

AN ACT concerning public employee benefits.

**Be it enacted by the People of the State of Illinois,  
represented in the General Assembly:**

Section 5. The Illinois Pension Code is amended by adding Section 9-179.4 as follows:

(40 ILCS 5/9-179.4 new)

Sec. 9-179.4. Service for periods of furlough or salary reduction.

(a) An active participant may establish service credit and earnings credit for periods of furlough beginning on or after December 1, 2017 and ending on or before November 30, 2018. To receive this credit, the participant must (i) apply in writing to the Fund before December 31, 2019; (ii) not receive compensation or any type of remuneration from the county for any furlough period; (iii) make, on an after-tax basis, employee contributions required under this Article based on his or her salary during the periods of furlough, plus an amount determined by the Board to be equal to the employer's normal cost of the benefit, plus compounded interest at the actuarially assumed rate from the date of furlough to the date of payment; and (iv) pay the employee contributions required by this Section while he or she is an active participant and within 12 months after the date of application. The participant

shall provide, at the time of application, written certification from the county stating (1) the total number of furlough days the participant has been required to take and (2) that the participant has not received compensation or any type of remuneration from the county for such furlough days.

(b) An active participant may establish earnings credit for periods of salary reduction beginning on or after December 1, 2017 and ending on or before November 30, 2018. To receive this credit, the participant must: (i) apply in writing to the Fund before December 31, 2019; (ii) not receive compensation or any type of remuneration from the county for any reduction in salary; (iii) make, on an after-tax basis, employee contributions required under this Article based on the reduction in salary, plus an amount determined by the Board to be equal to the employer's normal cost of the benefit, plus compounded interest at the actuarially assumed rate from the date of reduction in salary to the date of payment; and (iv) pay the employee contributions required by this Section while he or she is an active participant and within 12 months after the date of application. The participant shall provide, at the time of application, written certification from the county stating (1) the total reduction in salary for each pay period with a reduction in salary and (2) that the participant has not received compensation or any type of remuneration from the county for such reduction in salary.

(c) For the purposes of this Section, the employer's normal

cost shall be determined by the Fund's actuarial valuation for the year ending December 31, 2018. Any payments received under this Section shall be considered contributions made by the employee for the purposes of Sections 9-169 and 10-107 of this Code.

Section 90. The State Mandates Act is amended by adding Section 8.43 as follows:

(30 ILCS 805/8.43 new)

Sec. 8.43. Exempt mandate. Notwithstanding Sections 6 and 8 of this Act, no reimbursement by the State is required for the implementation of any mandate created by this amendatory Act of the 101st General Assembly.

Section 99. Effective date. This Act takes effect upon becoming law.