the employee's retirement annuity is calculated under Section 9-134, the employee shall not be subject to the reduction in retirement annuity because of retirement below age 60 that is otherwise required under that Section.

(c) A person who elects to retire under the provisions of this Section thereby relinquishes his or her right, if any, to have the retirement annuity calculated under the alternative formula formerly set forth in Section 20-122 of the Retirement Systems Reciprocal Act.

(d) In the case of an employee whose immediate retirement could jeopardize public safety or create hardship for the employer, the deadline for retirement provided in subdivision (a)(4) of this Section may be extended to a specified date, no later than September 30, 2003, by the employee's department head, with the approval of the President of the County Board. In the case of an employee who is not employed by a department of the County, the employee's "department head", for the purposes of this Section, shall be a person designated by the President of the County Board.

(e) Notwithstanding Section 9-161, an annuitant who reenters service under this Article after receiving a retirement annuity based on benefits provided under this Section thereby forfeits the right to continue to receive those benefits and shall have his or her retirement annuity recalculated without the benefits provided in this Section.

(f) This Section also applies to the Fund established under Article 10 of this Code.

(Source: P.A. 92-599, eff. 6-28-02.)

(40 ILCS 5/9-134.5)

Sec. 9-134.5. Alternative retirement cancellation payment.

(a) To be eligible for the alternative retirement cancellation payment provided in this Section, a person must:

(1) be a member of this Fund who, on December 31, 2006, was (i) in active payroll status as an employee and continuously employed in a position on and after the effective date of this Section and (ii) an active contributor to this Fund with respect to that employment;

(2) have not previously received any retirement annuity under this Article;

(3) file with the Board on or before 45 days after the effective date of this Section, a written application requesting the alternative retirement cancellation payment provided in this Section;

(4) terminate employment under this Article no later

than 60 days after the effective date of this Section; and
(5) if there is a QILDRO in effect against the person, file with the Board the written consent of all alternate payees under the QILDRO to the election of an alternative retirement cancellation payment under this Section.

(b) In lieu of any retirement annuity or other benefit provided under this Article, a person who qualifies for and elects to receive the alternative retirement cancellation payment under this Section shall be entitled to receive a one-time lump sum retirement cancellation payment equal to the amount of his or her contributions to the Fund (including any employee contributions for optional service credit and including any employee contributions paid by the employer or credited to the employee during disability) on the date of termination, with regular interest, multiplied by 1.5.

(c) Notwithstanding any other provision of this Article, a person who receives an alternative retirement cancellation payment under this Section thereby forfeits the right to any other retirement or disability benefit or refund under this Article, and no widow's, survivor's, or death benefit deriving from that person shall be payable under this Article. Upon accepting an alternative retirement cancellation payment under this Section, the person's creditable service and all other rights in the Fund are terminated for all purposes.

(d) To the extent permitted by federal law, a person who receives an alternative retirement cancellation payment under this Section may direct the Fund to pay all or a portion of that payment as a rollover into another retirement plan or account qualified under the Internal Revenue Code of 1986, as amended.

(e) Notwithstanding any other provision of this Article, a person who has received an alternative retirement cancellation payment under this Section and who reenters service under this Article must first repay to the Fund the amount by which that alternative retirement cancellation payment exceeded the amount of his or her refundable employee contributions with interest at 6% per annum. For the purposes of re-establishing creditable service that was terminated upon election of the alternative retirement cancellation payment, the portion of the alternative retirement cancellation payment representing refundable employee contributions shall be deemed a refund repayable in accordance with Section 9-163.

(f) No individual who receives an alternative retirement cancellation payment under this Section may return to active payroll status within 365 days after separation from service to the employer.

(Source: P.A. 95-369, eff. 8-23-07; 95-876, eff. 8-21-08.)

(40 ILCS 5/9-135) (from Ch. 108 1/2, par. 9-135)
Sec. 9-135. Reversionary annuity.

(a) An employee, prior to retirement on annuity, may elect to take a lesser amount of annuity and provide, with the actuarial value of the amount by which his annuity is reduced, a reversionary annuity for a wife, husband, parent, child, brother or sister. The option shall be exercised by filing a written designation with the board prior to retirement, and may be revoked by the employee at any time before retirement. The death of the employee prior to his retirement shall automatically void the option.

(b) The death of the designated reversionary annuitant prior to the employee's retirement shall automatically void the option. If the reversionary annuitant dies after the employee's retirement and before the death of the employee annuitant, the reduced annuity being paid to the retired employee annuitant shall be increased to the amount of annuity before reduction for the reversionary annuity and no reversionary annuity shall be payable.

The option is subject to the further condition that no reversionary annuity shall be paid if the employee dies before

the expiration of 730 days from the date his written designation was filed with the board, even though he has retired and is receiving a reduced annuity.

(c) The employee exercising this option shall not reduce his retirement annuity by more than \$100 a month or by 25%, whichever is the lesser, or elect to provide a reversionary annuity of less than \$50 per month. After July 1, 1981 the \$100 limitation shall not apply. No option shall be permitted if the reversionary annuity for a widow, when added to the widow's annuity payable under this Article, exceeds 80% of the reduced annuity payable to the employee.

(d) A reversionary annuity shall begin on the day following the death of the employee annuitant, with the first payment to be made on the first day of the calendar month following the death of the employee annuitant and the last payment to be made on the first day of the calendar month in which the reversionary annuitant dies.

(e) The increases in annuity provided in Section 9-133 of this Article shall, as to an employee so electing a reduced annuity, relate to the amount of the original annuity, and such amount shall constitute the annuity on which such automatic increases shall be based.

(f) The amount of the monthly reversionary annuity shall be determined by multiplying the amount of the monthly reduction in the employee's annuity by the factor in the following table based on the age of the employee and the difference in the age of the employee and the age of the reversionary annuitant at the starting date of the employee's annuity:

Employee's Age	Reversionary Annuitant's Age in Years Younger than Employee						
	0-4	5-9	10-14	15-19	20-24	25-29	30 or more
50-51	5.32	4.60	4.09	3.61	3.43	3.30	3.09
52-54	4.71	4.04	3.56	3.11	2.96	2.79	2.65
55-57	4.14	3.52	3.08	2.76	2.54	2.38	2.26
58-60	3.62	3.05	2.65	2.36	2.16	2.02	1.91
61-63	3.16	2.63	2.27	2.01	1.83	1.70	1.60
64-66	2.74	2.27	1.94	1.70	1.54	1.43	1.34
67-69	2.40	1.97	1.66	1.45	1.30	1.20	1.12
70 & Over	2.11	1.71	1.43	1.24	1.10	1.01	0.94

Employee's Age	In Years Older than Employee						
	1-5	6-10	11-15	16-20	21-25	26-30	31 or more
50-51	6.31	7.74	9.71	12.44	16.12	20.90	27.23
52-54	5.67	7.01	8.87	11.43	14.90	19.52	25.92
55-57	5.03	6.28	8.03	10.43	13.69	18.16	24.67
58-60	4.44	5.60	7.22	9.44	12.49	16.84	23.50
61-63	3.90	4.97	6.44	8.46	11.30	15.56	22.50
64-66	3.43	4.38	5.69	7.51	10.17	14.33	21.61
67-69	3.03	3.88	5.07	6.75	9.32	13.60	21.83
70 & Over	2.68	3.44	4.52	6.12	8.70	13.34	24.21

(Source: P.A. 86-1488.)

(40 ILCS 5/9-135.1) (from Ch. 108 1/2, par. 9-135.1)

Sec. 9-135.1. Death benefit. Upon the death of an employee in service or while receiving a retirement annuity, a death benefit of \$1,000 shall be payable to such beneficiary as the member may have nominated by written direction duly acknowledged and filed with the Board, or if there is no such nomination, to the estate of the employee.

(Source: P.A. 87-794.)

(40 ILCS 5/9-136) (from Ch. 108 1/2, par. 9-136)

Sec. 9-136. Widow's prior service annuity.

A "Widow's Prior Service Annuity" shall be credited for the

widow of a male present employee for service prior to the effective date in accordance with "The 1925 Act" and this Article, payable from and after the death of the employee.

The amount so credited shall be improved by interest at the effective rate during the time the employee is in the service or until the employee attains age 65 or withdraws from the service, whichever event first occurs.
(Source: Laws 1963, p. 161.)

(40 ILCS 5/9-137) (from Ch. 108 1/2, par. 9-137)

Sec. 9-137. Widow's annuity.

A "Widow's Annuity" shall be credited for a widow of any male employee covering service after the effective date, payable from and after his death.
(Source: Laws 1963, p. 161.)

(40 ILCS 5/9-138) (from Ch. 108 1/2, par. 9-138)

Sec. 9-138. Widow's annuity-Present employee age 65 on effective date.

The widow of a present employee who is age 65 or more on the effective date is entitled after his death to an annuity fixed as of the date he becomes age 65.

The annuity shall be that provided on a reversionary annuity basis from the credit for widow's prior service annuity on the effective date.
(Source: Laws 1963, p. 161.)

(40 ILCS 5/9-139) (from Ch. 108 1/2, par. 9-139)

Sec. 9-139. Widow's annuity-Present employees and future entrants attaining age 65 in service.

The widow of a present employee who attains age 65 while in service after the effective date, or of a future entrant who attains age 65 while in service, is entitled, after the date of his death, to an annuity fixed for the wife of such present employee or future entrant on the date he attains age 65.

The widow is entitled to annuity as follows:

If the employee's withdrawal occurs after age 65 and he enters upon annuity or if the employee's death occurs in the service after he has attained age 65 the annuity shall be that provided on a reversionary annuity basis from the total sum accumulated to his credit for widow's annuity and (if he was a present employee) widow's prior service annuity as of the date he became age 65.
(Source: Laws 1963, p. 161.)

(40 ILCS 5/9-140) (from Ch. 108 1/2, par. 9-140)

Sec. 9-140. Widow's annuity-Present employees and future entrants-Death in service before 65.

The widow of an employee whose death occurs in service before age 65 shall be entitled to an annuity of the amount provided on a single life annuity basis from the total sum accumulated to his credit as of the date of death in service for age and service annuity and widow's annuity, plus the credit for prior service annuity and widow's prior service annuity, if he was a present employee; but no part thereof representing contributions by the county shall be used to provide an annuity in excess of that which she would have had if the employee had lived and remained in service at the rate of his final salary until he became age 65, and the widow's annuity were fixed on a reversionary annuity basis as provided in this Article. The annuity shall be computed as of the date of the employee's death.
(Source: Laws 1963, p. 161.)

(40 ILCS 5/9-141) (from Ch. 108 1/2, par. 9-141)

Sec. 9-141. Widow's annuity-Present employees and future entrants-Withdrawal after age 60 but before 65.

The widow of an employee who attains age 60 or more but less

than age 65 while in service and who withdraws from service shall be entitled after his death, to an annuity fixed on the date of withdrawal.

The annuity shall be the amount provided on a reversionary annuity basis from the total sum accumulated to his credit for widow's annuity and (if he was a present employee) widow's prior service annuity as of the date of withdrawal.
(Source: Laws 1963, p. 161.)

(40 ILCS 5/9-142) (from Ch. 108 1/2, par. 9-142)

Sec. 9-142. Widow's annuity - Present employees and future entrants - Withdrawal after age 50 but before 60. The widow of an employee who (1) attains age 50 or more (age 55 if withdrawal occurs before January 1, 1988) but less than age 60 in service, and (2) has served 10 or more years, and (3) withdraws from service, shall be entitled after the employee's death to an annuity fixed as of the date of withdrawal.

The widow is entitled to receive the amount provided on a reversionary annuity basis from the total sum accumulated to the employee's credit on the date when the annuity was fixed as follows:

(1) If service is 20 or more years, the total credits for widow's annuity and in addition, if he was a present employee, the total credits for widow's prior service annuity; or

(2) If service is 10 or more, but less than 20 years, the total credits for widow's annuity from employee contributions and 1/10 of the total credits for widow's annuity from county contributions for each year of service after the first 10 years, including for the widow of a present employee 1/10 of the total credits for widow's prior service annuity from county contributions for each year of service after the first 10 years.
(Source: P.A. 85-964.)

(40 ILCS 5/9-143) (from Ch. 108 1/2, par. 9-143)

Sec. 9-143. Widow's annuity - Present employees and future entrants - Withdrawal before age 50. The widow of an employee who withdraws after 10 or more years of service before age 50 (age 55 if withdrawal occurs before January 1, 1988), and later attains such age while not in service, shall be entitled after his death to an annuity fixed on the date the employee attained such age.

The widow shall be entitled to the amount provided on a reversionary annuity basis from the following sums accumulated to his credit on the date when the annuity is fixed as follows:

(1) If service is 20 or more years, the total credits for widow's annuity and, in addition, if he was a present employee, the total credits for widow's prior service annuity; or

(2) If service is 10 or more but less than 20 years, the total credits for widow's annuity from employee contributions and 1/10 of the total credits for widow's annuity from county contributions for each year of service after the first 10 years, including, for the widow of a present employee, 1/10 of the total credits for widow's prior service annuity from county contributions for each year of service after the first 10 years.
(Source: P.A. 85-964.)

(40 ILCS 5/9-144) (from Ch. 108 1/2, par. 9-144)

Sec. 9-144. Widow's annuities - Present employees and future entrants - Withdrawal and death before age 50. The widow of an employee with 10 or more years of service who withdraws before age 50 (age 55 if withdrawal occurs before January 1, 1988) and who dies while out of service before attaining such age, shall be entitled to an annuity computed on a single life annuity basis at the date of death from the following sum accumulated to his credit:

(1) If service is 20 or more years, the total credits for age and service annuity and widow's annuity, and, in addition, if he was a present employee, the total credits for prior service annuity and widow's prior service annuity; or

(2) If service is 10 or more but less than 20 years, the total credits for age and service annuity and widow's annuity from employee contributions, and, in addition, if he was a present employee, the total credits for prior service annuity and 1/10 of the total credits for age and service annuity and widow's annuity from county contributions for each year of service after the first 10 years, including, for the widow of a present employee, 1/10 of the total credits for prior service and widow's prior service annuity from county contributions for each year of service after the first 10 years.

No county contributions shall be used for a widow's annuity in excess of that which she would receive if the employee had lived until he attained age 50 (age 55 if withdrawal occurs before January 1, 1988) and had not re-entered service, and an annuity were fixed for her on a reversionary annuity basis as of her age when her husband would have attained age 50 (age 55 if withdrawal occurs before January 1, 1988).
(Source: P.A. 85-964.)

(40 ILCS 5/9-145) (from Ch. 108 1/2, par. 9-145)

Sec. 9-145. Widow's annuities-Re-entry of employee into service. No annuity in excess of that fixed in accordance with Sections 9-141, 9-142 and 9-143 shall be granted to a widow described in those sections unless the employee re-enters service before age 65, in which case the annuity for his wife shall be fixed as of the date he attains age 65 while in service, or when he again withdraws, whichever first occurs.
(Source: Laws 1963, p. 161.)

(40 ILCS 5/9-146) (from Ch. 108 1/2, par. 9-146)

Sec. 9-146. Employee's widow's annuities - No contributions or service credits after fixation. No contributions by the employee or the county for an annuity for the widow of an employee shall be made after the date when her annuity has been fixed. No service of an employee rendered after such date shall be considered for widow's annuity, except as herein otherwise provided.
(Source: P.A. 81-1536.)

(40 ILCS 5/9-146.1) (from Ch. 108 1/2, par. 9-146.1)

Sec. 9-146.1. Minimum annuities for widows. The widow of an employee who retires from service or dies while in the service subsequent to June 11, 1965, who is otherwise eligible for widow's annuity under this Article and for whom the amount of widow's annuity and widow's prior service annuity combined, fixed or provided for such widow under other provisions of this Article 9 is less than the amount hereinafter provided in this Section, shall, from and after the date her otherwise provided annuity would begin, in lieu of such otherwise provided widow's and widow's prior service annuity, be entitled to the following indicated amount of annuity:

(a) The widow of any employee who dies while in the service on or after the date on which he attains the age of 60 or more years with at least 20 years of service, or 10 or more years of service if death occurs on or after attainment of age 65 and on or after January 1, 1982, shall be entitled to an annuity equal to one-half of the amount of annuity which her deceased husband would have been entitled to receive had he withdrawn from the service on the day immediately preceding the date of his death, conditional upon such widow having attained the age of 60 or more years on such date. Such amount of widow's annuity shall not, however, exceed the sum of \$500 a month if death in service occurs before July 1, 1985.

If such widow of such described employee shall not be 60 or more years of age on such date of death, the amount provided in the immediately preceding paragraph for a widow 60 or more years of age, shall, in the case of such younger widow, be reduced by 1/2 of 1 per cent for each month that her then attained age is less than 60 years; except that such younger widow of an

employee who dies while in service on or after July 1, 1985 with at least 30 years of service, shall not be subject to the reduction in widow's annuity because of her age less than 60 on the date of the employee's death.

(b) The widow, of any employee who dies subsequent to the date of his retirement on annuity, and who so retired on or after the date on which he attained the age of 60 or more years with at least 20 years of service, or 10 or more years of service if retirement occurs on or after attainment of age 65 and on or after January 1, 1982, shall be entitled to an annuity equal to one-half of the amount of annuity which her deceased husband received as of the date of his retirement on annuity, conditional upon such widow having attained the age of 60 or more years on the date of her husband's retirement on annuity. Such amount of widow's annuity shall not, however, exceed the sum of \$500 a month if the death occurs before the effective date of this amendatory Act of 1991.

If such widow of such described employee shall not have attained such age of 60 or more years on such date of her husband's retirement on annuity, the amount provided in the immediately preceding paragraph for a widow 60 or more years of age on the date of her husband's retirement on annuity, shall, in the case of such then younger widow, be reduced by 1/2 of 1 per cent for each month that her then attained age was less than 60 years; except that such younger widow of an employee retiring on or after July 1, 1985 with at least 30 years of service, shall not be subject to the reduction in widow's annuity because of her age less than 60 on the date of the employee's retirement.

(c) The foregoing provisions relating to minimum annuities for widows shall not apply to the widow of any former county employee receiving an annuity from the Fund on June 11, 1965, who re-enters service as a county employee, unless such employee renders at least 3 years of additional service after the date of re-entry.

(d) An annuity being paid to a surviving spouse on January 1, 1984 shall be increased by 10% and shall thereafter be paid at the increased rate until the termination of the annuity by death or other cause. The annuity for a qualifying widow shall not exceed \$500 per month.

(e) The widow of any employee who dies while in service on or after July 1, 1985 but prior to January 1, 1988, and the widow of an employee who retires on or after July 1, 1985 but prior to January 1, 1988 with at least 10 years of service, and the widow of an employee who retires on or after January 1, 1984 but prior to July 1, 1985 with at least 30 years of service, shall be entitled to an annuity equal to one-half of the amount of annuity which her deceased husband would have received had he retired immediately prior to his death or one-half the amount of the originally granted retirement annuity, whichever is applicable. Such widow's annuity will be reduced 0.5% for each month that the widow's attained age is less than age 60 on the date of the employee's death in service or retirement if the employee's death in service or retirement is before January 1, 1988; except that such younger widow of an employee with at least 30 years of service shall not be subject to the reduction in widow's annuity because of her age less than 60 on the date of the employee's death in service or retirement.

The widow of an employee who dies in service on or after January 1, 1988, or retires on or after January 1, 1988 with at least 10 years of service, shall be entitled to an annuity equal to 1/2 of the amount of annuity which her deceased husband would have received had he retired immediately prior to his death or 1/2 of the amount of the annuity which her deceased husband received as of the date of his death, whichever is applicable. Such widow's annuity shall be reduced 0.5% for each month that the widow's attained age is less than age 60 on the date of the employee's death if employee's death in service or retirement is after January 1, 1988; except that such younger widow of an employee with at least 30 years of service shall not be subject

to the reduction in widow's annuity because of her age on the date of the employee's death.

In lieu of any other annuity provided by this Article, the widow of an employee who dies in service on or after January 1, 1992, or retires on or after January 1, 1992 with at least 10 years of service, shall be entitled to an annuity equal to 1/2 of the amount of annuity which her deceased husband would have received had he retired immediately prior to his death or 1/2 of the amount of the annuity which her deceased husband received as of the date of his death, whichever is applicable. Such widow's annuity shall be reduced 0.5% for each month that the widow's attained age is less than age 55 on the date of the employee's death; except that such younger widow of an employee with at least 30 years of service shall not be subject to the reduction in widow's annuity because of her age on the date of the employee's death.

In lieu of any other annuity provided by this Article, the widow of an employee who dies in service or withdraws from service on or after January 1, 1992 but before January 1, 1993 at age 55 or over with at least 5 but less than 10 years of service, shall be entitled to an annuity equal to half of the amount of annuity which her deceased husband would have received had he retired immediately prior to his death or half of the amount of the annuity which her deceased husband received as of the date of his death, whichever is applicable. This widow's annuity shall be reduced 0.5% for each month that the widow's attained age is less than 60 on the date of the employee's death.

However, in the case of an employee dying in service, the amount of widow's annuity shall not be less than 10% of the highest average annual salary for any 4 consecutive years within the last 10 years of service immediately preceding the date of withdrawal. The maximum amount of annuity under this paragraph shall not be limited to a dollar maximum. The provisions of this paragraph shall not apply to the widow of any former County employee receiving an annuity from the fund who re-enters service as a County employee, unless such employee renders at least 3 years of additional service after the date of re-entry.

(f) An annuity being paid to a surviving spouse on July 1, 1988, shall be increased on that date by 1% for each full year that has elapsed from the date the annuity began.

(g) In lieu of any other annuity provided under this Article, if the deceased employee was receiving a retirement annuity at the time of his death and that death occurs on or after January 1, 1993, the widow's annuity shall be 50% of the deceased employee's retirement annuity at the time of death, reduced by 0.5% for each month that the widow's age on the date of death is less than 55, except that the reduction does not apply if the deceased employee had at least 30 years of service.

(h) In lieu of any other annuity provided under this Article, the widow of an employee who dies in service on or after July 1, 2002 or has at least 10 years of service and dies on or after July 1, 2002 while receiving an annuity shall be entitled to a widow's annuity equal to 65% of the amount of annuity which her deceased husband would have received had he retired immediately prior to his death or 65% of the amount of the annuity which her deceased husband received as of the date of his death, whichever is applicable. This widow's annuity shall be reduced by 0.5% for each month that the widow's age on the date of the employee's death is less than 55, unless the deceased husband had at least 30 years of service.

(Source: P.A. 92-599, eff. 6-28-02.)

(40 ILCS 5/9-146.2)

Sec. 9-146.2. Automatic annual increase in widow's annuity.

(a) Every widow's annuity, other than a term annuity, shall be increased on January 1, 1998 or the January 1 occurring on or immediately after the first anniversary of the deceased employee's death, whichever occurs later, by an amount equal to

3% of the amount of the annuity.

On each January 1 after the date of the initial increase under this Section, the widow's annuity shall be increased by an amount equal to 3% of the amount of the widow's annuity payable at the time of the increase, including any increases previously granted under this Article.

(b) Limitations on the maximum amount of widow's annuity imposed under Section 9-150 do not apply to the annual increases provided under this Section.

(c) The increases provided under this Section also apply to compensation annuities and supplemental annuities payable under Section 9-147. The increases provided under this Section do not apply to term annuities.

(Source: P.A. 90-32, eff. 6-27-97.)

(40 ILCS 5/9-147) (from Ch. 108 1/2, par. 9-147)

Sec. 9-147. Compensation annuity and supplemental annuity.

When annuity otherwise provided in this Article for the widow of an employee whose death results from injury incurred in the performance of an act of duty is less than 60% of his salary in effect at the time of the injury, "Compensation Annuity" equal to the difference between such annuity and 60% of such salary, shall be payable to her until the date when the employee, if alive, would have attained age 65. The county shall contribute to the fund each year the amount required for all compensation annuities payable during any such year.

Thereafter, the widow shall be entitled to "Supplemental Annuity" equal to the differences between the annuity otherwise provided her in this Article and the annuity to which she would be entitled if the employee had lived and continued in service at the salary in effect at the date of the injury until he attained age 65, and based upon her age as it would be on the date he would have attained 65. Supplemental Annuity shall be provided from county contributions after the date of the employee's death, of such equal amounts annually which when improved by interest at the effective rate, will be sufficient, at the time payment of Compensation Annuity to the widow ceases to provide Supplemental Annuity, as stated, for the widow throughout her life thereafter.

(Source: Laws 1963, p. 161.)

(40 ILCS 5/9-148) (from Ch. 108 1/2, par. 9-148)

Sec. 9-148. Widows or wives not entitled to annuity. Except as provided in Section 9-148.1, the following widows or wives of employees have no right to annuity from the fund:

(a) The widow or wife, married subsequent to the effective date, of an employee who dies in service if she was not married to him before he attained age 65;

(b) The widow or wife, married subsequent to the effective date, of an employee who withdraws from service whether or not he enters upon annuity, and who dies while out of service, if she was not his wife while he was in service and before he attained age 65;

(c) The widow or wife of an employee with 10 or more years of service whose death occurs out of and after he has withdrawn from service, and who has received a refund of contributions for annuity purposes;

(d) The widow or wife of an employee with less than 10 years of service who dies out of service after he has withdrawn from service before he attained age 60.

(Source: P.A. 92-599, eff. 6-28-02.)

(40 ILCS 5/9-148.1)

Sec. 9-148.1. Widow's annuity for widow married to member for at least one year. Notwithstanding Section 9-148, if a member was not married at the time of retirement but married after retirement, that member's widow shall be entitled to a widow's annuity if (1) the widow was married to the member for at least the last year prior to the member's death; (2) the

widow is otherwise eligible for a widow's annuity; and (3) the widow repays to the Fund (i) an amount equal to the amount of any refund paid to the member at the time of retirement pursuant to Section 9-165 plus (ii) interest thereon from the date of the refund until the time of repayment at the rate of 6% per year. (Source: P.A. 92-599, eff. 6-28-02.)

(40 ILCS 5/9-149) (from Ch. 108 1/2, par. 9-149)

Sec. 9-149. Widow's remarriage to terminate annuity. A widow's annuity shall terminate when she remarries if the marriage takes place before the date 60 days after the effective date of this amendatory Act of the 91st General Assembly. If a widow remarries 60 or more days after the effective date of this amendatory Act of the 91st General Assembly, the widow's annuity shall continue without interruption.

When a widow dies, if she has not received, in the form of an annuity, an amount equal to the total sums accumulated and credited from the employee's contributions and applied for the widow's annuity, the difference between such accumulated annuity credits and the amount received by her in annuity payments shall be refunded to her; provided that if a reversionary annuity is payable to her or to any other person designated by the employee, this amount shall not be refunded, but the reversionary annuity shall be payable.

(Source: P.A. 91-887, eff. 7-6-00.)

(40 ILCS 5/9-149.1) (from Ch. 108 1/2, par. 9-149.1)

Sec. 9-149.1. Annuities to survivors of female employees.

All provisions of this Article relating to annuities or benefits to a widow, minor children or other survivors of a male employee shall apply with equal force to a surviving spouse, children or other eligible survivors of a female employee, including credits for the several annuity purposes, refunds and death benefits, without any modification or distinction whatsoever.

(Source: P.A. 78-1129.)

(40 ILCS 5/9-150) (from Ch. 108 1/2, par. 9-150)

Sec. 9-150. Maximum annuities.

(1) The annuities to an employee and his widow are subject to the following limitations:

(a) No age and service annuity or age and service and prior service annuity combined in excess of 60% of highest salary of an employee and no minimum annuity in excess of the annuity provided in Section 9-134 or set forth as a maximum in any other Section of this Code relating to minimum annuities for County employees included under Article 9 of this Code shall be payable to any employee excepting to the extent that the annuity may exceed such per cent or amount under Section 9-133 and 9-133.1, providing for automatic increases after retirement.

(b) No annuity in excess of 60% of such highest salary shall be payable to a widow if death of an employee results from injury incurred in the performance of an act of duty; provided, the annuity for a widow, or a Widow's Annuity plus Compensation Annuity shall not exceed \$400, or in the case of a qualifying widow whose husband retires, or dies while in service, on or after January 1, 1982, and dies before the effective date of this amendatory Act of 1991, \$500 per month. The annuity for a widow, or a Widow's Annuity plus Compensation Annuity, shall not be limited to a dollar maximum in the case of a qualifying widow whose husband dies while in service or retirement on or after the effective date of this amendatory Act of 1991.

(c) No annuity in excess of 50% of such highest salary shall be payable to a widow in the case of death resulting from any cause other than injury incurred in the performance of an act of duty; provided, the annuity for a widow, or a Widow's Annuity plus Supplemental Annuity shall

not exceed \$400, or in the case of a qualifying widow whose husband retires, or dies while in service, on or after January 1, 1982, and dies before the effective date of this amendatory Act of 1991, \$500 per month. The annuity for a widow, or a Widow's Annuity plus Supplemental Annuity, shall not be limited to a dollar maximum in the case of a qualifying widow whose husband dies while in service or retirement on or after the effective date of this amendatory Act of 1991.

(2) Until July 1, 1985, if at the death of an employee prior to age 65 the credit for widow's annuity exceeds that necessary to provide the maximum annuity prescribed in this section, all employee contributions for annuity purposes, for service after the date on which the accumulated sums to the credit of such employee for annuity purposes would first have provided such widow with such amount of annuity if such annuity were computed on the basis of the combined annuity mortality table with interest at 3% per annum with ages at date of determination taken as specified in this article shall be refunded to the widow, with interest at the effective rate.

If the employee was credited with county contributions for any period of service during which he was not required to make a contribution or made a contribution of less than 3 1/4% of salary, the refund shall be reduced by the equivalent of the contributions he would have made during such period, less any amount he contributed, had the rate of employee contributions in effect on the effective date been in force throughout his entire service, prior to the effective date, with interest at the effective rate; provided, that if the employee was credited with county contributions for widow's annuity for any service prior to the effective date, any amount so refundable shall be further reduced by the equivalent of what he would have contributed had he made contributions for widow's annuity at the rate of 1% throughout his entire service, prior to such effective date, with interest at the effective rate.

(3) Notwithstanding any other provision of this Article, any benefit payable under this Article which would otherwise exceed the maximum limitations on benefits provided by "qualified plans" as set forth in Section 415 of the federal Internal Revenue Code of 1986, as now or hereafter amended, or any successor thereto, shall be paid only in accordance with Section 1-116 of this Code.

(Source: P.A. 87-794.)

(40 ILCS 5/9-150.1) (from Ch. 108 1/2, par. 9-150.1)

Sec. 9-150.1. The provisions of parts (1) (b) and (c) of Section 9-150, of this Article 9, increasing the maximum widow's annuity from \$300 to \$400 a month, shall be effective July 1, 1971, and apply in the case of every qualifying widow whose husband dies while in service on or after July 1, 1971 or withdraws and enters on annuity on or after July 1, 1971.

(Source: P.A. 77-2146.)

(40 ILCS 5/9-151) (from Ch. 108 1/2, par. 9-151)

Sec. 9-151. Mortality tables and interest rates. (a) Any single life annuity fixed or granted to any employee who was a participant on or before January 1, 1954, or any reversionary or single life annuity, fixed for or granted to a wife or widow shall be computed, in the case of the employee as of his attained age when the annuity is fixed or granted, and in the case of the wife or widow, as of employee's age and that of his wife or widow on the date her annuity is fixed or granted, provided that if the wife or widow is older than 5 years the junior of her husband her age shall be assumed 5 years less than his. The American Experience Table of Mortality with interest at 4% per annum shall be used for the computation of the annuity values in this paragraph.

(b) Until the effective date of this amendatory Act of 1985, any single life annuity fixed or granted to any employee who

becomes a participant for the first time after January 1, 1954, or any reversionary or single life annuity, fixed or granted to the wife or widow shall be computed, in the case of the employee as of his attained age when the annuity is fixed or granted, and in the case of the wife or widow her age shall be taken as 4 years younger than her actual age, or 4 years younger than the age of her husband, whichever will produce the lower age, as of the date the employee's, or the wife's or widow's annuity is fixed or granted. The Combined Annuity Mortality Table for Male Lives with interest at 3% per annum shall be used for the computation of the single life employee annuity values in this paragraph. Such table shall also be used for the computation of single life widow annuity values and for the computation of the reversionary annuities specified in this paragraph with the female life taken as 4 years less than the male life.

On or after the effective date of this amendatory Act of 1985, any single life annuity fixed or granted to any employee who becomes a participant for the first time after January 1, 1954, or any reversionary or single life annuity fixed or granted to a wife or widow, shall be computed, in the case of an employee as of his attained age when the annuity is fixed or granted, and in the case of the wife or widow her age shall be taken as the lower of her actual age or the age of her husband as of the date the employee's or wife's or widow's annuity is fixed or granted. The Combined Annuity Mortality Table for Male Lives with interest at 3% per annum shall be used for the computation of the single life employee and widow annuity values in this paragraph. Such table shall also be used for the computation of the reversionary annuity values specified in this paragraph with the employee life taken as 4 years less than the male life and the spouse life taken as the male life. Any increased costs of a local government attributable to this amendatory Act of 1985 are not reimbursable by the State.

(c) All sums credited to any employee for annuity purposes when he withdraws from service before age 55 shall be improved with interest at the effective rate thereafter while he is not in service and has not entered upon annuity until he attains age 65.

(d) The amount of widow's annuity or widow's prior service annuity which shall be fixed for the wife of an employee who is alive shall be calculated as a reversionary annuity derived from the total accumulated sum to the employee's credit for widow's annuity and widow's prior service annuity on the date the annuity is fixed. An annuity for a widow shall be computed as of her age at the date of fixation, subject to the foregoing provisions of this Section.

(Source: P.A. 84-306.)

(40 ILCS 5/9-152) (from Ch. 108 1/2, par. 9-152)

Sec. 9-152. Computation of interest. For the computation of interest upon any sum contributed by an employee into any county pension fund or into this fund, it shall be assumed that the sum was contributed on the last day of the calendar month in which such contribution was made.

(Source: P.A. 81-1536.)

(40 ILCS 5/9-153) (from Ch. 108 1/2, par. 9-153)

Sec. 9-153. Term annuities - How computed. In any case in which an employee's credit for an annuity for himself or his widow is insufficient - at the time the annuity is fixed, - to provide an immediate life annuity of \$150 a month for the employee or his widow, a term annuity of equal actuarial value of \$150 a month shall be paid for such time as such payments can be made from such credits for the respective annuities.

(Source: P.A. 83-1362.)

(40 ILCS 5/9-154) (from Ch. 108 1/2, par. 9-154)

Sec. 9-154. Child's annuity. A "Child's Annuity" shall be payable monthly after the death of an employee parent to the

unmarried child until the child's attainment of age 18, under the following conditions, if the child was born before the employee attained age 65, and before he withdrew from service:

(a) Upon death resulting from injury incurred in the performance of an act of duty;

(b) Upon death in service from any cause other than injury incurred in the performance of an act of duty, if the employee has at least 4 years of service after the date of his original entry into service, and at least 2 years after the date of his latest re-entry;

(c) Upon death of an employee who withdraws from service after age 50 (age 55 if withdrawal was before January 1, 1988), and who has entered upon or is eligible for annuity.

The first payment shall become due and payable one month after the date of death.

(Source: P.A. 85-964.)

(40 ILCS 5/9-155) (from Ch. 108 1/2, par. 9-155)

Sec. 9-155. Amount of child's annuity. A child's annuity shall be \$140 per month for each child, and shall be subject to the following limitations:

(1) If the combined annuities for the widow and children of an employee whose death resulted from injury incurred in the performance of duty, or for the children where a widow does not exist, exceed 70% of the employee's final monthly salary, the annuity for each child shall be reduced pro rata so that the combined annuities for the family shall not exceed such limitation.

(2) For the family of an employee whose death is the result of any cause other than injury incurred in the performance of duty, in which the combined annuities for the family exceed 60% of the employee's final monthly salary, the annuity for each child shall be reduced pro rata so that the combined annuities for the family shall not exceed such limitation.

A child's annuity shall be paid to the parent who is providing for the child, unless another person has been appointed the child's legal guardian.

Beginning with any child's annuity payment made on or after July 1, 1988, all child's annuities otherwise payable at the rate of \$140 per month shall be increased to 10% of the employee's salary at date of death if greater than \$140, subject to the limitation that the combined annuities for a family may not exceed the applicable amount hereinbefore in this Section stated.

(Source: P.A. 86-272.)

(40 ILCS 5/9-156) (from Ch. 108 1/2, par. 9-156)

Sec. 9-156. Duty disability benefit - Child's disability benefit. An employee who becomes disabled after the effective date while under age 65 and prior to January 1, 1979, or while under age 70 after January 1, 1979 and prior to January 1, 1987, as the result of injury incurred - on or after the date he has been included under this Article - in the performance of an act or acts of duty shall have a right to receive duty disability benefit, during any period of such disability for which he receives no salary. Any employee who becomes disabled after January 1, 1987, as the result of injury incurred on or after the date he has been included under the Article and in the performance of an act or acts of duty, shall have a right to receive a duty disability benefit during any period of such disability for which he receives no salary. The benefit shall be 75% of salary at date of injury; provided, that if disability, in any measure, has resulted from any physical defect or disease which existed at the time such injury was sustained, the duty disability benefit shall be 50% of salary at date of such injury.

The employee shall also have a right to receive child's disability benefit of \$10 a month on account of each child less than age 18. Child's disability benefits shall not exceed 15% of

the salary as aforesaid.

These benefits shall not be allowed unless application therefor is made while the disability exists; except that this limitation does not apply if the board finds that there was reasonable cause for delay in filing the application while the disability existed. This amendatory Act of the 95th General Assembly is intended to be a restatement and clarification of existing law and does not imply that application for a duty disability benefit made after the disability had ceased, without a finding of reasonable cause, was previously allowed under this Article.

The first payment of duty disability or child's disability benefit shall be made not later than one month after such benefit is granted and each subsequent payment shall be made not later than one month after the last preceding payment.

Duty disability benefit is payable during disability until the employee attains age 65 if the disability commences prior to January 1, 1979. If the disability commences on or after January 1, 1979, the benefit prescribed herein shall be payable during disability until the employee attains age 65 for disability commencing prior to age 60, or for a period of 5 years or until attainment of age 70, whichever occurs first, for disability commencing at age 60 or older and on or after January 1, 1979 but prior to January 1, 1987. If the disability commences on or after January 1, 1987, the benefit prescribed herein shall be payable during disability for a period of 5 years for disability commencing at age 60 or older. In either case, child's disability benefit shall be paid to the employee parent of any unmarried child less than age 18, during such time until the child marries or attains age 18. The employee shall thereafter receive such annuity as is otherwise provided under this Article.

Any employee whose duty disability benefit was terminated on or after January 1, 1987 by reason of his attainment of age 70, and who continues to be disabled after age 70, may elect before March 31, 1988, to have such benefits resumed beginning at the time of such termination and continuing until termination is required under this Section as amended by this amendatory Act of 1987. The amount payable to any employee for such resumed benefit for any period shall be reduced by the amount of any retirement annuity paid to such employee under this Article for the same period of time or by any refund paid in lieu of annuity.

(Source: P.A. 95-1036, eff. 2-17-09.)

(40 ILCS 5/9-157) (from Ch. 108 1/2, par. 9-157)

Sec. 9-157. Ordinary disability benefit. An employee while under age 65 and prior to January 1, 1979, or while under age 70 and after January 1, 1979, but prior to January 1, 1987, and regardless of age on or after January 1, 1987, who becomes disabled after becoming a contributor to the fund as the result of any cause other than injury incurred in the performance of an act of duty is entitled to ordinary disability benefit during such disability, after the first 30 days thereof.

No employee who becomes disabled and whose disability commences during any period of absence from duty without pay may receive ordinary disability benefit until he recovers from such disability and performs the duties of his position in the service for at least 15 consecutive days, Sundays and holidays excepted, after his recovery from such disability.

The benefit shall not be allowed unless application therefor is made while the disability exists, nor for any period of disability before 30 days before the application for such benefit is made. The foregoing limitations do not apply if the board finds from satisfactory evidence presented to it that there was reasonable cause for delay in filing such application within such periods of time.

The first payment shall be made not later than one month after the benefit is granted and each subsequent payment shall

be made not later than one month after the last preceding payment.

The disability benefit prescribed herein shall cease when the first of the following dates shall occur and the employee, if still disabled, shall thereafter be entitled to such annuity as is otherwise provided in this Article:

(a) the date disability ceases.

(b) the date the disabled employee attains age 65 for disability commencing prior to January 1, 1979.

(c) the date the disabled employee attains 65 for disability commencing prior to attainment of age 60 in the service and after January 1, 1979.

(d) the date the disabled employee attains the age of 70 for disability commencing after attainment of age 60 in the service and after January 1, 1979.

(e) the date the payments of the benefit shall exceed in the aggregate, throughout the employee's service, a period equal to 1/4 of the total service rendered prior to the date of disability but in no event more than 5 years. In computing such total service any period during which the employee received ordinary disability benefit and any period of absence from duty other than paid vacation shall be excluded.

Any employee whose duty disability benefit was terminated on or after January 1, 1979 by reason of his attainment of age 65 and who continues to be disabled after age 65 may elect before July 1, 1986 to have such benefits resumed beginning at the time of such termination and continuing until termination is required under this Section as amended by this amendatory Act of 1985. The amount payable to any employee for such resumed benefit for any period shall be reduced by the amount of any retirement annuity paid to such employee under this Article for the same period of time or by any refund paid in lieu of annuity.

Any employee whose disability benefit was terminated on or after January 1, 1987 by reason of his attainment of age 70, and who continues to be disabled after age 70, may elect before March 31, 1988, to have such benefits resumed beginning at the time of such termination and continuing until termination is required under this Section as amended by this amendatory Act of 1987. The amount payable to any employee for such resumed benefit for any period shall be reduced by the amount of any retirement annuity paid to such employee under this Article for the same period of time or by any refund paid in lieu of annuity.

Ordinary disability benefit shall be 50% of the employee's salary at the date of disability. Instead of all amounts ordinarily contributed by an employee and by the county for age and service annuity and widow's annuity based on the salary at date of disability, the county shall contribute sums equal to such amounts for any period during which the employee receives ordinary disability and such is deemed for annuity and refund purposes as amounts contributed by him. The county shall also contribute 1/2 of 1% salary deductions required as a contribution from the employee under Section 9-133.

An employee who has withdrawn from service or was laid off for any reason, who is absent from service thereafter for 60 days or more who re-enters the service subsequent to such absence is not entitled to ordinary disability benefit unless he renders at least 6 months of service subsequent to the date of such last re-entry.

(Source: P.A. 96-1466, eff. 8-20-10.)

(40 ILCS 5/9-158) (from Ch. 108 1/2, par. 9-158)

Sec. 9-158. Proof of disability, duty and ordinary. Proof of duty or ordinary disability shall be furnished to the board by at least one licensed and practicing physician appointed by the board, except that this requirement may be waived by the board for proof of duty disability if the employee has been compensated by the county for such disability or specific loss under the Workers' Compensation Act or Workers' Occupational

Diseases Act. The physician requirement may also be waived by the board for ordinary disability maternity claims of up to 8 weeks. With respect to duty disability, satisfactory proof must be provided to the board that the final adjudication of the claim required under subsection (d) of Section 9-159 established that the disability or death resulted from an injury incurred in the performance of an act or acts of duty. The board may require other evidence of disability. Each disabled employee who receives duty or ordinary disability benefit shall be examined at least once a year by one or more licensed and practicing physicians appointed by the board. When the disability ceases, the board shall discontinue payment of the benefit.
(Source: P.A. 99-578, eff. 7-15-16.)

(40 ILCS 5/9-159) (from Ch. 108 1/2, par. 9-159)

Sec. 9-159. When disability benefit not payable.

(a) If an employee receiving duty disability or ordinary disability benefit refuses to submit to examination by a physician appointed by the board, he shall have no further right to receive the benefit.

(b) Disability benefit shall not be paid for any time for which the employee receives any part of his salary, or while employed by any public body supported in whole or in part by taxation.

(c) If an employee who shall be disabled, or his widow or children receive any compensation or payment from the county for specific loss, disability or death under the Workers' Compensation Act or Workers' Occupational Diseases Act, the disability benefit or any annuity for him or his widow or children payable as the result of such specific loss, disability or death shall be reduced by any amount so received or recoverable. If the amount received as such compensation or payment exceeds such disability benefit or other annuity payable as the result of such specific loss, disability or death, no payment of disability benefit or other annuity shall be made until the accumulative amounts thereof equals the amount of such compensation or payment. In such calculation no interest shall be considered. In adjusting the amount of any annuity in relation to compensation received or recoverable during any period of time, the annuity to the widow shall be first reduced.

If any employee, or widow shall be denied compensation by such county under the aforesaid Acts, or if such county shall fail to act, such denial or failure to act shall not be considered final until the claim has been adjudicated by the Illinois Workers' Compensation Commission.

(d) Before any action may be taken by the board on an application for duty disability benefit or widow's compensation or supplemental benefit, other than rejection of any such application that is otherwise incomplete or untimely, the related applicant must file a timely claim under the Workers' Compensation Act or the Workers' Occupational Diseases Act, as applicable, to establish that the disability or death resulted from an injury incurred in the performance of an act or acts of duty, and the applicant must receive compensation or payment from the claim or the claim must otherwise be finally adjudicated.

(Source: P.A. 95-1036, eff. 2-17-09.)

(40 ILCS 5/9-160) (from Ch. 108 1/2, par. 9-160)

Sec. 9-160. Annuity after withdrawal while disabled. An employee whose disability continues after he has received ordinary disability benefit for the maximum period of time prescribed by this Article, and who withdraws before age 60 while still so disabled, is entitled to receive the annuity provided from the total sum accumulated to his credit from employee contributions and county contributions to be computed as of his age on the date of withdrawal.

The annuity to which his wife shall be entitled upon his death, shall be fixed on the date of his withdrawal. It shall be

provided on a reversionary annuity basis from the total sum accumulated to his credit for widow's annuity on the date of such withdrawal.

Upon the death of any such employee while on annuity, if his service was at least 4 years after the date of his original entry, and at least 2 years after the date of his latest re-entry, his unmarried child or children under age 18 shall be entitled to annuity specified in this Article for children of an employee who retires after age 50 (age 55 for withdrawal before January 1, 1988), subject to prescribed limitations on total payments to a family of an employee.

(Source: P.A. 85-964.)

(40 ILCS 5/9-161) (from Ch. 108 1/2, par. 9-161)

Sec. 9-161. Re-entry into service. (a) When an employee who has withdrawn from service after the effective date re-enters service before age 65, any annuity previously granted and any annuity fixed for his wife shall be cancelled. The employee shall be credited for annuity purposes with the actuarial value of annuities equal to those cancelled as of their ages on the date of re-entry; provided, the maximum age of the wife for this purpose shall be as provided in Section 9-151 of this Article. The sums so credited shall provide for annuities to be fixed and granted in the future. Contributions by the employee and the county for the purposes of this Article shall be made and when the proper time arrives, as provided in this Article, new annuities based upon the total sums accumulated to his credit for annuity purposes and the entire term of his service shall be fixed for the employee and his wife.

If the employee's wife has died before he re-entered service, no part of any credits for widow's or widow's prior service annuity at the time annuity for his wife was fixed shall be credited upon re-entry into service, and no such sums shall thereafter be used to provide such annuity.

(b) When an employee re-enters service after age 65, payments on account of any annuity previously granted shall be suspended during the time thereafter that he is in service, and when he again withdraws annuity payments shall be resumed. If the employee dies in service, his widow shall receive the annuity previously fixed for her.

(Source: P.A. 81-1536.)

(40 ILCS 5/9-162) (from Ch. 108 1/2, par. 9-162)

Sec. 9-162. Re-entry into service - Prior employee. An employee other than a present employee described in subdivision (c) of Section 9-109 who was not in the service of such county or of the board on the day prior to the effective date, and who was in service prior to that date and who re-enters the service after that date and before age 65, shall not be credited for prior service annuity or widow's prior service annuity on account of service prior to the effective date. The period of service, prior to the effective date, shall, however, be included in computing service for age and service annuity, widow's annuity and ordinary disability purposes.

Contributions by the employee and county contributions for age and service annuity and widow's annuity shall be made until such employee attains age 65.

Any such employee shall have a right to receive age and service annuity, from the date of withdrawal from service, as of his age on such date, provided from the total sum accumulated to his credit for such purposes on such date.

The amount of annuity for the wife or widow of any such employee, from the date of the death of such employee, shall be fixed in accordance with the provisions of this Article relating to annuities for widows of future entrants.

The foregoing provisions of this section shall apply to any employee who was not in service of such county or of the board on the day prior to the effective date, unless such employee qualifies as a present employee as described in subdivision (c)

of Section 9-109, in which event he shall be credited for prior service annuity and widow's prior service annuity with accumulated sums computed as prescribed in this Article. The period of service rendered by such employee prior to the day before the effective date shall be credited in addition to the periods of service otherwise credited to such employee.

(Source: P.A. 81-1536.)

(40 ILCS 5/9-163) (from Ch. 108 1/2, par. 9-163)

Sec. 9-163. Restoration of rights. An employee who has withdrawn as a refund the amounts credited for annuity purposes, and who re-enters service and serves for periods comprising at least 2 years after the date of the last refund paid to him, may have his annuity rights restored by making application to the board in writing for the privilege of reinstating such rights and by compliance with the following provisions:

(a) The employee shall repay in full to the fund while in service all refunds received, together with interest at the effective rate from the application date of such refund or refunds to the date of repayment.

(b) If payment is not made in a single sum, the repayment may be made in installments by deductions from salary or otherwise in such amounts as the employee may elect to pay, with interest at the effective rate accruing on unpaid balances.

(c) If the employee withdraws from service or dies in service before full repayment is made, or during the required return to service, the amounts repaid, including interest repaid but without further interest, shall be refunded in accordance with the refund provisions of this Article.

For an employee who applies to the Fund to reinstate credit and repay a refund between January 1, 1993 and March 1, 1993, the 2 year minimum period of subsequent service required under item (a) shall be instead a period of 6 months.

A person who establishes service credit under Section 9-121.16 may, at the same time, reinstate credit in this Fund and repay a refund without a return to service, notwithstanding the other provisions of this Section.

(Source: P.A. 92-599, eff. 6-28-02.)

(40 ILCS 5/9-164) (from Ch. 108 1/2, par. 9-164)

Sec. 9-164. Refunds - Withdrawal before age 55 or with less than 10 years of service.

(1) An employee, without regard to length of service, who withdraws before age 55 (age 62 for an employee who first becomes a member on or after January 1, 2011), and any employee with less than 10 years of service who withdraws before age 60, and any employee who first becomes a member on or after January 1, 2011 who withdraws with less than 10 years of service, shall be entitled to a refund of the total sums accumulated to his credit as of date of withdrawal for age and service annuity and widow's annuity resulting from amounts contributed by him or by the county in lieu of employee contributions during duty disability. If he is a present employee he shall also be entitled to a refund of the total sum accumulated from any sums contributed by him and applied to any county pension fund superseded by this fund. An employee withdrawing on or after January 1, 1984 may receive a refund only after he has been off the payroll for at least 30 days during which time he has received no salary.

(2) Upon receipt of the refund, the employee surrenders and forfeits all rights to any annuity or other benefits for himself and for any other persons who might have benefited through him; provided that he may have any such period of service counted in computing the term of his service - for age and service annuity purposes only - if he becomes an employee before age 65, excepting as limited by the provisions of this Article relating to the basis of computing the term of service.

(3) An employee who does not receive a refund shall have all amounts to his credit for annuity purposes on the date of his withdrawal improved by interest only until he becomes 65 while out of service at the effective rate for his benefit and the benefit of any person who may have any right to annuity through him if he re-enters service and attains a right to annuity.

(4) Any such employee shall retain such right to a refund of such amounts when he shall apply for same until he re-enters the service or until the amount of annuity shall have been fixed as provided in this Article. Thereafter, no such right shall exist in the case of any such employee.

(Source: P.A. 96-1490, eff. 1-1-11.)

(40 ILCS 5/9-165) (from Ch. 108 1/2, par. 9-165)

Sec. 9-165. Refund of widow's annuity deductions. If a male employee is (1) unmarried when he attains age 65 or (2) is married at age 65 and subsequently becomes a widower while still in service, or (3) unmarried upon withdrawal before age 65 and enters upon annuity, the sum accumulated from employee contributions for widow's annuity shall be refunded to him.

(Source: P.A. 81-1536.)

(40 ILCS 5/9-166) (from Ch. 108 1/2, par. 9-166)

Sec. 9-166. Refunds - when paid to beneficiary, children or estate. Whenever the total amount accumulated to the account of a deceased employee from employee contributions for annuity purposes, and from employee contributions applied to any county pension fund superseded by this fund, have not been paid to him, and in the case of a married male employee to the employee and his widow together, in form of annuity or refund before the death of the last of such persons, a refund shall be payable as follows:

An amount equal to the excess of such amounts over the amounts paid on any annuity or annuities or refund, without interest upon either of such amounts, shall be refunded to a beneficiary theretofore designated by the employee in writing, signed by him, and filed with the board before the employee's death.

If there is no designated beneficiary or the beneficiary does not survive the employee, the amount shall be refunded to the employee's children, in equal parts with the children of a deceased child taking the share of their parent. If there is no designated beneficiary or children, the refund shall be paid to the administrator or executor of the employee's estate.

If an administrator or executor of the estate has not been appointed within 90 days from the date the refund became payable the refund may be applied in the discretion of the board toward the payment of the employee's burial expenses. Any remaining balance shall be paid to the heirs of the employee according to the law of descent and distribution of this state but assuming for the purpose of such payment of refund and determination of heirs that the deceased male employee left no widow surviving in those cases where a widow eligible for widow's annuity as his widow survived him and subsequently died; provided,

(a) that if any child or children of the employee are less than age 18, such part or all of any such amount necessary to pay annuities to them shall not be refunded as hereinbefore stated; and provided further,

(b) that if a reversionary annuity becomes payable as provided in Section 9-135 such refund shall not be paid until the death of the reversionary annuitant, and the refund otherwise payable under this section shall then first further be reduced by the total amount of the reversionary annuity paid.

(Source: P.A. 99-578, eff. 7-15-16.)

(40 ILCS 5/9-167) (from Ch. 108 1/2, par. 9-167)

Sec. 9-167. Refund - In lieu of annuity. In lieu of an annuity, an employee who withdraws after age 60, having annuity

rights based on a credit of not more than 10 years of service, or an employee who withdraws and whose annuity would amount to less than \$150 a month for life, or a former employee who is receiving an annuity from the Fund of less than \$150 per month, regardless of his date of withdrawal from service, may elect to receive a refund of the total sum accumulated to his credit from employee contributions for annuity purposes, minus any amounts previously paid to him by the Fund.

The widow of any employee, eligible for annuity upon the death of her husband, whose annuity would amount to less than \$150 a month for life, and any widow receiving an annuity of less than \$150 per month, may, in lieu of a widow's annuity, elect to receive a refund of the accumulated contributions for annuity purposes, based on the amounts contributed by her deceased employee husband, but reduced by any amounts theretofore paid to either the widow or the employee in the form of an annuity or refund out of such accumulated contributions.

Accumulated contributions shall mean the amounts including interest credited thereon contributed by the employee for age and service and widow's annuity to the date of his withdrawal or death, whichever first occurs, including the accumulations from any amounts contributed for him as salary deductions while receiving duty disability benefits, and if not otherwise included any accumulations from sums contributed by him and applied to any pension fund superseded by this fund, and interest credited thereon in accordance with the other provisions of this Article.

The acceptance of such refund in lieu of widow's annuity, on the part of a widow, shall not deprive a child or children of the right to receive a child's annuity as provided for in Sections 9-154 and 9-155 of this Article, and neither shall the payment of child's annuity in the case of such refund to a widow reduce the amount herein set forth as refundable to such widow electing a refund in lieu of widow's annuity.

(Source: P.A. 90-655, eff. 7-30-98.)

(40 ILCS 5/9-168)

Sec. 9-168. (Repealed).

(Source: Laws 1963, p. 161. Repealed by P.A. 95-369, eff. 8-23-07.)

(40 ILCS 5/9-169) (from Ch. 108 1/2, par. 9-169)

Sec. 9-169. Financing - Tax levy.

(a) The county board shall levy a tax annually upon all taxable property in the county at the rate that will produce a sum which, when added to the amounts deducted from the salaries of the employees or otherwise contributed by them is sufficient for the requirements of this Article.

For the years before 1962 the tax rate shall be as provided in "The 1925 Act". For the years 1962 and 1963 the tax rate shall be not more than .0200 per cent; for the years 1964 and 1965 the tax rate shall be not more than .0202 per cent; for the years 1966 and 1967 the tax rate shall be not more than .0207 per cent; for the year 1968 the tax rate shall be not more than .0220 per cent; for the year 1969 the tax rate shall be not more than .0233 per cent; for the year 1970 the tax rate shall be not more than .0255 per cent; for the year 1971 the tax rate shall be not more than .0268 per cent of the value, as equalized or assessed by the Department of Revenue upon all taxable property in the county. Beginning with the year 1972 and for each year thereafter the county shall levy a tax annually at a rate on the dollar of the value, as equalized or assessed by the Department of Revenue of all taxable property within the county that will produce, when extended, not to exceed an amount equal to the total amount of contributions made by the employees to the fund in the calendar year 2 years prior to the year for which the annual applicable tax is levied multiplied by .8 for the years 1972 through 1976; by .8 for the year 1977; by .87 for the year 1978; by .94 for the year 1979; by 1.02 for the year 1980 and by

1.10 for the year 1981 and by 1.18 for the year 1982 and by 1.36 for the year 1983 and by 1.54 for the year 1984 and for each year thereafter.

This tax shall be levied and collected in like manner with the general taxes of the county, and shall be in addition to all other taxes which the county is authorized to levy upon the aggregate valuation of all taxable property within the county and shall be exclusive of and in addition to the amount of tax the county is authorized to levy for general purposes under any laws which may limit the amount of tax which the county may levy for general purposes. The county clerk, in reducing tax levies under any Act concerning the levy and extension of taxes, shall not consider this tax as a part of the general tax levy for county purposes, and shall not include it within any limitation of the per cent of the assessed valuation upon which taxes are required to be extended for the county. It is lawful to extend this tax in addition to the general county rate fixed by statute, without being authorized as additional by a vote of the people of the county.

Revenues derived from this tax shall be paid to the treasurer of the county and held by him for the benefit of the fund.

If the payments on account of taxes are insufficient during any year to meet the requirements of this Article, the county may issue tax anticipation warrants against the current tax levy.

(b) By January 10, annually, the board shall notify the county board of the requirement of this Article that this tax shall be levied. The board shall make an annual determination of the required county contributions, and shall certify the results thereof to the county board.

(c) The various sums to be contributed by the county board and allocated for the purposes of this Article and any interest to be contributed by the county shall be taken from the revenue derived from this tax and no money of the county derived from any source other than the levy and collection of this tax or the sale of tax anticipation warrants, except state or federal funds contributed for annuity and benefit purposes for employees of a county department of public aid under "The Illinois Public Aid Code", approved April 11, 1967, as now or hereafter amended, may be used to provide revenue for the fund.

If it is not possible or practicable for the county to make contributions for age and service annuity and widow's annuity concurrently with the employee contributions made for such purposes, such county shall make such contributions as soon as possible and practicable thereafter with interest thereon at the effective rate until the time it shall be made.

(d) With respect to employees whose wages are funded as participants under the Comprehensive Employment and Training Act of 1973, as amended (P.L. 93-203, 87 Stat. 839, P.L. 93-567, 88 Stat. 1845), hereinafter referred to as CETA, subsequent to October 1, 1978, and in instances where the board has elected to establish a manpower program reserve, the board shall compute the amounts necessary to be credited to the manpower program reserves established and maintained as herein provided, and shall make a periodic determination of the amount of required contributions from the County to the reserve to be reimbursed by the federal government in accordance with rules and regulations established by the Secretary of the United States Department of Labor or his designee, and certify the results thereof to the County Board. Any such amounts shall become a credit to the County and will be used to reduce the amount which the County would otherwise contribute during succeeding years for all employees.

(e) In lieu of establishing a manpower program reserve with respect to employees whose wages are funded as participants under the Comprehensive Employment and Training Act of 1973, as authorized by subsection (d), the board may elect to establish a special County contribution rate for all such employees. If this

option is elected, shall contribute to the Fund from federal funds provided under the Comprehensive Employment and Training Act program at the special rate so established and such contributions shall become a credit to the County and be used to reduce the amount which the County would otherwise contribute during succeeding years for all employees.
(Source: P.A. 95-369, eff. 8-23-07.)

(40 ILCS 5/9-170) (from Ch. 108 1/2, par. 9-170)

Sec. 9-170. Contributions for age and service annuities for present employees, future entrants and re-entrants.

(a) Beginning on the effective date as to a present employee in paragraph (a) or (c) of Section 9-109, or as to a future entrant in paragraph (a) of Section 9-110, and beginning on September 1, 1935 as to a present employee in paragraph (b) (1) of Section 9-109 or as to a future entrant in paragraph (b) or (d) of Section 9-110, and beginning from the date of becoming a contributor as to any present employee in paragraph (b)(2) or (d) of Section 9-109, or any future entrant in paragraph (c) or (e) of Section 9-110, there shall be deducted and contributed to this fund 3 1/4% of each payment of salary for age and service annuity until July 1, 1947. Beginning July 1, 1947 and prior to July 1, 1953, 5% and beginning July 1, 1953, and prior to September 1, 1971, 6%; and beginning September 1, 1971, 6 1/2% of each payment of salary of such employees shall be deducted and contributed for such purpose.

From and after January 1, 1966, each deputy sheriff as defined in Section 9-128.1 who is a member of the County Police Department and a participant of this fund shall contribute 7% of salary for age and service annuity. At the time of retirement on annuity, a deputy sheriff who is a member of the County Police Department, who chooses to retire under provisions of this Article other than Section 9-128.1, may receive a refund of the difference between the contributions made as a deputy sheriff who is a member of the County Police Department and the contributions that would have been made for such service not as a deputy sheriff who is a member of the County Police Department, including interest earned.

Such deductions beginning on the effective date and prior to July 1, 1947 shall be made and continued for a future entrant while he is in the service until he attains age 65, and beginning on the effective date and prior to July 1, 1953 for a present employee while he is in the service until the amount so deducted from his salary or paid by him according to law to any county pension fund in force on the effective date, with interest on both such amounts at 4% per annum, equals the sum that would have been to his credit from sums deducted from his salary if deductions at the rate herein stated had been made during his entire service until he attained age 65, with interest at 4% per annum for the period subsequent to his attainment of age 65. Such deductions beginning July 1, 1947 for future entrants and beginning July 1, 1953 for present employees shall be made and continued while such future entrant or present employee is in the service.

(b) Concurrently with each employee contribution, the county shall contribute beginning on the effective date and prior to July 1, 1947, 5 3/4%, and beginning on July 1, 1947 and prior to July 1, 1953, 7%; and beginning on July 1, 1953, 6% of each payment of such salary until the employee attains age 65.

(c) Each present employee contribution made prior to the date the age and service annuity for such employee is fixed, each future entrant contribution, and each corresponding county contribution shall be allocated to the account of and credited to the employee for whose benefit it is made.

(Source: P.A. 86-1488.)

(40 ILCS 5/9-170.1) (from Ch. 108 1/2, par. 9-170.1)

Sec. 9-170.1. From and after January 1, 1970 any employee who is credited with 35 or more years of contributing service

may elect to discontinue the salary deductions for all annuities as specified in Sections 9-133, 9-170, and 9-176. Upon such election the annuity for the employee and his wife or widow is fixed and determined as of the date of such discontinuance. No increase in annuity for the employee or his wife or widow accrues thereafter while he is in service. This election shall be in writing to the Retirement Board at least 60 days before the date the salary deductions cease.
(Source: P.A. 90-655, eff. 7-30-98.)

(40 ILCS 5/9-170.2) (from Ch. 108 1/2, par. 9-170.2)

Sec. 9-170.2. The county may pick up the employee contributions required by Sections 9-133, 9-170, 9-176, 9-176.1 for salary earned after December 31, 1981. If employee contributions are not picked up, the amount that would have been picked up under this amendatory Act of 1980 shall continue to be deducted from salary. If contributions are picked up they shall be treated as employer contributions in determining tax treatment under the United States Internal Revenue Code; however, the county shall continue to withhold Federal and state income taxes based upon these contributions until the Internal Revenue Service or the Federal courts rule that pursuant to Section 414(h) of the United States Internal Revenue Code, these contributions shall not be included as gross income of the employee until such time as they are distributed or made available. The county shall pay these employee contributions from the same source of funds which is used in paying salary to the employee. The county may pick up these contributions by a reduction in the cash salary of the employee or by an offset against a future salary increase or by a combination of a reduction in salary and offset against a future salary increase. If employee contributions are picked up they shall be treated for all purposes of this Article 9, including Section 9-169, in the same manner and to the same extent as employee contributions made prior to the date picked up.
(Source: P.A. 81-1536.)

(40 ILCS 5/9-171) (from Ch. 108 1/2, par. 9-171)

Sec. 9-171. Additional contributions for age and service annuities for present employees, future entrants and re-entrants.

(a) From and after September 1, 1935, in addition to the contributions provided in Section 9-170 for each present employee described in subdivision (b) of Section 9-109 and each future entrant and each re-entrant described in subdivision (d) or (e) of Section 9-110, 3 1/4% of each payment of salary, not in excess of salary of \$3,000 per year, shall be contributed by an employee for age and service annuity. Upon election by such employee made prior to September 1, 1935, any other integral multiple of 3 1/4% of such payment shall be contributed.

The contributions shall be made as a deduction from salary and shall be continued while the employee is in service until the total of the amounts contributed for age and service annuity with interest at the effective rate is equal to the sum which would have accumulated under this Article because of contributions for age and service annuity if such contributions were made for such purposes during the entire periods of his service for such county or the retirement board under this Article and improved by interest at the effective rate.

(b) Concurrently with each such contribution, the county shall contribute 5 3/4% of each payment of salary, not in excess of \$3,000 a year. Such contributions shall be made until the total of the amounts contributed by the county on behalf of such employee for age and service annuity with interest at the effective rate shall be equal to the sum which would have accumulated from county contributions for age and service annuity if contributions by the county had been made for such purposes during the entire periods of service in accordance with this Article and improved by interest to such time at the

effective rate.
(Source: Laws 1963, p. 161.)

(40 ILCS 5/9-172) (from Ch. 108 1/2, par. 9-172)

Sec. 9-172. Contributions by employee after annuity is fixed. Any contributions by an employee from and after the date when his age and service annuity is fixed shall not increase the amount of such annuity. The contributions shall be applied toward the extra cost of a minimum annuity where payable over the amount of age and service annuity. The accumulated sum arising therefrom shall be refunded when the employee withdraws from service if he is not entitled to annuity, or shall be applied toward the extra cost of such minimum annuity if he is eligible therefor over the age and service annuity to the extent of such extra cost as provided in Section 9-150 of this Act and the balance, if any, shall be refunded. When the employee is not entitled to minimum annuity, or upon death of the employee while in the service after attaining age 65 with less than 10 years of service credit at date of death, the accumulated sum arising from employee contributions after his annuity was fixed at age 65 shall be refunded to his widow.
(Source: P.A. 83-1362.)

(40 ILCS 5/9-173) (from Ch. 108 1/2, par. 9-173)

Sec. 9-173. Additional contributions and credits-all employees.

Any employee in service on July 1, 1947, may elect to make additional contributions while in service which shall not exceed 7/13 of the sum accumulated for age and service annuity on July 1, 1947, or at age 65 if he attained such age prior thereto. The time and manner of making such additional contributions shall be prescribed by the board. Concurrently with each such additional contribution, the county shall contribute 1 and 4/10 times the additional contributions.

These contributions shall be improved at interest at the rate and in like manner as other employee and county contributions; provided, that the employee, while in service, may request a refund of all or any part of his contributions, without interest, or shall have them refunded to him, without interest, when he retires on annuity or to his widow, if and to the extent they do not serve to increase the annuity otherwise payable to him or his widow.

By such refund the employee or his widow surrenders and forfeits all rights which might otherwise have accrued by virtue of any amount so refunded, including related county contributions.

(Source: Laws 1963, p. 161.)

(40 ILCS 5/9-174) (from Ch. 108 1/2, par. 9-174)

Sec. 9-174. Contributions by disabled employee whose ordinary disability benefit has expired.

In the case of any disabled employee whose credit for ordinary disability benefit purposes has expired and who continues to be disabled such employee shall have the right to contribute to the fund at the current contribution rate for a period not to exceed a total of 12 months during his entire period of service and to receive credit for all annuity purposes for any such periods paid for. Such payment shall not affect the employee's resignation date for purposes of annuity.
(Source: P.A. 86-1488.)

(40 ILCS 5/9-175) (from Ch. 108 1/2, par. 9-175)

Sec. 9-175. Interest credits-all employees.

Amounts allocated to the account of and credited for age and service and prior service annuity shall be improved by interest at the effective rate during the time thereafter an employee is in service until the amount of his annuity is fixed.
(Source: Laws 1963, p. 161.)

(40 ILCS 5/9-176) (from Ch. 108 1/2, par. 9-176)

Sec. 9-176. Contributions for widow's annuity for widows of present employees, future entrants and re-entrants.

(a) Beginning on the effective date as to a present employee in paragraph (a) or (c) of Section 9-109, or as to a future entrant in paragraph (a) of Section 9-110, and beginning on September 1, 1935, as to a present employee in paragraph (b) (1) of Section 9-109 or as to a future entrant in paragraph (b) or (d) of Section 9-110, and beginning from the date of becoming a contributor as to any present employee in paragraph (b) (2) or (d) of Section 9-109, or any future entrant in paragraph (c) or (e) of Section 9-110, there shall be deducted and contributed by each male employee 1%, and from and after January 1, 1966, 1 1/2%, of each payment of salary for widow's annuity. Deductions shall be continued during service until the employee attains age 65.

(b) Concurrently with each employee contribution, the county shall contribute beginning on the effective date and prior to July 1, 1947, 1 3/4%, and beginning on July 1, 1947, 2% of salary.

(c) Each employee contribution made prior to the date when the amount of widow's annuity for an employee is fixed and each concurrent County Contribution Credit shall be allocated to the account of and credited to the employee for whose benefit it is made.

(Source: Laws 1965, p. 1254.)

(40 ILCS 5/9-176.1) (from Ch. 108 1/2, par. 9-176.1)

Sec. 9-176.1. Contributions by female employees. (a) Effective as of October 1, 1974, each female employee shall contribute at the same rates as a male employee for widow's annuity or other benefits, to the end that like credits may be established and maintained for both male and female employees for all purposes of this Article with respect to annuities, benefits, contribution rates, refunds and other provisions of this Article.

(b) Any female employee shall have the option of making contributions for the aforesaid purposes covering the period prior to October 1, 1974, and receiving pension credits therefor, including the concurrent credits from city contributions. Such contributions shall include interest at 4% per annum from the dates such contributions should have been made from the beginning of their service to the dates of payment to the end that equal credits may be provided for all employees under this Article.

(Source: P.A. 81-1536.)

(40 ILCS 5/9-177) (from Ch. 108 1/2, par. 9-177)

Sec. 9-177. Additional contributions for widow's annuity for widows of present employees, future entrants and re-entrants. In addition to the contributions to be made by each employee and by the county for widow's annuity as herein provided additional contributions shall be made as follows:

(a) Beginning September 1, 1935, 1% of each payment of salary, not in excess of \$3,000 a year, of each present employee described in subdivision (b) of Section 9-109, and of each future entrant and re-entrant described in subdivision (d) or (e) of Section 9-110.

(b) Concurrently with each deduction from salary, the county shall contribute a sum equal to 1 3/4% of each payment of salary, not in excess of \$3,000 a year.

(Source: P.A. 90-655, eff. 7-30-98.)

(40 ILCS 5/9-178) (from Ch. 108 1/2, par. 9-178)

Sec. 9-178. Widow's annuity interest credits-all employees.

Amounts allocated to the account of and credited to the employee for widow's and widow's prior service annuity shall be improved by interest at the effective rate during the time

thereafter the employee is in service, until the amount of her annuity is fixed.

(Source: Laws 1963, p. 161.)

(40 ILCS 5/9-179) (from Ch. 108 1/2, par. 9-179)

Sec. 9-179. Election as to amount to be deducted from compensation-refunds.

(a) Any employee who failed to elect to make contributions beginning on September 1, 1935, for any period of service while he was not a contributor to the fund or any employee who elected to make contributions for such period and desires to change the amounts previously authorized by him, may, upon application to the board elect to make such contributions. Any such election shall be made in accordance with the provisions of this Article.

Interest on sums accumulated to the credit of such employee shall be adjusted for the periods of time during which such contributions are made.

(b) Any employee may contribute to the fund for any period of service rendered to such county after January 1, 1926, by virtue of appointment or election to a position which did not allow him to contribute or to receive credit under the provisions of "The 1925 Act" of this Article. Such contributions may include: (1) any period during which he was in the armed service of the United States if he left the service of the county to enter military service in the armed services and returned to the service of such county within 90 days after his discharge from such armed service, and if such county did not make such payment on his behalf, (2) any period of service for the county for which salary or wages were paid in whole or in part by the State of Illinois and for which he was not allowed to participate in a pension fund and also such period of service for which lodging, board, and laundry was provided by the employer, in lieu of salary, and no other salary or wages were paid, in which case the salary base to be considered for such service shall be the amount set forth in Section 9-112, paragraph (c) of this Article, (3) such amounts as he would have contributed for annuity purposes had deductions from his salary been made at the rates in effect under the provisions of "The 1925 Act" during the period of time such service was rendered.

Upon making such contributions he shall be credited with concurrent county contributions at the rates in effect for county employees during the periods such service was rendered. Such payments and concurrent county contributions shall be made with interest at the effective rate and shall, together with all other amounts contributed by such employee for annuity purposes, be considered in computing the annuities to which such employee or his widow shall have a right. Any such periods of service for which payment is made shall be counted as periods of service for annuity purposes.

In order to be credited as service under Section 9-134 of this Article all such payments by a county employee must be made in full while the employee is still in service of the county. If payment is not so made any payments made with interest at the effective rate shall be refunded to the employee when he withdraws from service, or to his widow in the event of his death, or if no widow, in accordance with the other refund provisions of this Article. The employee may elect to have such partial payments made by him, together with the concurrent county contributions and interest, credited toward the age and service and widow's annuities on the assumption that the payments shall apply to his earliest service. In the event of death of the employee, while in service, his widow may elect to have such payments and related county contributions, and interest, credited for widow's annuity, to the extent that they do not increase her annuity above that fixed for her on the assumption her deceased husband had continued in service at the rate of his final salary until he became 65 years of age, and the proportional part of the payments and related contributions

were included.
(Source: P.A. 77-1199.)

(40 ILCS 5/9-179.1) (from Ch. 108 1/2, par. 9-179.1)

Sec. 9-179.1. Military service. A contributing employee as of January 1, 1993 with at least 25 years of service credit may apply for creditable service for up to 2 years of military service whether or not the military service followed service as a county employee. The military service need not have been served in wartime, but the employee must not have been dishonorably discharged. To establish this creditable service the applicant must pay to the Fund, while in the service of the county, an amount determined by the Fund to represent the employee contributions for the creditable service established, based on the employee's rate of compensation on his or her last day as a contributor before the military service, or on his or her first day as a contributor after the military service, whichever is greater, plus interest at the effective rate from the date of discharge to the date of payment. If a person who has established any credit under this Section applies for or receives any early retirement incentive under Section 9-134.2, the credit under this Section shall be forfeited and the amount paid to the Fund under this Section shall be refunded.
(Source: P.A. 87-1265.)

(40 ILCS 5/9-179.2) (from Ch. 108 1/2, par. 9-179.2)

Sec. 9-179.2. Other governmental service-former county service. Any employee who first becomes a contributor before the effective date of this amendatory Act of the 99th General Assembly, who has rendered service to any "governmental unit" as such term is defined in the "Retirement Systems Reciprocal Act" under Article 20 of the Illinois Pension Code, who did not contribute to the retirement system of such "governmental unit", including the retirement system created by this Article 9 of the Illinois Pension Code, for such service because of ineligibility for participation and has no equity or rights in such retirement system because of such service shall be given credit for such service in this fund, provided:

(a) the employee shall pay to this fund, while in the service of such county, or while in the service of a governmental unit whose retirement system has adopted the "Retirement Systems Reciprocal Act", such amounts, including interest at the effective rate, as he would have paid to this fund, on the basis of his salary in effect during the service rendered to such other "governmental unit" at the rates prescribed in this Article 9 for the periods of such service to the end that such service shall be considered as service rendered to such county, with all the rights and conditions attaching to such service and payments; and

(b) this Section shall not be applicable to any period of such service for which the employee retains credit in any other public annuity and benefit fund established by Act of the Legislature of this State and in operation for employees of such other "governmental unit" from which such employee was transferred.

(Source: P.A. 99-578, eff. 7-15-16.)

(40 ILCS 5/9-179.3) (from Ch. 108 1/2, par. 9-179.3)

Sec. 9-179.3. Optional plan of additional benefits and contributions.

(a) While this plan is in effect, an employee may establish additional optional credit for additional optional benefits by electing in writing at any time to make additional optional contributions. The employee may discontinue making the additional optional contributions at any time by notifying the fund in writing.

(b) Additional optional contributions for the additional

optional benefits shall be as follows:

(1) For service after the option is elected, an additional contribution of 3% of salary shall be contributed to the fund on the same basis and under the same conditions as contributions required under Sections 9-170 and 9-176.

(2) For service before the option is elected, an additional contribution of 3% of the salary for the applicable period of service, plus interest at the effective rate from the date of service to the date of payment. All payments for past service must be paid in full before credit is given. No additional optional contributions may be made for any period of service for which credit has been previously forfeited by acceptance of a refund, unless the refund is repaid in full with interest at the effective rate from the date of refund to the date of repayment.

(c) Additional optional benefits shall accrue for all periods of eligible service for which additional contributions are paid in full. The additional benefit shall consist of an additional 1% for each year of service for which optional contributions have been paid, based on the highest average annual salary for any 4 consecutive years within the last 10 years of service immediately preceding the date of withdrawal, to be added to the employee retirement annuity benefits as otherwise computed under this Article. The calculation of these additional benefits shall be subject to the same terms and conditions as are used in the calculation of retirement annuity under Section 9-134. The additional benefit shall be included in the calculation of the automatic annual increase in annuity, and in the calculation of widow's annuity, where applicable. However no additional benefits will be granted which produce a total annuity greater than the applicable maximum established for that type of annuity in this Article, and additional benefits shall not apply to any benefit computed under Section 9-128.1.

(d) Refunds of additional optional contributions shall be made on the same basis and under the same conditions as provided under Sections 9-164, 9-166 and 9-167. Interest shall be credited at the effective rate on the same basis and under the same conditions as for other contributions.

(e) (Blank).

(f) The tax levy, computed under Section 9-169, shall be based on employee contributions including the amount of optional additional employee contributions.

(g) Service eligible under this Section may include only service as an employee of the County as defined in Section 9-108, and subject to Sections 9-219 and 9-220. No service granted under Section 9-121.1, 9-121.4 or 9-179.2 shall be eligible for optional service credit. No optional service credit may be established for any military service, or for any service under any other Article of this Code. Optional service credit may be established for any period of disability paid from this fund, if the employee makes additional optional contributions for such periods of disability.

(h) This plan of optional benefits and contributions shall not apply to any former county employee receiving an annuity from the fund, who re-enters service as a County employee, unless he renders at least 3 years of additional service after the date of re-entry.

(i) The effective date of the optional plan of additional benefits and contributions shall be July 1, 1985, or the date upon which approval is received from the Internal Revenue Service, whichever is later.

(j) This plan of additional benefits and contributions shall expire July 1, 2005. No additional contributions may be made after that date, and no additional benefits will accrue after that date.

(Source: P.A. 95-369, eff. 8-23-07.)

(40 ILCS 5/9-180) (from Ch. 108 1/2, par. 9-180)

Sec. 9-180. Contributions by county for duty disability benefit. In lieu of all amounts ordinarily contributed by an employee and by the county for age and service annuity, and widow's annuity the county shall contribute sums equal to such amounts for any period during which the employee receives duty disability benefit to be credited to the disabled employee for annuity purposes as though he were in active discharge of his duties during any such period of disability.
(Source: P.A. 81-1536.)

(40 ILCS 5/9-181) (from Ch. 108 1/2, par. 9-181)

Sec. 9-181. Contributions by county for ordinary disability benefit.

The county shall contribute all amounts ordinarily contributed by it for annuity purposes for any employee receiving ordinary disability benefit as though he were in active discharge of his duties during such period of disability.
(Source: Laws 1963, p. 161.)

(40 ILCS 5/9-182) (from Ch. 108 1/2, par. 9-182)

Sec. 9-182. Contributions by county for prior service annuities and pensions under former acts.

(a) The county, State or federal contributions authorized in Section 9-169 shall be applied first for the purposes of this Article 9 other than those stated in this Section.

The balance of the sum produced from such contributions shall be applied for the following purposes:

1. "An Act to provide for the formation and disbursement of a pension fund in counties having a population of 150,000 or more inhabitants, for the benefit of officers and employees in the service of such counties", approved June 29, 1915, as amended;

2. Section 9-225 of this Article;

3. To meet such part of any minimum annuity as shall be in excess of the age and service annuity and prior service annuity, and to meet such part of any minimum widow's annuity in excess of the amount of widow's annuity and widow's prior service annuity also for the purpose of providing the county cost of automatic increases in annuity after retirement in accordance with Section 9-133 and for any other purpose for which moneys are not otherwise provided in this Article;

4. (Blank);

5. (Blank).

(b) (Blank).

(Source: P.A. 95-369, eff. 8-23-07.)

(40 ILCS 5/9-183) (from Ch. 108 1/2, par. 9-183)

Sec. 9-183. Contribution by county for administration costs.

The county shall contribute, from revenue derived from taxes herein authorized, the amount necessary to defray costs of administration of the fund.

(Source: Laws 1963, p. 161.)

(40 ILCS 5/9-184) (from Ch. 108 1/2, par. 9-184)

Sec. 9-184. Estimates of sums required for certain annuities and benefits.

The board shall estimate the amounts required each year to pay for all annuities and benefits and administrative expenses. The amounts shall be paid into the fund annually by the county from the prescribed tax levy.

(Source: Laws 1963, p. 161.)

(40 ILCS 5/9-184.5)

Sec. 9-184.5. Delinquent contributions; deduction from payments of State funds to the county. If the county fails to transmit to the Fund contributions required of it under this

Article by December 31st of the year in which such contributions are due, the Fund may, after giving notice to the county, certify to the State Comptroller the amounts of the delinquent payments in accordance with any applicable rules of the Comptroller, and the Comptroller must, beginning in payment year 2016, deduct and remit to the Fund the certified amounts from payments of State funds to the county.

The State Comptroller may not deduct from any payments of State funds to the county more than the amount of delinquent payments certified to the State Comptroller by the Fund.
(Source: P.A. 99-8, eff. 7-9-15.)

(40 ILCS 5/9-185) (from Ch. 108 1/2, par. 9-185)

Sec. 9-185. Board created.

(a) A board of 9 members shall constitute the board of trustees authorized to carry out the provisions of this Article. The board of trustees shall be known as "The Retirement Board of the County Employees' Annuity and Benefit Fund of County". The board shall consist of 2 members appointed and 7 members elected as hereinafter prescribed.

(b) The appointed members shall be appointed as follows: One member shall be appointed by the comptroller of such county, who may be the comptroller or some person chosen by him from among employees of the county, who are versed in the affairs of the comptroller's office; and one member shall be appointed by the treasurer of such county, who may be the treasurer or some person chosen by him from among employees of the County who are versed in the affairs of the treasurer's office.

The member appointed by the comptroller shall hold office for a term ending on December 1st of the first year following the year of appointment. The member appointed by the county treasurer shall hold office for a term ending on December 1st of the second year following the year of appointment.

Thereafter, each appointed member shall be appointed by the officer that appointed his predecessor for a term of 2 years.

(c) Three county employee members of the board shall be elected as follows: within 30 days from and after the date upon which this Article comes into effect in the county, the clerk of the county shall arrange for and hold an election. One employee shall be elected for a term ending on the first day in the month of December of the first year next following the effective date; one for a term ending on December 1st of the following year; and one for a term ending December 1st of the second following year.

(d) Beginning December 1, 1988, and every 3 years thereafter, an annuitant member of the board shall be elected as follows: the board shall arrange for and hold an election in which only those participants who are currently receiving retirement benefits under this Article shall be eligible to vote and be elected. Each such member shall be elected to a term ending on the first day in the month of December of the third following year.

(d-1) Beginning December 1, 2001, and every 3 years thereafter, an annuitant member of the board shall be elected as follows: the board shall arrange for and hold an election in which only those participants who are currently receiving retirement benefits under this Article shall be eligible to vote and be elected. Each such member shall be elected to a term ending on the first day in the month of December of the third following year. Until December 1, 2001, the position created under this subsection (d-1) may be filled by the board as in the case of a vacancy.

(e) Beginning December 1, 1988, if a Forest Preserve District Employees' Annuity and Benefit Fund shall be in force in such county and the board of this fund is charged with administering the affairs of such annuity and benefit fund for employees of such forest preserve district, a forest preserve district member of the board shall be elected as of December 1, 1988, and every 3 years thereafter as follows: the board shall arrange for and hold an election in which only those employees

of such forest preserve district who are contributors to the annuity and benefit fund for employees of such forest preserve district shall be eligible to vote and be elected. Each such member shall be elected to a term ending on the first day in the month of December of the third following year.

(f) Beginning December 1, 2001, and every 3 years thereafter, if a Forest Preserve District Employees' Annuity and Benefit Fund is in force in the county and the board of this Fund is charged with administering the affairs of that annuity and benefit fund for employees of the forest preserve district, a forest preserve district annuitant member of the board shall be elected as follows: the board shall arrange for and hold an election in which only those participants who are currently receiving retirement benefits under Article 10 shall be eligible to vote and be elected. Each such member shall be elected to a term ending on the first day in the month of December of the third following year. Until December 1, 2001, the position created under this subsection (f) may be filled by the board as in the case of a vacancy.

(Source: P.A. 92-66, eff. 7-12-01.)

(40 ILCS 5/9-186) (from Ch. 108 1/2, par. 9-186)

Sec. 9-186. Board elections. In each year, the board shall conduct a regular election, under rules adopted by it, at least 30 days prior to the expiration of the term of each elected employee or annuitant member.

To be eligible to be a county employee member, a person must be an employee of the county and must have at least 5 years of service credit in that capacity by December 1 of the year of election. To be eligible to be a forest preserve district member, a person must be an employee of the forest preserve district and must have at least 5 years of service credit in that capacity by December 1 of the year of election.

Only those persons who are employees of the county shall be eligible to vote for the 3 county employee members, only those persons who are employees of the forest preserve district shall be eligible to vote for the forest preserve district member, only those persons who are currently receiving retirement benefits under this Article shall be eligible to vote for the annuitant members elected under subsections (d) and (d-1) of Section 9-185, and only those persons who are currently receiving retirement benefits under Article 10 shall be eligible to vote for the forest preserve district annuitant member elected under subsection (f) of Section 9-185. The ballot shall be of secret character.

Except as otherwise provided in Section 9-187, each member of the board shall hold office until his successor is chosen and has qualified.

Any person elected or appointed a member of the board shall qualify for the office by taking an oath of office to be administered by the county clerk or a person designated by him. A copy thereof shall be kept in the office of the county clerk. Any appointment or notice of election shall be in writing and the written instrument shall be filed with the oath.

(Source: P.A. 92-66, eff. 7-12-01.)

(40 ILCS 5/9-187) (from Ch. 108 1/2, par. 9-187)

Sec. 9-187. Board vacancy.

(a) A vacancy in the membership of the board shall be filled as follows:

If the vacancy is that of an appointive member, the official who appointed him shall appoint a person to serve for the unexpired term.

If the vacancy is that of a county employee member, the remaining members of the board shall appoint a successor from among the employees of the county, who shall serve during the remainder of the unexpired term.

If the vacancy is that of a forest preserve district member, the remaining members of the board shall appoint a successor

from among the employees of the forest preserve district, who shall serve during the remainder of the unexpired term.

If the vacancy is that of an annuitant member other than a forest preserve district annuitant member, the remaining members of the board shall appoint a successor from among those persons who are currently receiving retirement benefits under this Article.

If the vacancy is that of a forest preserve district annuitant member, the remaining members of the board shall appoint a successor from among those persons who are currently receiving retirement benefits under Article 10.

(b) Any county or forest preserve district member who withdraws from service shall automatically cease to be a member of the board. Any annuitant member (other than a forest preserve district annuitant member) whose retirement benefits cease under this Article, and any forest preserve district annuitant member whose retirement benefits cease under Article 10, shall also automatically cease to be a member of the Board.
(Source: P.A. 92-66, eff. 7-12-01.)

(40 ILCS 5/9-188) (from Ch. 108 1/2, par. 9-188)
Sec. 9-188. Board officers.

The board shall elect annually at its regular December meeting from among its members, by a majority vote of the members voting on the question, a president, vice-president and a secretary who shall serve, respectively, until a successor is elected. The secretary shall keep a complete record of the proceedings of all board meetings and perform such other duties as the board directs.
(Source: Laws 1963, p. 161.)

(40 ILCS 5/9-189) (from Ch. 108 1/2, par. 9-189)
Sec. 9-189. Board meetings. The board shall hold regular meetings in each month and special meetings as it deems necessary. A majority of the members shall constitute a quorum for the transaction of business at any meeting, but no annuity or benefit shall be granted or payments made by the fund unless ordered by a vote of the majority of the board members as shown by roll call entered upon the official record of the meeting. Meetings of the board shall be open to the public.
(Source: Laws 1963, p. 161.)

(40 ILCS 5/9-190) (from Ch. 108 1/2, par. 9-190)
Sec. 9-190. Board powers and duties. The board shall have the powers and duties stated in Sections 9-191 to 9-202.1, inclusive, in addition to such other powers and duties provided in this Article.
(Source: P.A. 98-551, eff. 8-27-13.)

(40 ILCS 5/9-191) (from Ch. 108 1/2, par. 9-191)
Sec. 9-191. To supervise collections.
To see that all amounts specified in this Article to be applied to the fund, from any source, are collected and applied.
(Source: Laws 1963, p. 161.)

(40 ILCS 5/9-192) (from Ch. 108 1/2, par. 9-192)
Sec. 9-192. To notify of deductions. To notify the comptroller of the county of the deductions to be made from the salaries of employees.
(Source: P.A. 81-1536.)

(40 ILCS 5/9-193) (from Ch. 108 1/2, par. 9-193)
Sec. 9-193. To accept gifts.
To accept by gift, grant, bequest or otherwise any money or property of any kind and use the same for the purposes of the fund.
(Source: Laws 1963, p. 161.)

(40 ILCS 5/9-194) (from Ch. 108 1/2, par. 9-194)

Sec. 9-194. To invest the reserves. To invest the reserves of the fund in accordance with Sections 1-109, 1-109.1, 1-109.2, 1-110, 1-111, 1-114, and 1-115 of this Act. Investments made in accordance with Section 1-113 shall be deemed to be prudent.

The retirement board may sell any security held by it at any time it deems it desirable.

The board may enter into agreements and execute documents that it determines to be necessary to complete any investment transaction.

All investments shall be clearly held and accounted for to indicate ownership by the board. The board may direct the registration of securities in its own name or in the name of a nominee created for the express purpose of registration of securities by a savings and loan association or national or State bank or trust company authorized to conduct a trust business in the State of Illinois.

Investments shall be carried at cost or at a value determined in accordance with generally accepted accounting principles.

(Source: P.A. 91-887, eff. 7-6-00.)

(40 ILCS 5/9-194.1) (from Ch. 108 1/2, par. 9-194.1)

Sec. 9-194.1. To lend securities. The Board may lend securities owned by the Fund to a borrower upon such terms and conditions as may be mutually agreed in writing. The agreement shall provide that during the period of the loan the Fund shall retain the right to receive, or collect from the borrower, all dividends, interest rights, or any distributions to which the Fund would have otherwise been entitled. The borrower shall deposit with the Fund as collateral for the loan cash, U.S. Government securities, or letters of credit equal to the market value of the securities at the time the loan is made and shall increase the amount of collateral if and when the Fund requests an additional amount because of subsequent increased market value of the securities.

The period for which the securities may be loaned may not exceed one year, and the loan agreement may specify earlier termination by either party upon mutually agreed conditions.

(Source: P.A. 87-794.)

(40 ILCS 5/9-194.2) (from Ch. 108 1/2, par. 9-194.2)

Sec. 9-194.2. To rent office facilities. The Retirement Board may rent or lease any office facilities that it deems desirable for the purposes of the Fund.

(Source: P.A. 87-794.)

(40 ILCS 5/9-195) (from Ch. 108 1/2, par. 9-195)

Sec. 9-195. To have an audit.

To have an audit of the accounts of the fund made at least once each year by certified public accountants.

(Source: Laws 1963, p. 161.)

(40 ILCS 5/9-196) (from Ch. 108 1/2, par. 9-196)

Sec. 9-196. To authorize payments.

To authorize or suspend the payment of any annuity or benefit in accordance with this Article. The board shall have exclusive original jurisdiction in all matters relating to the fund, including, in addition to all other matters, all claims for annuities, pensions, benefits or refunds.

(Source: Laws 1963, p. 161.)

(40 ILCS 5/9-197) (from Ch. 108 1/2, par. 9-197)

Sec. 9-197. To determine service credits.

To require each employee to file a statement concerning service rendered the county prior to the effective date. The board shall make a determination of the length of such service and establish from any available information the period of

service rendered prior to the effective date.

Such determination shall be conclusive unless the board reconsiders and changes its determination.

(Source: Laws 1963, p. 161.)

(40 ILCS 5/9-198) (from Ch. 108 1/2, par. 9-198)

Sec. 9-198. To issue certificate of prior service.

To issue a certificate showing the entire period of service rendered by a present employee prior to the effective date and the amounts to his credit for prior service and widow's prior service annuity.

(Source: Laws 1963, p. 161.)

(40 ILCS 5/9-199) (from Ch. 108 1/2, par. 9-199)

Sec. 9-199. To submit an annual report. To submit a report in July of each year to the county board of the county as of the close of business on December 31st of the preceding year. The report shall contain a detailed statement of the affairs of the fund, its income and expenditures, and assets and liabilities. The county board shall have power to require and compel the board to prepare and submit such reports.

(Source: P.A. 95-369, eff. 8-23-07.)

(40 ILCS 5/9-200) (from Ch. 108 1/2, par. 9-200)

Sec. 9-200. To subpoena witnesses.

To compel witnesses to attend and testify before it upon any matter concerning the fund and allow witness fees not in excess of \$6 for attendance upon any one day. The president and other members of the board may administer oaths to witnesses.

(Source: Laws 1963, p. 161.)

(40 ILCS 5/9-201) (from Ch. 108 1/2, par. 9-201)

Sec. 9-201. To appoint employees.

To appoint such actuarial, medical, legal, clerical or other employees as are necessary and fix their compensation.

(Source: Laws 1963, p. 161.)

(40 ILCS 5/9-202) (from Ch. 108 1/2, par. 9-202)

Sec. 9-202. To make rules.

To make rules and regulations necessary for the administration of the fund.

(Source: Laws 1963, p. 161.)

(40 ILCS 5/9-202.1)

Sec. 9-202.1. To reproduce records. To have any records kept by the board photographed, microfilmed, or digitally or electronically reproduced in accordance with the Local Records Act. The photographs, microfilm, and digital and electronic reproductions shall be deemed original records and documents for all purposes, including introduction in evidence before all courts and administrative agencies.

(Source: P.A. 98-551, eff. 8-27-13.)

(40 ILCS 5/9-203) (from Ch. 108 1/2, par. 9-203)

Sec. 9-203. Moneys to be held on deposit. To make the payments authorized by this Article, the board may keep and hold uninvested a sum not in excess of the amounts required to make all annuity payments which become due and payable in the following 90 days. Such sum or any part thereof shall be kept on deposit only in banks or savings and loan associations authorized to do business under the laws of this State. The amount which may be deposited in any such bank or savings and loan association shall not exceed 25% of its paid up capital and surplus.

No bank or savings and loan association shall receive investment funds as permitted by this Section, unless it has complied with the requirements established pursuant to Section 6 of "An Act relating to certain investments of public funds by

public agencies", approved July 23, 1943, as now or hereafter amended.

(Source: P.A. 83-541.)

(40 ILCS 5/9-204) (from Ch. 108 1/2, par. 9-204)

Sec. 9-204. Accounting. An adequate system of accounts and records shall be established to give effect to the requirements of this Article and to report the financial condition of the fund. Such additional data as is necessary for required calculations, actuarial valuations, and operation of the fund shall be maintained.

(Source: P.A. 95-369, eff. 8-23-07.)

(40 ILCS 5/9-205)

Sec. 9-205. (Repealed).

(Source: Laws 1963, p. 161. Repealed by P.A. 95-369, eff. 8-23-07.)

(40 ILCS 5/9-206)

Sec. 9-206. (Repealed).

(Source: P.A. 81-1536. Repealed by P.A. 95-369, eff. 8-23-07.)

(40 ILCS 5/9-207)

Sec. 9-207. (Repealed).

(Source: P.A. 81-1536. Repealed by P.A. 95-369, eff. 8-23-07.)

(40 ILCS 5/9-208)

Sec. 9-208. (Repealed).

(Source: P.A. 81-1536. Repealed by P.A. 95-369, eff. 8-23-07.)

(40 ILCS 5/9-209)

Sec. 9-209. (Repealed).

(Source: Laws 1963, p. 161. Repealed by P.A. 95-369, eff. 8-23-07.)

(40 ILCS 5/9-210)

Sec. 9-210. (Repealed).

(Source: Laws 1963, p. 161. Repealed by P.A. 95-369, eff. 8-23-07.)

(40 ILCS 5/9-211)

Sec. 9-211. (Repealed).

(Source: Laws 1963, p. 161. Repealed by P.A. 95-369, eff. 8-23-07.)

(40 ILCS 5/9-212)

Sec. 9-212. (Repealed).

(Source: Laws 1963, p. 161. Repealed by P.A. 95-369, eff. 8-23-07.)

(40 ILCS 5/9-213)

Sec. 9-213. (Repealed).

(Source: Laws 1963, p. 161. Repealed by P.A. 95-369, eff. 8-23-07.)

(40 ILCS 5/9-214)

Sec. 9-214. (Repealed).

(Source: P.A. 76-1574. Repealed by P.A. 95-369, eff. 8-23-07.)

(40 ILCS 5/9-215)

Sec. 9-215. (Repealed).

(Source: P.A. 81-1536. Repealed by P.A. 95-369, eff. 8-23-07.)

(40 ILCS 5/9-216) (from Ch. 108 1/2, par. 9-216)

Sec. 9-216. Treasurer of fund. The county treasurer shall be ex-officio the treasurer and custodian of the fund and shall

furnish to the board a bond of such amount as the board designates, which shall indemnify the board against any loss which may result from any action or failure to act by him or any of his agents. Fees and charges incidental to the procuring of such bond shall be paid by the board. In addition to tax and employee contributions constituting the fund, the treasurer is authorized to receive and deposit in the fund warrants issued by this State representing deductions from the salary of the employees designated in paragraph (e) of Section 9-108, but only for such period as they remain members of the fund, and such other contributions of State funds as may be authorized by law. (Source: P.A. 81-1536.)

(40 ILCS 5/9-217) (from Ch. 108 1/2, par. 9-217)
Sec. 9-217. Attorney.

The chief legal officer of the county shall be the legal advisor of an attorney for the board. If it shall deem such action necessary for the conservation of the fund, the board may in its discretion employ another attorney for advice or other service in relation to any particular case. (Source: Laws 1963, p. 161.)

(40 ILCS 5/9-218) (from Ch. 108 1/2, par. 9-218)

Sec. 9-218. Computation of term of service, annual salary and salary deductions. For the purpose of this Article, term of service, annual salary, and salary deductions shall be computed as provided in Sections 9-219 to 9-222 inclusive. (Source: P.A. 81-1536.)

(40 ILCS 5/9-219) (from Ch. 108 1/2, par. 9-219)

(Text of Section WITH the changes made by P.A. 98-599, which has been held unconstitutional)

Sec. 9-219. Computation of service.

(1) In computing the term of service of an employee prior to the effective date, the entire period beginning on the date he was first appointed and ending on the day before the effective date, except any intervening period during which he was separated by withdrawal from service, shall be counted for all purposes of this Article.

(2) In computing the term of service of any employee on or after the effective date, the following periods of time shall be counted as periods of service for age and service, widow's and child's annuity purposes:

(a) The time during which he performed the duties of his position.

(b) Vacations, leaves of absence with whole or part pay, and leaves of absence without pay not longer than 90 days.

(c) For an employee who is a member of a county police department or a correctional officer with the county department of corrections, approved leaves of absence without pay during which the employee serves as a full-time officer or employee of an employee association, the membership of which consists of other participants in the Fund, provided that the employee contributes to the Fund (1) the amount that he would have contributed had he remained an active employee in the position he occupied at the time the leave of absence was granted, (2) an amount calculated by the Board representing employer contributions, and (3) regular interest thereon from the date of service to the date of payment. However, if the employee's application to establish credit under this subsection is received by the Fund on or after July 1, 2002 and before July 1, 2003, the amount representing employer contributions specified in item (2) shall be waived.

For a former member of a county police department who has received a refund under Section 9-164, periods during which the employee serves as head of an employee association, the membership of which consists of other

police officers, provided that the employee contributes to the Fund (1) the amount that he would have contributed had he remained an active member of the county police department in the position he occupied at the time he left service, (2) an amount calculated by the Board representing employer contributions, and (3) regular interest thereon from the date of service to the date of payment. However, if the former member of the county police department retires on or after January 1, 1993 but no later than March 1, 1993, the amount representing employer contributions specified in item (2) shall be waived.

For leaves of absence to which this item (c) applies and for other periods to which this item (c) applies, including those leaves of absence and other periods of service beginning before January 5, 2012 (the effective date of Public Act 97-651), the employee or former member must continue to remain in sworn status, subject to the professional standards of the public employer or those terms established in statute.

(d) Any period of disability for which he received disability benefit or whole or part pay.

(e) For a person who first becomes an employee before the effective date of this amendatory Act of the 98th General Assembly, accumulated vacation or other time for which an employee who retires on or after November 1, 1990 receives a lump sum payment at the time of retirement, provided that contributions were made to the fund at the time such lump sum payment was received. The service granted for the lump sum payment shall not change the employee's date of withdrawal for computing the effective date of the annuity.

(f) An employee who first becomes an employee before the effective date of this amendatory Act of the 98th General Assembly may receive service credit for annuity purposes for accumulated sick leave as of the date of the employee's withdrawal from service, not to exceed a total of 180 days, provided that the amount of such accumulated sick leave is certified by the County Comptroller to the Board and the employee pays an amount equal to 8.5% (9% for members of the County Police Department who are eligible to receive an annuity under Section 9-128.1) of the amount that would have been paid had such accumulated sick leave been paid at the employee's final rate of salary. Such payment shall be made within 30 days after the date of withdrawal and prior to receipt of the first annuity check. The service credit granted for such accumulated sick leave shall not change the employee's date of withdrawal for the purpose of computing the effective date of the annuity.

(3) In computing the term of service of an employee on or after the effective date for ordinary disability benefit purposes, the following periods of time shall be counted as periods of service:

(a) Unless otherwise specified in Section 9-157, the time during which he performed the duties of his position.

(b) Paid vacations and leaves of absence with whole or part pay.

(c) Any period for which he received duty disability benefit.

(d) Any period of disability for which he received whole or part pay.

(4) For an employee who on January 1, 1958, was transferred by Act of the 70th General Assembly from his position in a department of welfare of any city located in the county in which this Article is in force and effect to a similar position in a department of such county, service shall also be credited for ordinary disability benefit and child's annuity for such period of department of welfare service during which period he was a contributor to a statutory annuity and benefit fund in such city and for which purposes service credit would otherwise not be

credited by virtue of such involuntary transfer.

(5) An employee described in subsection (e) of Section 9-108 shall receive credit for child's annuity and ordinary disability benefit for the period of time for which he was credited with service in the fund from which he was involuntarily separated through class or group transfer; provided, that no such credit shall be allowed to the extent that it results in a duplication of credits or benefits, and neither shall such credit be allowed to the extent that it was or may be forfeited by the application for and acceptance of a refund from the fund from which the employee was transferred.

(6) Overtime or extra service shall not be included in computing service. Not more than 1 year of service shall be allowed for service rendered during any calendar year.

(7) Unused sick or vacation time shall not be used to compute the service of an employee who first becomes an employee on or after the effective date of this amendatory Act of the 98th General Assembly.

(Source: P.A. 97-651, eff. 1-5-12; 98-599, eff. 6-1-14.)

(Text of Section WITHOUT the changes made by P.A. 98-599, which has been held unconstitutional)

Sec. 9-219. Computation of service.

(1) In computing the term of service of an employee prior to the effective date, the entire period beginning on the date he was first appointed and ending on the day before the effective date, except any intervening period during which he was separated by withdrawal from service, shall be counted for all purposes of this Article.

(2) In computing the term of service of any employee on or after the effective date, the following periods of time shall be counted as periods of service for age and service, widow's and child's annuity purposes:

(a) The time during which he performed the duties of his position.

(b) Vacations, leaves of absence with whole or part pay, and leaves of absence without pay not longer than 90 days.

(c) For an employee who is a member of a county police department or a correctional officer with the county department of corrections, approved leaves of absence without pay during which the employee serves as a full-time officer or employee of an employee association, the membership of which consists of other participants in the Fund, provided that the employee contributes to the Fund (1) the amount that he would have contributed had he remained an active employee in the position he occupied at the time the leave of absence was granted, (2) an amount calculated by the Board representing employer contributions, and (3) regular interest thereon from the date of service to the date of payment. However, if the employee's application to establish credit under this subsection is received by the Fund on or after July 1, 2002 and before July 1, 2003, the amount representing employer contributions specified in item (2) shall be waived.

For a former member of a county police department who has received a refund under Section 9-164, periods during which the employee serves as head of an employee association, the membership of which consists of other police officers, provided that the employee contributes to the Fund (1) the amount that he would have contributed had he remained an active member of the county police department in the position he occupied at the time he left service, (2) an amount calculated by the Board representing employer contributions, and (3) regular interest thereon from the date of service to the date of payment. However, if the former member of the county police department retires on or after January 1, 1993 but no later than March

1, 1993, the amount representing employer contributions specified in item (2) shall be waived.

For leaves of absence to which this item (c) applies and for other periods to which this item (c) applies, including those leaves of absence and other periods of service beginning before the effective date of this amendatory Act of the 97th General Assembly, the employee or former member must continue to remain in sworn status, subject to the professional standards of the public employer or those terms established in statute.

(d) Any period of disability for which he received disability benefit or whole or part pay.

(e) Accumulated vacation or other time for which an employee who retires on or after November 1, 1990 receives a lump sum payment at the time of retirement, provided that contributions were made to the fund at the time such lump sum payment was received. The service granted for the lump sum payment shall not change the employee's date of withdrawal for computing the effective date of the annuity.

(f) An employee may receive service credit for annuity purposes for accumulated sick leave as of the date of the employee's withdrawal from service, not to exceed a total of 180 days, provided that the amount of such accumulated sick leave is certified by the County Comptroller to the Board and the employee pays an amount equal to 8.5% (9% for members of the County Police Department who are eligible to receive an annuity under Section 9-128.1) of the amount that would have been paid had such accumulated sick leave been paid at the employee's final rate of salary. Such payment shall be made within 30 days after the date of withdrawal and prior to receipt of the first annuity check. The service credit granted for such accumulated sick leave shall not change the employee's date of withdrawal for the purpose of computing the effective date of the annuity.

(3) In computing the term of service of an employee on or after the effective date for ordinary disability benefit purposes, the following periods of time shall be counted as periods of service:

(a) Unless otherwise specified in Section 9-157, the time during which he performed the duties of his position.

(b) Paid vacations and leaves of absence with whole or part pay.

(c) Any period for which he received duty disability benefit.

(d) Any period of disability for which he received whole or part pay.

(4) For an employee who on January 1, 1958, was transferred by Act of the 70th General Assembly from his position in a department of welfare of any city located in the county in which this Article is in force and effect to a similar position in a department of such county, service shall also be credited for ordinary disability benefit and child's annuity for such period of department of welfare service during which period he was a contributor to a statutory annuity and benefit fund in such city and for which purposes service credit would otherwise not be credited by virtue of such involuntary transfer.

(5) An employee described in subsection (e) of Section 9-108 shall receive credit for child's annuity and ordinary disability benefit for the period of time for which he was credited with service in the fund from which he was involuntarily separated through class or group transfer; provided, that no such credit shall be allowed to the extent that it results in a duplication of credits or benefits, and neither shall such credit be allowed to the extent that it was or may be forfeited by the application for and acceptance of a refund from the fund from which the employee was transferred.

(6) Overtime or extra service shall not be included in computing service. Not more than 1 year of service shall be

allowed for service rendered during any calendar year.
(Source: P.A. 97-651, eff. 1-5-12.)

(40 ILCS 5/9-220) (from Ch. 108 1/2, par. 9-220)

(Text of Section WITH the changes made by P.A. 98-599, which has been held unconstitutional)

Sec. 9-220. Basis of service credit.

(a) In computing the period of service of any employee for annuity purposes under Section 9-134, the following provisions shall govern:

(1) All periods prior to the effective date shall be computed in accordance with the provisions governing the computation of such service.

(2) Service on or after the effective date shall include:

(i) The actual period of time the employee contributes or has contributed to the fund for service rendered to age 65 plus the actual period of time after age 65 for which the employee performs the duties of his position or performs such duties and is given a county contribution for age and service annuity or minimum annuity purposes.

(ii) Leaves of absence from duty, or vacation, for which an employee receives all or part of his salary.

(iii) For a person who first becomes an employee before the effective date of this amendatory Act of the 98th General Assembly, accumulated vacation or other time for which an employee who retires on or after November 1, 1990 receives a lump sum payment at the time of retirement, provided that contributions were made to the fund at the time such lump sum payment was received. The service granted for the lump sum payment shall not change the employee's date of withdrawal for computing the effective date of the annuity.

(iv) For a person who first becomes an employee before the effective date of this amendatory Act of the 98th General Assembly, accumulated sick leave as of the date of the employee's withdrawal from service, not to exceed a total of 180 days, provided that the amount of such accumulated sick leave is certified by the County Comptroller to the Board and the employee pays an amount equal to 8.5% (9% for members of the County Police Department who are eligible to receive an annuity under Section 9-128.1) of the amount that would have been paid had such accumulated sick leave been paid at the employee's final rate of salary. Such payment shall be made within 30 days after the date of withdrawal and prior to receipt of the first annuity check. The service credit granted for such accumulated sick leave shall not change the employee's date of withdrawal for the purpose of computing the effective date of the annuity.

(v) Periods during which the employee has had contributions for annuity purposes made for him in accordance with law while on military leave of absence during World War II.

(vi) Periods during which the employee receives a disability benefit under this Article.

(vii) For any person who first becomes a member on or after January 1, 2011, the actual period of time the employee contributes or has contributed to the fund for service rendered up to the limitation on salary in subsection (b-5) of Section 1-160 plus the actual period of time thereafter for which the employee performs the duties of his position and ceased contributing due to the salary limitation in subsection (b-5) of Section 1-160.

(3) The right to have certain periods of time considered as service as stated in paragraph (2) of Section

9-164 shall not apply for annuity purposes unless the refunds shall have been repaid in accordance with this Article.

(4) All service shall be computed in whole calendar months, and at least 15 days of service in any one calendar month shall constitute one calendar month of service, and 1 year of service shall be equal to the number of months, days or hours for which an appropriation was made in the annual appropriation ordinance for the position held by the employee.

(5) Unused sick or vacation time shall not be used to compute the service of an employee who first becomes an employee on or after the effective date of this amendatory Act of the 98th General Assembly.

(b) For all other annuity purposes of this Article the following schedule shall govern the computation of a year of service of an employee whose salary or wages is on the basis stated, and any fractional part of a year of service shall be determined according to said schedule:

Annual or Monthly Basis: Service during 4 months in any 1 calendar year;

Weekly Basis: Service during any 17 weeks of any 1 calendar year, and service during any week shall constitute a week of service;

Daily Basis: Service during 100 days in any 1 calendar year, and service during any day shall constitute a day of service;

Hourly Basis: Service during 800 hours in any 1 calendar year, and service during any hour shall constitute an hour of service.

(Source: P.A. 98-599, eff. 6-1-14.)

(Text of Section WITHOUT the changes made by P.A. 98-599, which has been held unconstitutional)

Sec. 9-220. Basis of service credit.

(a) In computing the period of service of any employee for annuity purposes under Section 9-134, the following provisions shall govern:

(1) All periods prior to the effective date shall be computed in accordance with the provisions governing the computation of such service.

(2) Service on or after the effective date shall include:

(i) The actual period of time the employee contributes or has contributed to the fund for service rendered to age 65 plus the actual period of time after age 65 for which the employee performs the duties of his position or performs such duties and is given a county contribution for age and service annuity or minimum annuity purposes.

(ii) Leaves of absence from duty, or vacation, for which an employee receives all or part of his salary.

(iii) Accumulated vacation or other time for which an employee who retires on or after November 1, 1990 receives a lump sum payment at the time of retirement, provided that contributions were made to the fund at the time such lump sum payment was received. The service granted for the lump sum payment shall not change the employee's date of withdrawal for computing the effective date of the annuity.

(iv) Accumulated sick leave as of the date of the employee's withdrawal from service, not to exceed a total of 180 days, provided that the amount of such accumulated sick leave is certified by the County Comptroller to the Board and the employee pays an amount equal to 8.5% (9% for members of the County Police Department who are eligible to receive an annuity under Section 9-128.1) of the amount that would have been paid had such accumulated sick leave been paid at the

employee's final rate of salary. Such payment shall be made within 30 days after the date of withdrawal and prior to receipt of the first annuity check. The service credit granted for such accumulated sick leave shall not change the employee's date of withdrawal for the purpose of computing the effective date of the annuity.

(v) Periods during which the employee has had contributions for annuity purposes made for him in accordance with law while on military leave of absence during World War II.

(vi) Periods during which the employee receives a disability benefit under this Article.

(vii) For any person who first becomes a member on or after January 1, 2011, the actual period of time the employee contributes or has contributed to the fund for service rendered up to the limitation on salary in subsection (b-5) of Section 1-160 plus the actual period of time thereafter for which the employee performs the duties of his position and ceased contributing due to the salary limitation in subsection (b-5) of Section 1-160.

(3) The right to have certain periods of time considered as service as stated in paragraph (2) of Section 9-164 shall not apply for annuity purposes unless the refunds shall have been repaid in accordance with this Article.

(4) All service shall be computed in whole calendar months, and at least 15 days of service in any one calendar month shall constitute one calendar month of service, and 1 year of service shall be equal to the number of months, days or hours for which an appropriation was made in the annual appropriation ordinance for the position held by the employee.

(b) For all other annuity purposes of this Article the following schedule shall govern the computation of a year of service of an employee whose salary or wages is on the basis stated, and any fractional part of a year of service shall be determined according to said schedule:

Annual or Monthly Basis: Service during 4 months in any 1 calendar year;

Weekly Basis: Service during any 17 weeks of any 1 calendar year, and service during any week shall constitute a week of service;

Daily Basis: Service during 100 days in any 1 calendar year, and service during any day shall constitute a day of service;

Hourly Basis: Service during 800 hours in any 1 calendar year, and service during any hour shall constitute an hour of service.

(Source: P.A. 96-1490, eff. 1-1-11.)

(40 ILCS 5/9-220.1)

Sec. 9-220.1. Service of less than 15 days in one month. A member of the General Assembly with service credit in the Fund may establish service credit in the Fund for up to 24 months, during each of which he or she worked for at least one but fewer than 15 days, by purchasing service credit for the number of days needed to bring the total of days worked in each such month up to 15. To establish this credit, the member must pay to the Fund before January 1, 1998 an amount equal to (1) employee contributions based on the number of days for which credit is being purchased, the rate of compensation received by the applicant for the time actually worked during that month, and the rate of contribution in effect for the applicant during that month; plus (2) an amount representing employer contributions, equal to the amount specified in item (1); plus (3) interest on the amounts specified in items (1) and (2) at the rate of 6% per annum, compounded annually, from the date of service to the date of payment. This Section is not limited to persons in service under this Article on or after the effective date of this

amendatory Act of 1997.
(Source: P.A. 90-511, eff. 8-22-97.)

(40 ILCS 5/9-221)

Sec. 9-221. (Repealed).

(Source: Laws 1963, p. 161. Repealed by P.A. 98-551, eff. 8-27-13.)

(40 ILCS 5/9-222) (from Ch. 108 1/2, par. 9-222)

Sec. 9-222. Basis of salary deduction. The total of salary deductions for employee contributions for annuity purposes to be considered for any 1 calendar year shall not exceed that produced by the application of the proper salary deduction rates to the highest annual salary considered for annuity purposes for such year.

(Source: P.A. 81-1536.)

(40 ILCS 5/9-223) (from Ch. 108 1/2, par. 9-223)

Sec. 9-223. Retirement Systems Reciprocal Act. The "Retirement Systems Reciprocal Act", being Article 20 of this Code, as now enacted or hereafter amended, is hereby adopted and made a part of this Article; provided, that where there is a direct conflict in the provisions of such Act and the specific provisions of this Article such latter provisions shall prevail.
(Source: P.A. 86-272.)

(40 ILCS 5/9-224) (from Ch. 108 1/2, par. 9-224)

Sec. 9-224. Employees in territory annexed.

Whenever territory is annexed to the county, any person then employed as a county employee in the annexed territory, who shall be employed by the county on the date of the annexation shall automatically come under this Article, and any service rendered for the annexed territory shall be considered, for the purpose of this Article, as service rendered to the county.

Such employee shall be treated, as of the date such annexation comes into effect, as a present employee of the county on the effective date.

(Source: Laws 1963, p. 161.)

(40 ILCS 5/9-225) (from Ch. 108 1/2, par. 9-225)

Sec. 9-225. County pension fund superseded.

The fund herein provided for on the effective date shall supersede and take the place of and have transferred to it the assets of any county pension fund as herein defined in operation in the county, and the fund herein provided for shall be a continuation of such county pension fund.

All annuities, pensions and other benefits allowed prior to the effective date by the board of trustees of such County Pension Fund and all claims pending or ungranted on the effective date which thereafter are allowed according to the law establishing such County Pension Fund by the board herein provided for, shall be paid by the board from the fund herein provided for, according to the law or laws under which such annuities, pensions, or other benefits were allowed.

(Source: Laws 1963, p. 161.)

(40 ILCS 5/9-226) (from Ch. 108 1/2, par. 9-226)

Sec. 9-226. Employees serving county and forest preserve district.

In any forest preserve district created by "An Act to provide for the creation and management of forest preserve districts and repealing certain acts therein named", approved June 27, 1913, as amended, whose employees are covered by an annuity and benefit fund of which the retirement board of the fund created by this Article is ex-officio the retirement board of the fund provided for employees of such forest preserve district, the following provisions shall apply where such employees render service to both the county and such forest

preserve district:

(a) Any person who shall be a contributor to the annuity and benefit fund provided for employees of such forest preserve district who withdraws from the service of such district, and becomes employed by such county, shall become a contributor to the fund herein provided for, with the same rights as he would have in the annuity and benefit fund pertaining to such district. All sums to the credit of such employee in the annuity and benefit fund pertaining to such forest preserve district shall be transferred to the annuity and benefit fund for the county, to be used for the benefit of the employee, and such employee shall thereupon cease to have any rights in the fund provided for employees of such district.

(b) If any county employee who is on leave of absence from the service of such county becomes employed by such forest preserve district, the retirement board shall cause deductions to be made from his salary and such deductions shall be credited to him in this fund to be used for the purpose hereof. Contributions on behalf of such employee shall be made by such county, on the same basis as if such service for such forest preserve district had been rendered to such county, and the employee shall have the same rights in this fund while such service is being rendered for such forest preserve district as if it had been rendered to such county.

(c) Any person employed by such county on July 6, 1937, who was employed by such forest preserve district prior to such date, who shall become a contributor to this fund shall be entitled to prior service credit in this fund for all service rendered by such employee to such forest preserve district prior to such date.

Except as provided in this section, no person classified as an employee of such county shall become classified as an employee of such forest preserve district for any purpose of this Article.

(Source: Laws 1963, p. 161.)

(40 ILCS 5/9-227) (from Ch. 108 1/2, par. 9-227)

Sec. 9-227. Employees of Cook County School of Nursing-credits.

(a) Any person who was in the employ of the Cook County School of Nursing on July 1, 1947, who becomes included within the provisions of this Article shall be credited in his account as follows:

Contributions by the county for prior service annuity, widow's prior service annuity, age and service annuity and widow's annuity for all periods of time during which he was an employee of such county or such School of Nursing or its predecessor schools for which he has not received such credits. Such contributions shall be at the same rates as were in effect for employees under "The 1925 Act" during such periods of time, and shall bear interest at 4% per annum in the same manner as in the case of any other employee, and shall, together with all other amounts contributed by or for such employee for annuity purposes, be considered in computing the annuity for such employee or his widow.

Any period of employment for which credit is hereby provided shall also be counted as service for all other purposes of this Article, and any other county employee in the service on July 1, 1947, shall receive like credits for service theretofore rendered such schools.

(b) Any such employee may elect to make additional contributions to the fund equal to the sum which, including interest at 4% per annum, would as of the date he became a contributor have accumulated to his credit for age and service annuity and widow's annuity had deductions from his salary been made throughout his entire period of service for which county contributions are hereinbefore in this section provided. Any such additional contributions shall be improved at interest in the same manner as regular salary deductions and shall, together

with all other amounts contributed by such employee for age and service and widow's annuity, be considered as deductions from salary for age and service annuity, widow's annuity and refund purposes.

The time and manner in which such additional contributions may be made shall be prescribed by the board.

(Source: Laws 1963, p. 161.)

(40 ILCS 5/9-228) (from Ch. 108 1/2, par. 9-228)

Sec. 9-228. Attachment; withholding.

(a) The annuities, pensions, refunds, and disability benefits granted under this Article shall be exempt from attachment or garnishment process and shall not be seized, taken, subjected to, detained, or levied upon by virtue of any judgment, or any process or proceeding whatsoever issued out of or by any court in this State, for the payment and satisfaction in whole or in part of any debt, damage, claim, demand, or judgment against any annuitant, pensioner, person entitled to a refund, or other beneficiary hereunder.

(b) No annuitant, pensioner, person entitled to a refund, or other beneficiary shall have any right to transfer or assign his annuity or disability benefit or any part thereof by way of mortgage or otherwise except that an annuitant or a widow annuitant who elects to participate in any group hospitalization plan or group medical surgical plan shall have the right to authorize the Board to deduct the cost to him of such plan from the annuity check and to pay such deducted amount to the group insurance carrier, provided, however, that the Board in its discretion may terminate such right; provided, that the board in its discretion may pay to the wife of any annuitant, pensioner, refund applicant, or disability beneficiary such an amount out of her husband's annuity, pension, refund, or disability benefit as any court may order, or such an amount as the board may consider necessary for the support of his wife or children or both in the event of his disappearance or unexplained absence or his failure to support such wife or children.

(c) The board may retain out of any future annuity, pension, refund or disability benefit payments, such amount, or amounts, as it may require for the repayment of any moneys paid to any annuitant, pensioner, refund applicant, or disability beneficiary through misrepresentation, fraud or error. Any such action of the board shall relieve and release the board and the fund from any liability for any moneys so withheld.

(d) Whenever an annuity, pension, refund, or disability benefit is payable to a minor or to a person adjudged to be under legal disability, the board, in its discretion and when to the best interest of the person concerned, may waive guardianship proceedings and pay the annuity, pension, refund or benefit to the person providing or caring for the minor and to the wife, parent or blood relative providing or caring for the person.

In the event that a person certified by a medical doctor to be under legal disability (i) has no spouse, blood relative, or other person providing or caring for him or her, (ii) has no guardian of his or her estate, and (iii) is confined to a Medicare-certified, State-licensed nursing home or to a publicly owned and operated nursing home, hospital, or mental institution, the Board may pay any benefit due that person to the nursing home, hospital, or mental institution, to be used for the sole benefit of the person under legal disability.

Payment in accordance with this subsection to a person, nursing home, hospital, or mental institution for the benefit of a minor or person under legal disability shall be an absolute discharge of the Fund's liability with respect to the amount so paid. Any person, nursing home, hospital, or mental institution accepting payment under this subsection shall notify the Fund of the death or any other relevant change in the status of the minor or person under legal disability.

(e) An annuitant may authorize the withholding of a portion

of his annuity for payment of dues to any labor organization designated by the annuitant; however, no portion of annuities may be withheld pursuant to this subsection for payment to any one labor organization unless a minimum of 100 annuitants authorize such withholding, except that the Board may allow such withholding for less than 100 annuitants during a probationary period of between 3 and 6 months, as determined by the Board. The Board shall prescribe a form for the authorization of such withholding, and shall provide such forms to employees, annuitants and labor organizations upon request. Amounts withheld by the Board under this subsection shall be promptly paid over to the designated organizations.

Any such labor organization shall have access to the Fund's mailing list of annuitants, upon such terms as the Board may approve. The expenses of any mailing conducted by the labor organization shall be borne by the labor organization.
(Source: P.A. 100-794, eff. 8-10-18.)

(40 ILCS 5/9-229) (from Ch. 108 1/2, par. 9-229)

Sec. 9-229. Board members-no compensation.

No member of the board shall receive any moneys from the fund as salary for service performed as a member of the board or as an employee of the board. Any employee member shall have a right to be reimbursed for any salary withheld from him by any officer or employee of the county, because of attendance at any meeting of the board or the performance of any other duty in connection with the fund.

(Source: Laws 1963, p. 161.)

(40 ILCS 5/9-230) (from Ch. 108 1/2, par. 9-230)

Sec. 9-230. No commissions on investments.

No member of the board, and no person officially connected with the board, as employee, legal advisor, custodian of the fund, or otherwise shall have any right to receive any commission or other remuneration on account of any investment made by the board, nor shall any such person act as the agent of any other person concerning any such investment.

(Source: Laws 1963, p. 161.)

(40 ILCS 5/9-231) (from Ch. 108 1/2, par. 9-231)

Sec. 9-231. Duties of county officers. The proper officers of the county and of the retirement board without cost to the fund, shall:

(a) Deduct all sums required to be deducted from the salaries of employees, and pay such sums to the board in such manner as the board shall specify;

(b) Furnish the board on the first day of each month information regarding the employment of any employees, and of all discharges, resignations and suspensions from the service, deaths, and changes in salary which have occurred during the preceding month, with the dates thereof;

(c) Procure for the board, in such form as the board specifies, all information on the employees as to the service, age, salary, residence, marital status, and data concerning their dependents, including information relating to the service rendered by the employee prior to the effective date;

(d) Keep such records concerning employees as the board may reasonably require and shall specify.

(Source: P.A. 81-1536.)

(40 ILCS 5/9-232) (from Ch. 108 1/2, par. 9-232)

Sec. 9-232. Age of employee.

For any employee who has filed an application for appointment to the service of the county, the age stated therein shall be conclusive evidence against the employee of his age for the purposes of this Article, but the board may decide any claim for any annuity, disability benefit, refund or payment according to the age of the employee as shown by other evidence

satisfactory to it.
(Source: Laws 1963, p. 161.)

(40 ILCS 5/9-233) (from Ch. 108 1/2, par. 9-233)
Sec. 9-233. Office facilities.

Suitable rooms for office and meetings of the board shall be assigned by the sheriff of the county.

(Source: Laws 1963, p. 161.)

(40 ILCS 5/9-234) (from Ch. 108 1/2, par. 9-234)
Sec. 9-234. Compliance with article.

All officers, officials, and employees of the county shall perform any and all acts required to carry out the intent and purposes of this Article.

(Source: Laws 1963, p. 161.)

(40 ILCS 5/9-235) (from Ch. 108 1/2, par. 9-235)

Sec. 9-235. Felony conviction. None of the benefits provided in this Article shall be paid to any person who is convicted of any felony relating to or arising out of or in connection with his service as an employee.

None of the benefits provided for in this Article shall be paid to any person who otherwise would receive a survivor benefit who is convicted of any felony relating to or arising out of or in connection with the service of the employee from whom the benefit results.

This Section shall not operate to impair any contract or vested right heretofore acquired under any law or laws continued in this Article, nor to preclude the right to a refund, and for the changes under this amendatory Act of the 100th General Assembly, shall not impair any contract or vested right acquired by a survivor prior to the effective date of this amendatory Act of the 100th General Assembly.

All future entrants entering service after July 11, 1955, shall be deemed to have consented to the provisions of this section as a condition of coverage, and all participants entering service subsequent to the effective date of this amendatory Act of the 100th General Assembly shall be deemed to have consented to the provisions of this amendatory Act as a condition of participation.

(Source: P.A. 100-334, eff. 8-25-17.)

(40 ILCS 5/9-236) (from Ch. 108 1/2, par. 9-236)

Sec. 9-236. Administrative review. The provisions of the Administrative Review Law, and all amendments and modifications thereof, and the rules adopted pursuant thereto, shall apply to and govern all proceedings for the judicial review of final administrative decisions of the board provided for under this Article. The term "administrative decision" is as defined in Section 3-101 of the Code of Civil Procedure.

(Source: P.A. 82-783.)

(40 ILCS 5/9-237) (from Ch. 108 1/2, par. 9-237)

Sec. 9-237. General provisions and savings clause.

The provisions of Article 1 and Article 23 of this Code apply to this Article as though such provisions were fully set forth in this Article as a part thereof.

(Source: Laws 1963, p. 161.)

(40 ILCS 5/9-238) (from Ch. 108 1/2, par. 9-238)

Sec. 9-238. Employees of county department of public aid who transfer to state employment-preservation of rights. Employees of a County Department of Public Aid in counties of 3,000,000 or more population who transfer to the employment of the State in positions of comparable or substantially similar responsibilities or duties shall retain their earned and accrued rights and benefits established under this Article if they do not receive a refund of their contributions hereunder.

Such employees who on the effective date of the transfer are recipients of any disability benefit hereunder shall continue to receive their benefit from the fund established under this Article.

If, after such transfer, an employee becomes disabled or dies under circumstances which would have qualified him or any beneficiaries claiming through him for disability, death, widow's, or survivorship benefits payable under this Article had such transfer of employment not occurred, where such benefits are not payable under Article 14 or under the reciprocal provisions of Article 20, the employee or his beneficiaries shall be entitled to the benefits prescribed in this Article 9 from the fund established hereunder.

(Source: P.A. 81-1536.)

(40 ILCS 5/9-239) (from Ch. 108 1/2, par. 9-239)

Sec. 9-239. Group Health Benefit.

(a) For the purposes of this Section, "annuitant" means a person receiving an age and service annuity, a prior service annuity, a widow's annuity, a widow's prior service annuity, a minimum annuity, or a child's annuity on or after January 1, 1990, under Article 9 or 10 by reason of previous employment by Cook County or the Forest Preserve District of Cook County (hereinafter, in this Section, "the County").

(b) Beginning December 1, 1991, the Fund may pay, on behalf of each of the Fund's annuitants who chooses to participate in any of the county's health care plans, all or any portion of the total health care premium (including coverage for other family members) due from each such annuitant.

(c) The difference between the required monthly premiums for such coverage and the amount paid by the Fund may be deducted from the annuitant's annuity if the annuitant so elects; otherwise such coverage shall terminate and the obligation of the Fund shall also terminate.

(d) Amounts contributed by the county as authorized under Section 9-182 for the benefits set forth in this Section shall be credited to the reserve for group hospital care and all such premiums shall be charged to it.

(e) The group coverage plan and benefits described in this Section are not and shall not be construed to be pension or retirement benefits for purposes of Section 5 of Article XIII of the Illinois Constitution of 1970.

(Source: P.A. 86-1025; 87-794.)

(40 ILCS 5/9-241)

Sec. 9-241. Mistake in benefit. If the Fund mistakenly sets any benefit at an incorrect amount, it shall recalculate the benefit as soon as may be practicable after the mistake is discovered.

If the benefit was mistakenly set too low, the Fund shall make a lump sum payment to the recipient of an amount equal to the difference between the benefits that should have been paid and those actually paid, without interest.

If the benefit was mistakenly set too high, the Fund may recover the amount overpaid from the recipient thereof, either directly or by deducting such amount from the remaining benefits payable to the recipient, without interest. If the overpayment is recovered by deductions from the remaining benefits payable to the recipient, the monthly deduction shall not exceed 10% of the corrected monthly benefit unless otherwise indicated by the recipient. However, if (1) the amount of the benefit was mistakenly set too high, and (2) the error was undiscovered for 3 years or longer, and (3) the error was not the result of incorrect information supplied by the employer, the affected participant, or any beneficiary, then upon discovery of the mistake the benefit shall be adjusted to the correct level, but the recipient of the benefit need not repay to the Fund the excess amounts received in error.

This Section applies to all mistakes in benefit calculations

that occur before, on, or after the effective date of this
amendatory Act of the 99th General Assembly.
(Source: P.A. 99-578, eff. 7-15-16.)