

Sec. 6-101. Creation of fund.

In each city of more than 500,000 inhabitants, a firemen's annuity and benefit fund shall be created, set apart, and maintained, for the benefit of its firemen, their widows, children and parents, and of all contributors to, participants in, and beneficiaries of any firemen's pension fund in operation, by authority of law, in such city immediately prior to the effective date. For the purposes of this Article, the firemen's annuity and benefit fund may be referred to as the "fund".

Laws 1963, p. 161, § 6-101, eff. July 1, 1963.

Sec. 6-102. Terms defined.

The terms used in this Article shall have the meanings ascribed to them in Sections 6-103 to 6-117, inclusive, except when the context otherwise requires.

Laws 1963, p. 161, § 6-102, eff. July 1, 1963.

Sec. 6-103. Firemen's Annuity and Benefit Fund Act of the Illinois Municipal Code.

"Firemen's Annuity and Benefit Fund Act of the Illinois Municipal Code": Division 9 of Article 10 of the Illinois Municipal Code,^[1] being a continuation of "An Act to provide for the creation, setting apart, maintenance and administration of a firemen's annuity and benefit fund in cities having a population exceeding five hundred thousand inhabitants", approved June 12, 1931, as amended.^[2]

Laws 1963, p. 161, § 6-103, eff. July 1, 1963.

[1] Former IL Rev. Stat. ch. 24, ¶ 10-9-1 et seq. (repealed; see new, 40 ILCS 5/6-101 et seq.).

[2] Former IL Rev. Stat. ch. 24, ¶ 944.1 et seq. (repealed)

Sec. 6-104. Effective date.

"Effective date": July 1, 1931, for any city covered by the "Firemen's Annuity and Benefit Fund of the Illinois Municipal Code" on the date this Article comes in effect; and the date thereafter that any other city first comes under the provisions of this Article.

Laws 1963, p. 161, § 6-104, eff. July 1, 1963.

Sec. 6-105. Retirement board or board.

"Retirement board" or "board": The board of trustees of the Firemen's Annuity and Benefit Fund.

Laws 1963, p. 161, § 6-105, eff. July 1, 1963.

Sec. 6-106. Fireman.

"Fireman": Any person who:

(a) was, is, or shall be employed by a city in its fire service as a fireman, fire paramedic, fire engineer, marine engineer, or fire pilot, and whose duty is to participate in the work of controlling and extinguishing fire at the location of any such fire, whether or not he is assigned to fire service other than the actual extinguishing of fire; or

(b) is employed in the fire service of a city on the effective date, whose duty shall not be as hereinbefore stated, but who shall then be a contributor to, participant in, or beneficiary of any firemen's pension fund in operation by authority of law in such city on said date, unless he applies to the retirement board, within 90 days from the effective date, for exemption from the provisions of this Article. Any person who would have been entitled on July 1, 1931 to membership in this fund by reason of the definition of the word "fireman" contained in "An Act to provide for a firemen's pension fund and to create a board of trustees to administer said fund in cities having a population exceeding two hundred thousand (200,000) inhabitants", filed July 14, 1917, as amended,^[1] who has not filed with the board prior to July 1, 1941, a written application to be a member shall not be a fireman within the meaning of this Article.

Laws 1963, p. 161, § 6-106, eff. July 1, 1963. Amended by P.A. 83-780, § 1, eff. Sept. 24, 1983.

[1] Former IL Rev. Stat. Ch. 24 ¶ 931 et seq. (repealed).

Sec. 6-106.1. Gender.

The masculine gender wherever used in this Article includes the female gender and all annuities and benefits applicable to male firemen and their survivors and the contributions to be made for widows' annuities or other benefits shall apply with equal force to female firemen and their survivors without any modification or distinction whatsoever.

Laws 1963, p. 161, § 6-106.1, eff. July 1, 1963, added by P.A. 80-899, § 1, eff. Oct. 1, 1977.

Sec. 6-107. Present employee.

"Present employee": Any person employed by a city as a fireman on the day before the effective date; also any fireman receiving a pension on account of disability from any firemen's pension fund in operation, by authority of law, in such city immediately prior to the effective date, when such fireman recovers from the disability and is reinstated into active service.

Laws 1963, p. 161, § 6-107, eff. July 1, 1963.

Sec. 6-108. Future entrant.

"Future entrant": Any person employed as a fireman of a city for the first time on or after the effective date.

Laws 1963, p. 161, § 6-108, eff. July 1, 1963.

Sec. 6-109. Active fireman.

“Active fireman”: Any person employed and receiving salary as a fireman.

Laws 1963, p. 161, § 6-109, eff. July 1, 1963. Amended by P.A. 78-1242, § 1, eff. Oct. 1, 1974.

Sec. 6-110. Act of duty.

“Act of duty”: Any act imposed on an active fireman by the ordinances of a city, or by the rules or regulations of its fire department, or any act performed by an active fireman while on duty, having for its direct purpose the saving of the life or property of another person.

Laws 1963, p. 161, § 6-110, eff. July 1, 1963.

Sec. 6-111. Salary.

“Salary”: Subject to Section 6-211, the annual salary of a fireman, as follows:

(a) For age and service annuity, minimum annuity, and disability benefits, the actual amount of the annual salary, except as otherwise provided in this Article.

(b) For prior service annuity, widow's annuity, widow's prior service annuity and child's annuity to and including August 31, 1957, the amount of the annual salary up to a maximum of \$3,000.

(c) Except as otherwise provided in Section 6-141.1, for widow's annuity, beginning September 1, 1957, the amount of annual salary up to a maximum of \$6,000.

(d) “Salary” means the actual amount of the annual salary attached to the permanent career service rank held by the fireman, except as provided in subsection (e).

(e) In the case of a fireman who holds an exempt position above career service rank:

(1) For the purpose of computing employee and city contributions, “salary” means the actual salary attached to the exempt rank position held by the fireman.

(2) For the purpose of computing benefits: “salary” means the actual salary attached to the exempt rank position held by the fireman, if (i) the contributions specified in Section 6-211 have been made, (ii) the fireman has held one or more exempt positions for at least 5 consecutive years and has held the rank of battalion chief or field officer for at least 5 years during the exempt period, and (iii) the fireman was born before 1955; otherwise, “salary” means the salary attached to the permanent career service rank held by the fireman, as provided in subsection (d).

(f) Beginning on the effective date of this amendatory Act of the 93rd General Assembly, and for any prior periods for which contributions have been paid under subsection (g) of this Section, all salary payments made to any active or former fireman who holds or previously held the permanent assigned position or classified career service rank, grade, or position of ambulance commander shall be included as salary for all purposes under this Article.

(g) Any active or former fireman who held the permanent assigned position or classified career service rank, grade, or position of ambulance commander may elect to have the full amount of the salary attached to that permanent assigned position or classified career service rank, grade, or position included in the calculation of his or her salary for any period during which the fireman held the permanent assigned position or classified career service rank, grade, or position of ambulance commander by applying in writing and making all employee and employer contributions, without interest, related to the actual salary payments corresponding to the permanent assigned position or classified career service rank, grade, or position of ambulance commander for all periods beginning on or after January 1, 1995. All applicable contributions must be paid in full to the Fund before January 1, 2006 before the payment of any benefit under this subsection (g) will be made.

Any former fireman or widow of a fireman who (i) held the permanent assigned position or classified career service rank, grade, or position of ambulance commander, (ii) is in receipt of annuity on the effective date of this amendatory Act of the 93rd General Assembly, and (iii) pays to the Fund contributions under this subsection (g) for salary payments at the permanent assigned position or classified career service rank, grade, or position of ambulance commander shall have his or her annuity recalculated to reflect the ambulance commander salary and the resulting increase shall become payable on the next annuity payment date following the date the contribution is received by the Fund.

In the case of an active or former fireman who (i) dies before January 1, 2006 without making an election under this subsection and (ii) was eligible to make an election under this subsection at the time of death (or would have been eligible had the death occurred after the effective date of this amendatory Act), any surviving spouse, child, or parent of the fireman who is eligible to receive a benefit under this Article based on the fireman's salary may make that election and pay the required contributions on behalf of the deceased fireman. If the death occurs within the 30 days immediately preceding January 1, 2006, the deadline for application and payment is extended to January 31, 2006.

Any portion of the compensation received for service as an ambulance commander for which the corresponding contributions have not been paid shall not be included in the calculation of salary.

(h) Beginning January 1, 1999, with respect to a fireman who is licensed by the State as an Emergency Medical Technician, references in this Article to the fireman's salary or the salary attached to or appropriated for the permanent assigned position or classified career service rank, grade, or position of the fireman shall be deemed to include any additional compensation payable to the fireman by virtue of being licensed as an Emergency Medical Technician, as provided under a collective bargaining agreement with the city.

(i) Beginning on the effective date of this amendatory Act of the 93rd General Assembly (and for any period prior to that date for which contributions have been paid under subsection (j) of this Section), the salary of a fireman, as calculated for any purpose under this Article, shall include any duty availability pay received by the fireman (i) pursuant to a collective bargaining agreement or (ii) pursuant to an appropriation ordinance in an amount equivalent to the amount of duty availability pay

received by other firemen pursuant to a collective bargaining agreement, and references in this Article to the salary attached to or appropriated for the permanent assigned position or classified career service rank, grade, or position of the fireman shall be deemed to include that duty availability pay.

(j) An active or former fireman who received duty availability pay at any time after December 31, 1994 and before the effective date of this amendatory Act of the 93rd General Assembly and who either (1) retired during that period or (2) had attained age 46 and at least 16 years of service by the effective date of this amendatory Act may elect to have that duty availability pay included in the calculation of his or her salary for any portion of that period for which the pay was received, by applying in writing and paying to the Fund, before January 1, 2006, the corresponding employee contribution, without interest.

In the case of an applicant who is receiving an annuity at the time the application and contribution are received by the Fund, the annuity shall be recalculated and the resulting increase shall become payable on the next annuity payment date following the date the contribution is received by the Fund.

In the case of an active or former fireman who (i) dies before January 1, 2006 without making an election under this subsection and (ii) was eligible to make an election under this subsection at the time of death (or would have been eligible had the death occurred after the effective date of this amendatory Act), any surviving spouse, child, or parent of the fireman who is eligible to receive a benefit under this Article based on the fireman's salary may make that election and pay the required contribution on behalf of the deceased fireman. If the death occurs within the 30 days immediately preceding January 1, 2006, the deadline for application and payment is extended to January 31, 2006.

Any duty availability pay for which the corresponding employee contribution has not been paid shall not be included in the calculation of salary.

(k) The changes to this Section made by this amendatory Act of the 93rd General Assembly are not limited to firemen in service on or after the effective date of this amendatory Act.

Laws 1963, p. 161, § 6-104, eff. July 1, 1963. Amended by P.A. 81-1187, § 1, eff. Jan. 1, 1981; P.A. 81-1536, § 1, eff. Jan. 1, 1981; P.A. 83-16, § 1, eff. July 7, 1983; P.A. 83-793, § 1, eff. Jan. 1, 1984; P.A. 83-1362, Art. II, § 108, eff. Sept. 11, 1984; P.A. 93-654, § 5, eff. Jan. 16, 2004.

P.A. 83-1362, Art. II, the 1984 Revisory Act provided in § 0.1:

"This Article provides for the nonsubstantive revision or renumbering or repeal of Sections of Acts necessitated by the amendment, addition or repeal of Sections by two or more Public Acts of the 83rd General Assembly, which multiple action was not resolved by one of the Acts of the 83rd General Assembly, affecting the particular section."

Sec. 6-112. Disability - Injury - Occupational disease.

"Disability": A condition of physical or mental incapacity to perform any assigned duty or duties in the fire service.

"Injury": Damage suffered by or hurt done to a fireman.

"Occupational Disease": A sickness, disease or illness of the heart,

lungs, or respiratory tract of a fireman, arising solely out of his employment as a fireman, due to exposures to heat and extreme cold, inhalation of heavy smoke, fumes or poisonous, toxic or chemical gases while in the performance of active duty in the fire department.

"Occupational Disease" also includes cancer.

Laws 1963, p. 161, § 6-112, eff. July 1, 1963. Amended by Laws 1963, p. 2308 § 1, eff. Aug. 5, 1963; Laws 1967, p. 2906, § 1, eff. Aug. 11, 1967; P.A. 83-661 § 1, eff. Jan. 1, 1984.

Sec. 6-113. Compulsory retirement.

"Compulsory retirement": Separation of a fireman from the service due to his reaching an age set by law or ordinance beyond which the fireman is prohibited from working as a fireman.

Laws 1963, p. 161, § 6-113, eff. July 1, 1963.

Sec. 6-114. Withdrawal, withdrawal from service, or withdrawn from service.

"Withdrawal", "withdrawal from service", or "withdrawn from service": The discharge, resignation or complete separation from service of a fireman, other than death.

Laws 1963, p. 161, § 6-114, eff. July 1, 1963.

Sec. 6-115. Assets.

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

Laws 1963, p. 161, § 6-115, eff. July 1, 1963.

Sec. 6-116. Annuity.

"Annuity": Annual payments for life, unless otherwise terminated under this Article, payable in 12 equal monthly installments beginning on the first day of the second month next following the date of the event upon which payment of annuity shall depend, shall occur and subsequent payments to be due and payable on the first day of each and every month thereafter, except that a smaller pro rata amount shall be paid for part of a month when the annuity begins after the first day of the month or ends before the last day of the month.

Laws 1963, p. 161, § 6-116, eff. July 1, 1963.

Sec. 6-117. Present value.

"Present value": The amount of money needed to provide an annuity or benefit at some future date computed according to the applicable mortality and interest tables.

Laws 1963, p. 161, § 6-117, eff. July 1, 1963.

Sec. 6-118. Prior service annuity.

“Prior Service Annuity” shall be credited for present employees for service rendered prior to the effective date in accordance with the provisions of the “Firemen's Annuity and Benefit Fund Act of the Illinois Municipal Code”^[1] this Article. Each such credit shall be improved by interest until the amount of annuity to which an employee has a right is fixed.

In determining such annuity, the annual salary for the entire period of the employee's service prior to the effective date shall be the salary in effect on the effective date, but not in excess of \$3,000 per year.

Laws 1963, p. 161, § 6-118, eff. July 1, 1963

[1] Former IL Rev. Stat. ch. 24, ¶ 10-9-1 et seq. (repealed, see, now, 40 ILCS 5/6-101 et seq.).

Sec. 6-119. Age and service annuity.

“Age and Service Annuity” shall be provided firemen for service rendered on or after the effective date.

Laws 1963, p. 161, § 6-119, eff. July 1, 1963.

Sec. 6-120. Present employees limitation to and amount of prior service annuities in certain cases.

Present employees limitation to and amount of prior service annuities in certain cases. A present employee, who has a credit on the effective date, for prior service annuity, of an amount sufficient to provide annuity as of his age on such date equal to that to which he would have had a right if employee contributions and city contributions had been made for age and service annuity during his entire service until his attainment of age 57, is entitled to a prior service annuity from the date he withdraws from service, fixed as of his age on the effective date, of such amount as can be provided by his credit for this purpose on the effective date. Any such present employee has no right to receive age and service annuity.

Laws 1963, p. 161, § 6-120, eff. July 1, 1963. Amended by P.A. 81-1187 § 1, eff. Jan. 1, 1981; P.A. 81-1536 § 1, eff. Jan. 1, 1981.

P.A. 81-1536 reinstated the text as it read prior to amendment by P.A. 81-1187.

Sec. 6-121. Present employees - Age 57 in service - Amount of annuity.

(a) A present employee, who attains age 57 or more while in service, having credit from sums accumulated for age and service annuity and prior service annuity sufficient to provide annuity as of his age at such time equal to that to which he would have had a right if employee contributions and city contributions had been made in accordance with this Article during his entire period of service until he attained age 57, is entitled to an age and service annuity and prior service annuity from the date he withdraws from service, fixed as of his age on the date when he has to his credit such sums; such annuities shall be the amounts provided from the entire sum accumulated to his credit for age and service annuity and prior service annuity purposes on such date of fixing.

(b) A present employee who attains age 57 or more while in service and who has not to his credit for age and service annuity and prior service annuity the amount

described in paragraph (a) above, is entitled on the date of his withdrawal to an age and service annuity and prior service annuity fixed as of his age on the date of withdrawal of the amount provided from the entire sum accumulated to his credit for age and service annuity and prior service annuity on such date of withdrawal.

Laws 1963, p. 161, § 6-121, eff. July 1, 1963. Amended by P.A. 81-1187 § 1, eff. Jan. 1, 1981; P.A. 81-1536 § 1, eff. Jan. 1, 1981.

P.A. 81-1536 reinstated the text as it read prior to amendment by P.A. 81-1187.

Sec. 6-122. Present employees - Age 50 but less than 57 in service - Age 50 out of service - Amount of annuity.

A present employee who (1) attains age 50 or more but less than 57 while in service, having 10 or more years of service at the date of withdrawal or (2) withdraws with 10 or more years of service before age 50 and thereafter attains age 50 while out of service, is entitled to an age and service annuity and prior service annuity from the date of withdrawal or after attainment of age 50, as the case may be, fixed as of his age at the date of withdrawal, or at age 50, respectively, in such amount as can be provided from the total of the following:

(1) If service is 20 or more years, the entire sum accumulated to his credit for age and service annuity and prior service annuity; or

(2) If service is 10 or more but less than 20 years, (a) the sum provided from the sum accumulated to his credit for age and service annuity from salary deductions, (b) 1/10 of the sum accumulated to his credit for such purposes from the contributions by the city for each completed year of service after the first 10 years, (c) the sum credited for prior service annuity from employee contributions and applied to any firemen's pension fund in operation, by authority of law in the city on the effective date, and (d) 1/10 of the credit for prior service annuity, in accordance with “Firemen's Annuity and Benefit Fund Act of the Illinois Municipal Code”,^[1] for each completed year of service after the first 10 years.

The annuity provided in this Section for an employee who attains age 50 out of service shall be computed as though the employee were exactly age 50 at the time it is granted, regardless of his actual age at the time of his application therefor, and no such employee has any right to any annuity on account of any time between the date he attains age 50 and the date of application for annuity, nor shall any annuity be payable if the employee has received a refund of contributions.

Annuity in excess of that fixed by this Section shall not be granted unless the employee reenters the service before age 57. If such re-entry occurs, his annuity shall be provided in accordance with this section or Section 6-121, whichever is applicable.

Laws 1963, p. 161, § 6-122, eff. July 1, 1963. Amended by P.A. 81-1187 § 1, eff. Jan. 1, 1981; P.A. 81-1536 § 1, eff. Jan. 1, 1981.

[1] Former IL Rev. Stat. ch. 24, ¶ 10-9-1 et seq. (repealed; see, now, 40 ILCS 5/6-101 et seq.).

P.A. 81-1536 reinstated the text as it read prior to amendment by P.A. 81-1187.

Sec. 6-123. Minimum amount of annuity of present employee.

Any present employee who withdraws on or after the effective date, having at least 20 years of service, and for whom the annuity otherwise provided in this Article is less than the amount stated in this section, has a right to annuity as follows:

If he is at least age 50 on withdrawal, his annuity, from and after such withdrawal, shall be 50% of his salary on the day one year prior to such date.

If he is less than age 50 on withdrawal, his annuity, after the date he becomes age 50, shall be 50% of his salary on the day one year prior to the date of his withdrawal.

Any such employee who remains in service after qualifying for annuity under this section or Section 10-9-53 of the Firemen's Annuity and Benefit Fund of the Illinois Municipal Code,^[1] shall have added to his annuity an additional 1% of salary for each complete year of service or fraction thereof accruing until July 21, 1959, and an additional 1% for a total of 2% of salary after July 21, 1959. "Salary" as referred to in this paragraph shall be determined by striking an average of the 5 consecutive highest years of salary within the last 10 years of service immediately preceding withdrawal.

Laws 1963, p. 161, § 6-123, eff. July 1, 1963.

[1] Former IL Rev. Stat. ch. 24, ¶ 10-9-53 (repealed).

Sec. 6-124. Future entrants-age 63 in service-amount of annuity.

When a future entrant attains age 63 in service, his age and service annuity shall be fixed as of age 63. The annuity shall be that provided from the entire sum accumulated to his credit for age and service annuity on the date he attains age 63.

Laws 1963, p. 161, § 6-124, eff. July 1, 1963. Amended by P.A. 76-1668 § 1, eff. Oct. 3, 1969.

Sec. 6-124.1. Withdrawal at compulsory retirement age - amount of annuity.

(a) In lieu of any annuity provided in the other provisions of this Article, a fireman who is required to withdraw from service due to attainment of compulsory retirement age and has at least 10 but less than 20 years of service credit may elect to receive an annuity equal to 30% of average salary for the first 10 years of service plus 2% of average salary for each completed year of service or remaining fraction thereof in excess of 10, but not to exceed a maximum of 50% of average salary.

(b) For the purpose of this Section, "average salary" means the average of the fireman's highest 4 consecutive years of salary within the last 10 years of service.

(c) For the purpose of qualifying for the annual increases provided in Section 6-164, a fireman whose retirement annuity is calculated under this Section shall be deemed to qualify for a minimum annuity.

Laws 1963, p. 161, § 6-124.1, added by P.A. P.A. 93-654, § 5, eff. Jan. 16, 2004.

Sec. 6-125. Future entrants - Age 50 but less than age 63 in service - Amount of annuity.

When a future entrant who attains age 50 or more in service, having 10 or more years of service, withdraws before age 63 his age and service annuity shall be fixed as of his age at withdrawal. He is entitled to annuity, after withdrawal, of the amount provided from the following sums on the date of withdrawal:

(1) If service is 20 or more years, the entire sum accumulated to his credit for age and service annuity; or

(2) If service is 10 or more but less than 20 years, the entire sum accumulated to his credit for age and service annuity from deductions from salary, plus 1/10 of

the sum accumulated for such purpose from contributions by the city, for each completed year of service after the first 10 years.

Laws 1963, p. 161, § 6-125, eff. July 1, 1963. Amended by P.A. 76-1668 § 1, eff. Oct. 3, 1969; P.A. 81-1187 § 1, eff. Jan. 1, 1981; P.A. 81-1536 § 1, eff. Jan. 1, 1981.

P.A. 81-1536 reinstated the text as it read prior to amendment by P.A. 81-1187.

Sec. 6-126. Future entrants - Withdrawal before age 50 - Amount of annuity.

When a future entrant withdraws before age 50 after 10 or more years' service and attains age 50 while out of service, his age and service annuity shall be fixed as of age 50. He is entitled to an annuity, after he attains age 50, provided from the following sums:

(1) If service is 20 or more years, the entire sum accumulated to his credit for age and service annuity; or

(2) If service is 10 or more but less than 20 years, the entire sum accumulated to his credit for age and service annuity, from deductions from salary, plus 1/10 of the sum accumulated for such annuity from contributions by the city, for each completed year of service after the first 10 years.

The annuity shall be computed as though the employee were exactly age 50 when the annuity is granted regardless of his age at the time of application. No such employee has any right to annuity for any time between the date he attains age 50 and the date he makes application, nor shall any annuity be payable if he has received a refund of contributions.

Laws 1963, p. 161, § 6-126, eff. July 1, 1963. Amended by P.A. 81-1187 § 1, eff. Jan. 1, 1981; P.A. 81-1536 § 1, eff. Jan. 1, 1981.

P.A. 81-1536 reinstated the text as it read prior to amendment by P.A. 81-1187.

Sec. 6-127. Future entrants-Re-entry and new fixation.

Except as may be otherwise provided in this Article, no amount of annuity other than that fixed in accordance with Sections 6-125 and 6-126 shall be granted to any future entrant therein described unless he re-enters the service before age 63. If such re-entry occurs, the amount of annuity shall again be fixed as provided herein.

Laws 1963, p. 161, § 6-127, eff. July 1, 1963. Amended by P.A. 76-1668 § 1, eff. Oct. 3, 1969.

Sec. 6-128. Minimum annuity of future entrants.

(a) A future entrant who withdraws on or after July 21, 1959, after completing at least 23 years of service, and for whom the annuity otherwise provided in this Article is less than that stated in this Section, has a right to receive annuity as follows:

If he is age 53 or more on withdrawal, his annuity after withdrawal, shall be equal to 50% of his average salary.

An employee 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.

An employee who remains in service after qualifying for annuity under this Section shall have added to this annuity an additional 1% of average salary for each completed year of service or fraction thereof rendered until July 21, 1959, and an

additional 1% for a total of 2% of average salary from July 21, 1959. Each future entrant who has completed 23 years of service before reaching age 53 shall have added to this annuity 1% of average salary for each completed year of service or fraction thereof in excess of 23 years up to age 53.

(b) In lieu of the annuity provided in the foregoing provisions of this Section any future entrant who withdraws from the service either (i) after December 31, 1983 with at least 22 years of service credit and having attained age 52 in the service, or (ii) after December 31, 1984 with at least 21 years of service credit and having attained age 51 in the service, or (iii) after December 31, 1985 with at least 20 years of service credit and having attained age 50 in the service, or (iv) after December 31, 1990 with at least 20 years of service regardless of age, may elect to receive an annuity, to begin not earlier than upon attainment of age 50 if under that age at withdrawal, computed as follows: an annuity equal to 50% of average salary, plus additional annuity equal to 2% of average salary for each completed year of service or fraction thereof rendered after his completion of the minimum number of years of service required for him to be eligible under this subsection (b). However, the annuity provided under this subsection (b) may not exceed 75% of average salary.

(c) In lieu of the annuity provided in any other provision of this Section, a future entrant who withdraws from service after the effective date of this amendatory Act of the 93rd General Assembly with at least 20 years of service may elect to receive an annuity, to begin no earlier than upon attainment of age 50 if under that age at withdrawal, equal to 50% of average salary plus 2.5% of average salary for each completed year of service or fraction thereof over 20, but not to exceed 75% of average salary.

(d) For the purpose of this Section, "average salary" means the average of the highest 4 consecutive years of salary within the last 10 years of service.

Laws 1963, p. 161 § 6-128, eff. July 1, 1963. Amended by Laws 1963, p. 2732, § 1, eff. Aug. 12, 1963; Laws 1967, p. 2898, § 1, eff. Aug. 11, 1967; P.A. 77-602, § 1, eff. July 31, 1971; P.A. 80-1022 § 1, eff. Oct. 1, 1977; P.A. 83-793 § 1, eff. Jan. 1, 1984; P.A. 86-1488, § 1, eff. Jan. 14, 1991; P.A. 96-654, § 5, eff. Jan. 16, 2004

Sec. 6-128.1. Increase in minimum pension or annuity - Stages of increase.

Firemen who have retired prior to September 23, 1971 and firemen who retire after that and who served 20 or more years before retirement and whose pensions or annuities are less than \$250 per month shall receive such additional sums as are required to provide to them a minimum pension or annuity of \$250 per month, said minimum to be reached in three stages: \$200 per month from and after the effective date; \$225 per month beginning January 1, 1972; and \$250 beginning January 1, 1973.

The minimum pensions and annuities established by this Section do not include any sums to be added to annuity payments by the automatic annual increases provided by Sections 6-164 and 6-164.1 and such annual increases shall be paid in addition to the minimum amounts specified in this Section.

Laws 1963, p. 161, § 6-128.1, added by P.A. 77-1627 § 1, eff. Sept. 23, 1971. Amended by P.A. 78-1242; 1, eff. Oct. 1, 1974.

Sec. 6-128.2. Minimum retirement annuities.

(a) Beginning with the monthly payment due in January, 1988, the monthly annuity payment for any person who is entitled to receive a retirement annuity under

this Article in January, 1990 and has retired from service at age 50 or over with 20 or more years of service, and for any person who retires from service on or after January 24, 1990 at age 50 or over with 20 or more years of service, shall not be less than \$475 per month. The \$475 minimum annuity is exclusive of any automatic annual increases provided by Sections 6-164 and 6-164.1, but not exclusive of previous raises in the minimum annuity as provided by any Section of this Article.

Beginning January 1, 1992, the minimum retirement annuity payable to any person who has retired from service at age 50 or over with 20 or more years of service and is entitled to receive a retirement annuity under this Article on that date, or who retires from service at age 50 or over with 20 or more years of service after that date, shall be \$650 per month.

Beginning January 1, 1993, the minimum retirement annuity payable to any person who has retired from service at age 50 or over with 20 or more years of service and is entitled to receive a retirement annuity under this Article on that date, or who retires from service at age 50 or over with 20 or more years of service after that date, shall be \$750 per month.

Beginning January 1, 1994, the minimum retirement annuity payable to any person who has retired from service at age 50 or over with 20 or more years of service and is entitled to receive a retirement annuity under this Article on that date, or who retires from service at age 50 or over with 20 or more years of service after that date, shall be \$850 per month.

Beginning January 1, 2004, the minimum retirement annuity payable to any person who has retired from service at age 50 or over with 20 or more years of service and is entitled to receive a retirement annuity under this Article on that date, or who retires from service at age 50 or over with 20 or more years of service after that date, shall be \$950 per month.

Beginning January 1, 2005, the minimum retirement annuity payable to any person who has retired from service at age 50 or over with 20 or more years of service and is entitled to receive a retirement annuity under this Article on that date, or who retires from service at age 50 or over with 20 or more years of service after that date, shall be \$1,050 per month.

The minimum annuities established by this subsection (a) do include previous raises in the minimum annuity as provided by any Section of this Article, but do not include any sums which have been added or will be added to annuity payments by the automatic annual increases provided by Sections 6-164 and 6-164.1. Such annual increases shall be paid in addition to the minimum amounts specified in this subsection.

(b) Notwithstanding any other provision of this Article, beginning January 1, 1990, the minimum retirement annuity payable to any person who is entitled to receive a retirement annuity under this Article on that date shall be \$475 per month.

(c) The changes made to this Section by this amendatory Act of the 93rd General Assembly apply to all persons receiving a retirement annuity under this Article, without regard to whether the retirement of the fireman occurred prior to the effective date of this amendatory Act.

Laws 1963, p. 161 § 6-128.2, added by P.A. 86-273, § 1, eff. Aug. 23, 1989. Amended by P.A. 86-1027, § 0.3, eff. Jan. 24, 1990; P.A. 86-1028, Art. II, § 2-48, eff. Feb. 5, 1990; P.A. 86-1475, Art. 2, § 2-26, eff. Jan. 10, 1991; P.A. 87-849, § 1, eff. March 26, 1992; P.A. 87-1265, § 1, eff. Jan. 25, 1993; P.A. 93-654, § 5, eff. Jan. 16, 2004.

Another § 6-128.2 was renumbered § 6-128.3.
P.A. 87-1265 incorporated the amendment by P.A. 87-849

Sec. 6-128.3. Minimum widow's annuities.

(a) Notwithstanding any other provision of this Article, beginning January 1, 1988, the minimum widow's annuity payable to any person who is entitled to receive a widow's annuity under this Article shall be \$325 per month.

(b) This Section shall apply to all persons receiving a widow's annuity under this Article, without regard to whether the death or retirement of the fireman occurred prior to the effective date of this amendatory Act (P.A. 86-272).

Laws 1963, p. 161, § 6-128.2, added by P.A. 86-272, § 1, eff. Aug. 23, 1989. Renumbered § 6-128.3 and amended by P.A. 86-1028, Art. II, § 2-48, eff. Feb. 5, 1990

P.A. 86-1028, the First 1990 Revisory Act, provides in Art. II, for the revision and renumbering of certain Sections of Acts which have been added or amended by more than one Act of the 86th General Assembly; repeals certain Sections that have been both amended and repealed in the 86th General Assembly and incorporates amendments into successor laws; corrects errors, revises cross-references and deletes obsolete text in such sections contained in P.A. 86-1 through P.A. 86-1009.

Sec. 6-128.4. Minimum widow's annuities.

(a) Notwithstanding any other provision of this Article, beginning January 1, 1996, the minimum amount of widow's annuity payable to any person who is entitled to receive a widow's annuity under this Article is \$700 per month, without regard to whether the deceased fireman is in service on or after the effective date of this amendatory Act of 1995.

(b) Notwithstanding Section 6-128.3, beginning January 1, 1994, the minimum widow's annuity under this Article shall be \$700 per month for (1) all persons receiving widow's annuities on that date who are survivors of employees who retired at age 50 or over with at least 20 years of service, and (2) persons who become eligible for widow's annuities and are survivors of employees who retired at age 50 or over with at least 20 years of service.

(c) Notwithstanding Section 6-128.3, beginning January 1, 1999, the minimum widow's annuity under this Article shall be \$800 per month for (1) all persons receiving widow's annuities on that date who are survivors of employees who retired at age 50 or over with at least 20 years of service, and (2) persons who become eligible for widow's annuities and are survivors of employees who retired at age 50 or over with at least 20 years of service.

(d) Notwithstanding Section 6-128.3, beginning January 1, 2004, the minimum widow's annuity under this Article shall be \$900 per month for all persons receiving widow's annuities on or after that date, without regard to whether the deceased fireman is in service on or after the effective date of this amendatory Act of the 93rd General Assembly.

(e) Notwithstanding Section 6-128.3, beginning January 1, 2005, the minimum widow's annuity under this Article shall be \$1,000 per month for all persons receiving widow's annuities on or after that date, without regard to whether the deceased fireman is in service on or after the effective date of this amendatory Act of the 93rd General Assembly.

Laws 1963, p. 161, § 6-128.4, added by P.A. 86-1488, § 1, eff. Jan. 14, 1991. Amended by P.A. 87-849, § 1, eff. March 26, 1992; P.A. 87-125, § 1, eff. Jan. 25, 1993; P.A. 89-136, eff. July 14, 1995; P.A. 90-766, § 5, eff. August 14, 1998; P.A. 93-654, § 5, eff. Jan. 16, 2004.

Sec. 6-129. Widow's prior service annuity.

“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

“Firemen's Annuity and Benefit Fund Act of the Illinois Municipal Code”^[1] and this Article.

For a present employee in service on August 31, 1957, and under age 57 on that date, the annuity so provided shall be improved by interest at 4% per year during his subsequent service. For a present employee in the service on August 31, 1957, and over age 57 on that date, the annuity so provided shall be improved by interest at such rate in the manner stated in Section 6-132 of this Article.

Laws 1963, p. 161, § 6-129, eff. July 1, 1963.

[1] Former IL Rev. Stat. ch. 24, ¶ 10-9-1 et seq. (repealed; see now, 40 ILCS 5/6-101 et seq.).

Sec. 6-130. Widow's annuity.

“Widow's Annuity” shall be provided for the widows of firemen for service after the effective date.

Laws 1963, p. 161, § 6-130, eff. July 1, 1963.

Sec. 6-131. Amount of present employee's widow's annuity on effective date.

The amount of annuity for the wife of a present employee who attains age 57 or more on or before the effective date shall be fixed on the effective date as of the age of the wife at the time the employee attained age 57. The widow shall receive annuity, from the date of the employee's death of such amount as can be provided on a reversionary annuity basis from the employee's credit for such annuity on the effective date.

Laws 1963, p. 161, § 6-131, eff. July 1, 1963.

Sec. 6-133. Widow's annuity-All employees-Death in service before age 63.

The widow of an employee who dies in service before age 63 is entitled to receive annuity, from the date of his death, of the amount provided on a single life annuity basis from the total sum accumulated to his credit at his death for age and service annuity, widow's annuity, and if a present employee, prior service and widow's prior service annuity; but no part of such credits which represent the city contributions shall be used to provide annuity for the widow in excess of the maximum widow's annuity provided in this Article. The annuity shall be computed as of the date of the employee's death.

Laws 1963, p. 161, § 6-133, eff. July 1, 1963. Amended by P.A. 76-1668, § 1 eff. Oct. 3, 1969.

Sec. 6-134. Widow's annuity - all employees - withdrawal before age 63 and after age 50.

The widow's annuity and widow's prior service annuity for the wife of an employee who (1) attained age 50 or more but less than age 63 while in service and (2) served 10 or more years and (3) withdraws from service, shall be fixed as of her age at the time of his withdrawal. The annuity, payable from and after the date of his death, shall be such amount as can be provided on a reversionary annuity basis from the following sums accumulated to his credit on the date the annuity was fixed:

- (1) If service is 20 or more years, the entire sum accumulated to his credit for widow's annuity and, for a present employee, widow's prior service annuity; or
- (2) If service is 10 or more but less than 20 years, the sum accumulated to his

credit for widow's annuity from salary deductions, plus 1/10 of the sum accumulated to his credit for widow's annuity, and, if a present employee, widow's prior service annuity, from contributions by the city for each completed year of service after the first 10 years.

Laws 1963, p. 161, § 6-134, eff. July 1, 1963. Amended by P.A. 76-1668, § 1, eff. Oct. 3, 1969; P.A. 81-1187, § 1, eff. Jan. 1, 1981; P.A. 81-1536, § 1, eff. Jan. 1, 1981.

P.A. 81-1536 reinstated the text as it read prior to amendment by P.A. 81-1187.

Sec. 6-135. Widow's annuity - All employees - Withdrawal before age 50 - Death after age 50.

The widow's annuity and widow's prior service annuity for the wife of an employee who withdraws after service of 10 or more years before age 50, and later attains such age and dies while out of service, shall be fixed as of her age at the time the employee becomes age 50. She shall receive annuity, from the date of the employee's death, of such amount as can be provided on a reversionary annuity basis from the following sums accumulated to his credit on the date the annuity was fixed:

- (1) If service is 20 or more years, the entire sum accumulated to his credit for widow's annuity, and, for a present employee, widow's prior service annuity;
- (2) If service is 10 or more but less than 20 years, the sum accumulated to his credit for widow's annuity from salary deductions, plus 1/10 of the sum accumulated to his credit for widow's annuity, and, for a present employee, widow's prior service annuity, from contributions by the city, for each completed year of service after the first 10 years.

Laws 1963, p. 161, § 6-135, eff. July 1, 1963. Amended by P.A. 81-1187, § 1, eff. Jan. 1, 1981; P.A. 81-1536, § 1, eff. Jan. 1, 1981.

P.A. 81-1536 reinstated the text as it read prior to amendment by P.A. 81-1187.

Sec. 6-136. Widow's annuity - All employees - Withdrawal and death before age 50.

The widow of an employee who (1) has served 10 or more years and (2) withdraws before age 50, and (3) dies out of service before age 50, shall receive annuity, from the date of his death of the amount provided on a reversionary annuity basis from the following sums to his credit on the date of his death:

- (1) If service is 20 or more years, the entire sum accumulated to his credit for age and service annuity, widow's annuity, and, for a present employee, prior service and widow's prior service annuity; or
- (2) If service is 10 or more but less than 20 years, the sum accumulated to his credit for age and service annuity, and widow's annuity, and, in the case of a present employee, prior service annuity from employee contributions, plus 1/10 of the sum credited for age and service annuity, widow's annuity, and, for a present employee, prior service and widow's prior service annuity, from contributions by the city, for each completed year of service after the first 10 years.

The annuity shall be computed as of the age of the widow at the date of the employee's death.

No part of city contributions shall be used to provide annuity for a widow in excess of that to which she would have had a right to receive if the employee had lived until age 50 and had not re-entered service and the annuity were then fixed for the widow on a reversionary annuity basis as of her age on the date when her

husband would have attained age 50.

Laws 1963, p. 161, § 6-136, eff. July 1, 1963. Amended by P.A. 81-1187, § 1, eff. Jan. 1, 1981; P.A. 81-1536, § 1, eff. Jan. 1, 1981.

P.A. 81-1536 reinstated the text as it read prior to amendment by P.A. 81-1187.

Sec. 6-137. Widow's annuity-Re-entry and new fixation.

Annuity in excess of that fixed in Sections 6-134 and 6-135 shall not be granted to the widow of an employee described therein unless the employee re-enters the service before age 63, in which case the annuity for his wife shall be fixed when he again withdraws or dies, whichever event first occurs, as of her age at the time the annuity is fixed.

Laws 1963, p. 161, § 6-137, eff. July 1, 1963. Amended by P.A. 76-1668, § 1, eff. Oct. 3, 1969.

Sec. 6-138. Widow's annuity-Determination of age of widow.

Widow's annuity shall be computed as herein provided, except that the maximum age of the widow for annuity purposes for the wife or widow of any employee entering service prior to July 1, 1953, shall not be more than 5 years less than the age of the employee as of the date when such wife's or widow's annuity is fixed; and for the widow of a future entrant entering service after June 30, 1953, her maximum age for annuity purposes shall in no event be more than the age of her husband as of the date when such wife's or widow's annuity is fixed.

Laws 1963, p. 161, § 6-138, eff. July 1, 1963.

Sec. 6-139. Widow's annuity - Limitations after fixation.

Except as may be otherwise provided in this Article, (a) no salary deductions or contributions by the city for widow's annuity shall be made after such annuity has been fixed; (b) no widow's annuity in excess of that fixed in accordance with this Article shall be granted; and (c) no service rendered after the time of fixing shall be considered for widow's annuity.

Laws 1963, p. 161, § 6-139, eff. July 1, 1963. Amended by P.A. 81-1187, § 1, eff. Jan. 1, 1981; P.A. 81-1536, § 1, eff. Jan. 1, 1981.

P.A. 81-1536 reinstated the text as it read prior to amendment by P.A. 81-1187.

Sec. 6-140. Death in the line of Duty.

(a) The annuity for the widow of a fireman whose death results from the performance of an act or acts of duty shall be an amount equal to 50% of the current annual salary attached to the classified position to which the fireman was certified at the time of his death and 75% thereof after December 31, 1972.

Unless the performance of an act or acts of duty results directly in the death of the fireman, or prevents him from subsequently resuming active service in the fire department, the annuity herein provided shall not be paid; nor shall such annuities be paid unless the widow was the wife of the fireman at the time of the act or acts of duty which resulted in his death.

(b) The changes made to this Section by this amendatory Act of the 92nd General Assembly apply without regard to whether the deceased fireman was in

service on or after the effective date of this amendatory Act. In the case of a widow receiving an annuity under this Section that has been reduced to 40% of current salary because the fireman, had he lived, would have attained the age prescribed for compulsory retirement, the annuity shall be restored to the amount provided in subsection (a), with the increase beginning to accrue on the later of January 1, 2001 or the day the annuity first became payable.

Laws 1963, p. 161, § 6-140, eff. July 1, 1963. Amended by Laws 1963,p. 2308, § 1, eff. Aug. 5, 1963; Laws 1967, p. 2908, § 1, eff. Aug. 11, 1967; P.A. 77-1580, § 1, eff. Jan. 1, 1972; P.A. 92-50, § 5 eff. July 12, 2001.

Sec. 6-141. Minimum widow's annuities after July 1, 1935-Widow of pensioner under prior act.

Whenever the annuity under any provision of this Article for a widow of a fireman described in this section is less than \$45 per month, the following described widows shall receive \$45 per month after July 1, 1935, or after the death of the fireman if such death occurs on or after July 1, 1935, and prior to July 1, 1969, and \$100 per month if the death of the fireman occurs on or after July 1, 1969, and from and after August 19, 1971 a minimum widow's annuity of \$150 per month to July 1, 1975, \$175 a month after July 1, 1975 and before January 1, 1976, and \$200 a month after January 1, 1976 and before July 1, 1981, and \$250 a month beginning July 1, 1981, shall be paid to all widows hereinafter described, without regard to the fact that the death of the fireman occurred before the applicable minimum rate was established by law, provided that the \$175 a month or \$200 a month or \$250 a month minimum rates apply only in the event the fireman had at least 10 years of service credit at his date of death in the service: (a) the widow of a fireman who dies in service; (b) the widow of a fireman who withdraws after 20 or more years of service and who enters upon annuity after age 50 or more, provided, that the widow is married to the fireman before he withdraws from service; (c) the widow of a fireman who has served 20 or more years and who withdraws from service before age 50 and who dies before he enters upon an annuity, provided, that the widow is married to the fireman before he withdraws from service.

The widow of a fireman who was receiving a pension under "An Act to provide for a firemen's pension fund and to create a board of trustees to administer said fund in cities having a population exceeding two hundred thousand (200,000) inhabitants", in force July 1, 1917,^[1] shall be paid a pension of \$45 per month. Such pension, however, shall not be allowed if the widow married the fireman pensioner subsequent to the date of his retirement with a pension under said Act and after June 30, 1915.

The widow of a fireman who retires from service after December 31, 1975 or who dies while in service after December 31, 1975 and on or after the date on which he becomes eligible to retire under Section 6-128 shall, if she is otherwise eligible for a widow's annuity under this Article and if the amount determined under this Section is more than the total combined amounts of her widow's annuity and widow's prior service annuity, receive, in lieu of such other widow's annuity and widow's prior service annuity, a widow's annuity equal to 40% of the amount of annuity which her deceased fireman husband received as of the date of his retirement on

annuity or if he dies in the service prior to retirement on annuity a widow's annuity equal to 40% of the amount of annuity her deceased fireman husband would have been entitled to receive if he had retired on the day before the date of his death in the service, except that if the age of the wife at date of retirement or the age of the widow at date of death in the service is more than 5 years younger than her fireman husband, the amount of such annuity shall be reduced by 1/2 of 1% for each such month and fraction thereof that she is more than 5 years younger at date of retirement or at date of death subject to a maximum reduction of 50%. However, no annuity under this Section shall exceed \$500.00 per month.

This Section does not apply to the widow of any former fireman who was receiving an annuity from the fund on December 31, 1975 and who re-enters service as a fireman, unless he renders at least 3 years of additional service after re-entry.

Laws 1963, p. 161, § 6-141, eff. July 1, 1963. Amended by P.A. 76-1578, § 1, eff. Sept. 26, 1969; P.A. 77-1204, § 1, eff. Aug. 19, 1971; P.A. 79-633, § 1, eff. Oct. 1, 1975; P.A. 82-342, § 1, eff. Jan. 1, 1982.

[1] Former IL Rev. Stat. ch. 24, ¶¶ 931 to 944 (repealed).

Sec. 6-141.1. Widows after June 30, 1984; deceased active firefighters at death; deceased receiving retirement annuity at death.

(a) Notwithstanding the other provisions of this Article, the widow of a fireman who dies on or after June 30, 1984, while receiving a retirement annuity or while an active fireman with at least 1 1/2 years of creditable service, may elect to have the amount of widow's annuity calculated in accordance with this Section.

(b) If the deceased fireman was an active fireman at the time of his death and had at least 1 1/2 years of creditable service, the widow's annuity shall be the greater of (1) 30% of the salary attached to the rank of first class firefighter in the classified career service at the time of the fireman's death, or (2) 50% of the retirement annuity the deceased fireman would have been eligible to receive if he had retired from service on the day before his death.

(c) If the deceased fireman was receiving a retirement annuity at the time of his death, the widow's annuity shall be equal to 50% of the amount of such retirement annuity at the time of the fireman's death.

Laws 1963, p. 161, § 6-141.1, added by P.A. 83-793, § 1, eff. Jan. 1, 1984. Amended by P.A. 84-11, § 1, eff. July 2, 1985.

Sec. 6-141.2. Minimum annuity for certain widows.

Notwithstanding the other provisions of this Article, the widow's annuity payable to the widow of a fireman who dies on or after July 1, 1997 while an active fireman with at least 10 years of creditable service shall be no less than 50% of the retirement annuity that the deceased fireman would have been eligible to receive if he had attained age 50 and 20 years of service on the day before his death and retired on that day. In the case of a widow's annuity that is payable on the effective date of this amendatory Act of the 93rd General Assembly, the increase provided by this Section, if any, shall begin to accrue on the first annuity payment date following that effective date.

Laws 1963, p. 161, § 6-141.2, added by P.A. 93-654, § 5, eff. Jan. 16, 2004.

Sec. 6-142. Wives and widows not entitled to annuities.

(A) Except as provided in subsection (B), the following wives or widows have no right to annuity from the fund:

(a) A wife or widow married subsequent to the effective date of a fireman who dies in service if she was not married to him before he attained age 63;

(b) A wife or widow of a fireman who withdraws, whether or not he enters upon annuity, and dies while out of service, if the marriage occurred after the effective date and she was not his wife while he was in service and before he attained age 63;

(c) A wife or widow of a fireman who (1) has served 10 or more years, (2) dies out of service after he has withdrawn from service, and (3) has withdrawn or applied for refund of the sums to his credit for annuity to which he had a right to refund;

(d) A wife or widow of a fireman who dies out of service after he has withdrawn before age 63, and who has not served at least 10 years;

(e) A wife whose marriage was dissolved or widow of a fireman whose judgment of dissolution of marriage from her fireman husband is annulled, vacated or set aside by proceedings in court subsequent to the death of the fireman, unless (1) such proceedings are filed within 5 years after the date of the dissolution of marriage and within one year after the death of the fireman and (2) the board is made a party to the proceedings;

(f) A wife or widow who married the fireman while he was in receipt of disability benefit or disability pension from this fund, unless he returned to the service subsequent to the marriage and remained therein for a period or periods aggregating one year, or died while in service.

(B) Beginning on January 16, 2004, the limitation on marriage after withdrawal under subdivision (A)(b) and the limitation on marriage during disability under subdivision (A)(f) no longer apply to a widow who was married to the deceased fireman for at least one year immediately preceding the date of death, regardless of whether the deceased fireman is in service on or after the effective date of Public Act 93-654 or this amendatory Act of the 93rd General Assembly; except that this subsection (B) does not apply to the widow of a fireman who received a refund of contributions for widow's annuity under Section 6-160, unless the refund is repaid to the Fund, with interest at the rate of 4% per year, compounded annually, from the date of the refund to the date of repayment.

If the widow of a fireman who died before January 16, 2004 becomes eligible for a widow's annuity because of Public Act 93-654, the annuity shall begin to accrue on the date of application for the annuity, but in no event sooner than January 16, 2004.

The changes to this Section made by this amendatory Act of the 93rd General Assembly apply without regard to whether the deceased fireman was in service on or after its effective date. If the widow of a fireman who died before the effective date of this amendatory Act of the 93rd General Assembly becomes eligible for a widow's annuity because of this amendatory Act, the annuity shall begin to accrue on the date of application for the annuity, but in no event sooner than January 16, 2004.

Laws 1963, p. 161, § 6-142, eff. July 1, 1963. Amended by P.A. 81-230, § 15, eff. Aug. 28, 1979; P.A. 93-654, § 5, eff. Jan. 16, 2004; P.A. 93-917, § 5 eff. Aug. 12, 2004.

P.A. 93-917 incorporated the amendment by P.A. 93-654.

Sec. 6-143. Widow's remarriage.

(a) Beginning on the effective date of this amendatory Act of the 93rd General Assembly, a widow's annuity shall no longer be subject to termination or suspension under this Section due to remarriage. Any widow's annuity that was previously terminated or suspended under this Section by reason of remarriage shall, upon application, be resumed as of the date of the application, but in no event sooner than the effective date of this amendatory Act. The resumption shall not be retroactive. This subsection (a) applies regardless of whether or not the deceased fireman was in service on or after the effective date of this amendatory Act.

(b) This subsection (b) does not apply on or after the effective date of this amendatory Act of the 93rd General Assembly.

Any annuity granted to a widow who remarries on or after December 31, 1989 shall be suspended when she remarries, unless (i) she remarries after attaining the age of 60 regardless of whether or not the deceased fireman was in service on or after the effective date of this amendatory Act of 1995 or (ii) she has been granted a Section 6-140 annuity as the widow of a fireman killed in performance of duty. An annuity suspended under this Section shall, upon application, be resumed if the subsequent marriage ends by dissolution of marriage, declaration of invalidity of marriage, or the death of the husband; this resumption shall not be retroactive.

If a widow remarries after attaining age 60 or after she has been granted an annuity under Section 6-140 and the remarriage takes place after December 31, 1989, regardless of whether or not the deceased fireman was in service on or after the effective date of this amendatory Act of 1995, the widow's annuity shall continue without interruption.

Any widow's annuity that was previously terminated by reason of remarriage prior to December 31, 1989 or suspended shall, upon application, be resumed, as of the date of the application, if the subsequent marriage ended by dissolution of marriage, declaration of invalidity of marriage, or the death of the husband, regardless of whether or not the deceased fireman was in service on the effective date of this amendatory Act of 1995; this resumption shall not be retroactive.

When a widow dies, if she has not received, in the form of an annuity, an amount equal to the accumulated employee contributions for widow's annuity, the difference between such accumulated contributions and the sum received by her, along with any part of the accumulated contributions for age and service annuity remaining in the fund at her death, shall be refunded to the fireman's children, in equal parts to each; except that if a child is less than age 18, the part of any such amount that is required to pay an annuity to the child shall be transferred to the child's annuity reserve. If no children or descendants thereof survive the fireman, the refund shall be paid to the estate of the fireman. In making refunds under this Section, no interest shall be considered upon either the total of annuity payments made or the amounts subject to refund.

Laws 1963, p. 161 § 6-143, eff. July 1, 1963. Amended by P.A. 81-230, § 15, eff. Aug. 28, 1979; P.A. 81-1187, § 1, eff. Jan. 1, 1981; P.A. 81-1509, Art. I, § 62, eff. Sept. 26, 1980; P.A. 81-1536, § 1, eff. Jan. 1, 1981; P.A. 86-273, § 1, eff. Aug. 23, 1989; P.A. 86-1488, § 1, eff. Jan. 14, 1991; P.A. 89-136, eff. July 14, 1995; P.A. 93-654, § 5, eff. Jan. 16, 2004.

Sec. 6-143.1. Pensions to survivors of female firemen.

All provisions of this Article relating to annuities or benefits to a widow, children or other survivors of a male fireman shall apply with equal force to a surviving spouse, children or other survivors of a female fireman.

Laws 1963, p. 161, § 6-143.1, added by P.A. 80-899, § 1, eff. Oct. 1, 1977.

Sec. 6-143.2. Widows - double annuity.

If any widow (1) receives a widow's annuity from the Fund, and (2) after December 31, 1989 marries a fireman who is a participant in this Fund, and (3) the fireman dies and a second widow's annuity thereby becomes payable, then the first widow's annuity shall be cancelled at the time the widow accepts any payment of the second widow's annuity. Any refund due because of the cancelled annuity shall be paid to the widow.

Laws 1963, p. 161, § 6-143.2, added by P.A. 86-1488, § 1, eff. Jan. 14, 1991.

Sec. 6-144. Maximum annuities permitted.

No annuity in excess of 75% of the highest salary received by the fireman concerned shall be granted or paid to him except to the extent that the annuity may exceed such 75% under the provisions of Section 6-164 of this Article.

Laws 1963, p. 161, § 6-1444, eff. July 1, 1963. Amended by Laws 1963, p. 3469, § 1, eff. Aug. 28, 1963; Laws, 1967, p. 2904, § 1, eff. Aug. 11, 1967; P.A. 77-1353, § 1, eff. Aug. 27, 1971.

Sec. 6-145. Mortality tables and interest rates.

Any annuity fixed for or granted to a present employee or future entrant who entered service prior to July 1, 1953, or to his widow, shall be computed according to the American Experience Table of Mortality. The rate of interest to be used for all purposes of this Article on account of such persons shall be 4% per annum.

Annuities for future entrants entering service after June 30, 1953, and for widows and persons having a right to annuities or benefits through such future entrants, shall be computed according to the Combined Annuity Mortality Table, rated back 4 years for female lives. The rate of interest for all purposes of this Article on account of such future entrants and their beneficiaries shall be 3% per annum.

All sums to the credit of a fireman for annuity purposes at the time he withdraws before age 50 shall be improved to his credit thereafter by interest while he is out of service and has not entered upon annuity until he attains age 57. Such interest shall be 4% per annum if he is a present employee or a future entrant who entered service prior to July 1, 1953, or 3% per annum if he is a future entrant who enters service after June 30, 1953. Any annuity fixed for or granted to such employees who entered service prior to July 1, 1953, and who have not re-entered the service prior to the time such annuity is fixed or granted, or any annuity fixed for or granted to a widow of any such employee shall be computed according to the American Experience Table of Mortality with interest at 4% per annum, and any annuity fixed for or granted to any such future entrant who entered service subsequent to June 30, 1953 or his widow shall be computed according to the Combined Annuity Mortality Table rated back 4 years for female lives and with interest at 3% per annum.

The amount of widow's annuity or widow's prior service annuity which shall be fixed for the wife of a fireman while he is alive shall be a reversionary annuity computed according to the applicable table of mortality.

Laws 1963, p. 161, § 6-145, eff. July 1, 1963.

Sec. 6-146. Term annuities - How computed.

Whenever the sum to a fireman's credit for an annuity to him or his widow is insufficient to provide a life annuity of \$25 per month to either of them, a term annuity of such amount of equal actuarial value shall be payable for the period of time established as the term period. Such annuity shall cease upon death prior to the end of the term period.

Laws 1963, p. 161, § 6-146, eff. July 1, 1963.

Sec. 6-147. Child's annuity.

A "Child's Annuity" shall be provided for unmarried natural or adopted children of firemen payable monthly from the date of death of the fireman parent of a child until the annuitant attains age 18.

Laws 1963, p. 161, § 6-147, eff. July 1, 1963.

Sec. 6-148. Child's annuity; conditions; amount.

Sec. 6-148. A child's annuity, shall be paid for the benefit of any unmarried child, less than age 18, of any following described firemen:

(a) A fireman whose death results from the performance of any act or acts of duty; (b) a fireman who dies in service from any cause; (c) a fireman who withdraws subsequent to age 50 and who enters upon or is eligible for annuity; and (d) a fireman having at least 20 years of service who withdraws and dies before he enters upon annuity.

The annuity shall be paid without regard to the fact that the death of the deceased fireman parent may have occurred prior to the effective date of this amendatory Act and shall be paid monthly in an amount equal to 15% of the current annual maximum salary attached to the classified civil service position of fire fighter if no widow survives and 10% of such salary while the widow survives and no age limitation in this Section shall apply to a child who is so physically or mentally handicapped as to be unable to support himself; provided, if annuities for the widow and children of a fireman who dies on or after the effective date and whose death has been the result of an act or acts of duty performed on or after said date, or for the children in any such case wherein a widow shall not exist, computed at the rates hereinbefore stated, would exceed the final annual salary of a first class fireman, (one who receives maximum salary for classified civil service rank of fire fighter), the annuity for each child shall be reduced pro rata so that the combined annuities for the family of the fireman shall not exceed such amount; and in the case of the family of a fireman who dies on or after said date and whose death is the result of any cause or causes other than injury incurred in the performance of an act or acts of duty in which annuities for such family, computed at the rates hereinbefore stated would exceed 60% of the final annual salary of a first class fireman, the annuity of each child shall be reduced pro rata so that the combined annuities for the family do not exceed such limitation.

Child's annuity shall be paid to the parent who is providing for the child, unless another person is appointed by a court of law as the child's guardian.

Laws 1963, p. 161, § 6-148, eff. July 1, 1963. Amended by Laws 1967, p. 2900, § 1, eff. Aug. 11, 1967; P.A. 76-1157, § 1, eff. Aug. 28, 1969; P.A. 76-2579, § 1, eff. July 10, 1970; P.A. 77-1357, § 1, eff. Aug. 27, 1971; P.A. 80-856, § 1, eff. Oct. 1, 1977; P.A. 84-11, § 1, eff. July 2, 1985; P.A. 95-279, § 5, eff. Jan. 1, 2008.

Sec. 6-149. Parent's Annuity

"Parent's Annuity" shall be provided for the natural parent or parents of a fireman who dies on or after the effective date while in active service, or is disabled and in receipt of or pending receipt of disability benefit, or upon leave of absence with whole or part pay, or upon leave of absence without pay during a period of not more than 3 months in the aggregate, or in receipt of annuity granted after 20 years of service, or while out of the service after 20 years of service and pending receipt of annuity to which the fireman has a right upon attainment of age 50 or more; provided, that at the time of the fireman's death, no widow or unmarried child under 18 years of age entitled to annuity survives him; and, provided further, that satisfactory proof shall be made to the board that the fireman was contributing to the support of his parent or parents.

Parent's annuity shall be 18% of the current annual salary attached to the classified position held by the fireman at the time of his death or retirement and each surviving parent shall be entitled to receive said 18% annuity on a monthly basis.

Laws 1963, p. 161, § 6-149, eff. July 1, 1963. Amended by P.A. 77-1359, § 1, eff. Aug. 27, 1971.

Sec. 6-150. Death Benefit

(a) Effective January 1, 1962, an ordinary death benefit shall be payable on account of any fireman in service and in receipt of salary on or after such date, which benefit shall be in addition to all other annuities and benefits herein provided. This benefit shall be payable upon death of a fireman:

(1) occurring in active service while in receipt of salary;

(2) on an authorized and approved leave of absence, without salary, beginning on or after January 1, 1962, if the death occurs within 60 days from the date the fireman was in receipt of salary;

(3) receiving duty, occupational disease, or ordinary disability benefit;

(4) occurring within 60 days from the date of termination of duty disability, occupational disease disability or ordinary disability benefit payments if re-entry into service had not occurred;

(5) occurring on retirement and while in receipt of an age and service, prior service annuity or minimum annuity; provided (a) retirement on such annuity occurred on or after January 1, 1962, and (b) such separation from service was effective on or after the fireman's attainment of age 50, and (c) application for such annuity was made within 60 days after separation from service.

(b) The ordinary death benefit shall be payable to such beneficiary or beneficiaries as the fireman has nominated by written direction duly signed and acknowledged before an officer authorized to take acknowledgments, and filed with the board. If no such written direction has been filed or if the designated beneficiaries do not survive the fireman, payment of the benefit shall be made to his estate.

(c) Beginning July 1, 1983, if death occurs prior to retirement on annuity and before the fireman's attainment of age 50, the amount of the benefit payable shall be \$12,000. Beginning July 1, 1983, if death occurs prior to retirement, at age 50 or over, the benefit of \$12,000 shall be reduced \$400 for each year (commencing on the fireman's attainment of age 50 and thereafter on each succeeding birth date) that the fireman's age, at date of death, is more than age 49, but in no event below the amount of \$6,000.

Beginning July 1, 1983, if the fireman's death occurs while he is in receipt of an annuity, the benefit shall be \$6,000.

Laws 1963, p. 161, § 6-150, eff. July 1, 1963. Amended by Laws 1967, p. 2903, § 1, eff. Aug. 11, 1967; P.A. 77-1205, § 1, eff. Aug. 19, 1971; P.A. 83-152, § 1, eff. Aug. 29, 1983.

Sec. 6-151. Duty disability benefit; child's disability benefit.

An active fireman who is or becomes disabled on or after the effective date as the result of a specific injury, or of cumulative injuries, or of specific sickness incurred in or resulting from an act or acts of duty, shall have the right to receive duty disability benefit during any period of such disability for which he does not receive or have a right to receive salary, equal to 75% of his salary at the time the disability is allowed. However, beginning January 1, 1994, no duty disability benefit that has been payable under this Section for at least 10 years shall be less than 50% of the current salary attached from time to time to the rank and grade held by the fireman at the time of his removal from the Department payroll, regardless of whether that removal occurred before the effective date of this amendatory Act of 1993.

Whenever an active fireman is or becomes so injured or sick, as to require medical or hospital attention, the chief officer of the fire department of the city shall file, or cause to be filed, with the board a report of the nature and cause of his disability, together with the certificate or report of the physician attending or treating, or who attended or treated the fireman, and a copy of any hospital record concerning the disability. Any injury or sickness not reported to the board in time to permit the board's physician to examine the fireman before his recovery, and any injury or sickness for which a physician's report or copy of the hospital record is not on file with the board shall not be considered for the payment of duty disability benefit.

Such fireman shall also receive a child's disability benefit of \$30 per month on account of each unmarried child, the issue of the fireman or legally adopted by him, who is less than 18 years of age or handicapped and dependent upon the fireman for support. The total amount of child's disability benefit shall not exceed 25% of his salary at the time the disability is allowed.

The first payment of duty disability or child's disability benefit shall be made not later than one month after the benefit is granted. Each subsequent payment shall be made not later than one month after the date of the latest payment.

Duty disability benefit shall be payable during the period of the disability until the fireman reaches the age of compulsory retirement. Child's disability benefit shall be paid to such a fireman during the period of disability until such child or children attain age 18 or marries, whichever event occurs first; except that attainment of age 18 by a child who is so physically or mentally handicapped as to be dependent upon the fireman for support, shall not render the child ineligible for child's disability benefit. The fireman shall thereafter receive such annuity or annuities as are provided for him in accordance with other provisions of this Article.

Laws 1963, p. 161, § 6-151, eff. July 1, 1963. Amended by Laws 1967, p. 2902, § 1, eff. Aug. 11, 1967; P.A. 79-633, § 1, eff. Oct. 1, 1975; P.A. 84-1472, § 1, eff. Jan. 23, 1987; P.A. 88-528, § 5, eff. Jan. 10, 1994; P.A. 95-279, § 5, eff. Jan. 1, 2008.

Sec. 6-151.1. Occupational disease disability benefits.

The General Assembly finds and declares that service in the Fire Department requires that firemen, in times of stress and danger, must perform unusual tasks; that by reason of their occupation, firemen are subject to exposure to great heat and to extreme cold in certain seasons while in performance of their duties; that by reason of their employment firemen are required to work in the midst of and are subject to

heavy smoke fumes and carcinogenic, poisonous, toxic or chemical gases from fires; and that in the course of their rescue and paramedic duties firemen are exposed to disabling infectious diseases, including AIDS, hepatitis C, and stroke. The General Assembly further finds and declares that all the aforementioned conditions exist and arise out of or in the course of such employment.

Any active fireman who has completed 7 or more years of service and is unable to perform his duties in the Fire Department by reason of heart disease, tuberculosis, any disease of the lungs or respiratory tract, AIDS, hepatitis C, or stroke resulting from his service as a fireman, shall be entitled to receive an occupational disease disability benefit during any period of such disability for which he does not have a right to receive salary.

Any active fireman who has completed 7 or more years of service and is unable to perform his duties in the fire department by reason of a disabling cancer, which develops or manifests itself during a period while the fireman is in the service of the department, shall be entitled to receive an occupational disease disability benefit during any period of such disability for which he does not have a right to receive salary. In order to receive this occupational disease disability benefit, the type of cancer involved must be a type which may be caused by exposure to heat, radiation or a known carcinogen as defined by the International Agency for Research on Cancer.

Any fireman who shall enter the service after the effective date of this amendatory Act shall be examined by one or more practicing physicians appointed by the Board, and if that examination discloses impairment of the heart, lungs, or respiratory tract, or the existence of AIDS, hepatitis C, stroke, or cancer, then the fireman shall not be entitled to receive an occupational disease disability benefit unless and until a subsequent examination reveals no such impairment, AIDS, hepatitis C, stroke, or cancer.

The occupational disease disability benefit shall be 65% of the fireman's salary at the time of his removal from the Department payroll. However, beginning January 1, 1994, no occupational disease disability benefit that has been payable under this Section for at least 10 years shall be less than 50% of the current salary attached from time to time to the rank and grade held by the fireman at the time of his removal from the Department payroll, regardless of whether that removal occurred before the effective date of this amendatory Act of 1993.

Such fireman also shall have a right to receive child's disability benefit of \$30 per month on account of each unmarried child who is less than 18 years of age or handicapped, dependent upon the fireman for support, and either the issue of the fireman or legally adopted by him. The total amount of child's disability benefit payable to the fireman, when added to his occupational disease disability benefit, shall not exceed 75% of the amount of salary which he was receiving at the time of the grant of occupational disease disability benefit.

The first payment of occupational disease disability benefit or child's disability benefit shall be made not later than one month after the benefit is granted. Each subsequent payment shall be made not later than one month after the date of the latest payment.

Occupational disease disability benefit shall be payable during the period of the disability until the fireman reaches the age of compulsory retirement. Child's disability benefit shall be paid to such a fireman during the period of disability until such child or children attain age 18 or marry, whichever event occurs first; except that attainment of age 18 by a child who is so physically or mentally handicapped as to be dependent upon the fireman for support, shall not render the child ineligible for child's disability benefit. The fireman thereafter shall receive such annuity or

annuities as are provided for him in accordance with other provisions of this Article.

Laws 1963, p. 161, § 6-151.1, added by Laws 1967, p. 2905, § 1, eff. Aug. 11, 1967. Amended by P.A. 79-633, § 1, eff. Oct. 1, 1975; P.A. 83-661, § 1, eff. Jan. 1, 1984; P.A. 84-11, § 1, eff. July 2, 1985; P.A. 84-1472, § 1, eff. Jan. 23, 1987; P.A. 88-528, § 5, eff. Jan. 10, 1994; P.A. 93-654, § 5, eff. Jan. 16, 2004.

Sec. 6-151.2. Disability benefits; terminally ill.

Notwithstanding any other provision of Sections 6-151, 6-151.1, and 6-154, an active fireman who is certified to be terminally ill by a Board-appointed physician may, upon such certification, make application with the Board for a determination that the participant is eligible to receive a disability benefit, even though, at the time, the participant has the right to receive salary. However, an active fireman may not receive any such disability benefit payments at the same time the participant receives salary.

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

Sec. 6-152. Ordinary disability benefits.

Any fireman who is not eligible for minimum annuity, who becomes disabled after the effective date as the result of any cause other than the performance of an act or acts of duty, shall have a right to receive ordinary disability benefit during any period or periods of such disability, after the first 30 days of disability. Payment of such benefits shall not exceed, in the aggregate, throughout the entire service of the fireman, a period equal to 1/2 of the total service rendered by him prior to the time he became disabled, but not to exceed 5 years. In computing such period of service, the time that the fireman received ordinary disability benefit shall not be included.

The first payment of the benefit 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 time when the latest payment was made.

When a disabled fireman becomes eligible for minimum annuity, the disability benefit shall cease and he shall thereafter receive such annuity or annuities as are provided for him in accordance with other provisions of this Article.

Ordinary disability benefit shall be 50% of the fireman's salary at the time the disability occurs. Before any payment is made, a sum ordinarily deducted from the fireman's salary for annuity purposes during a period of time equal to that for which such payment of ordinary disability benefit is to be made shall be deducted from such payment and credited to him as a deduction from his salary for such period. The sums so credited shall be regarded, for annuity and refund purposes, as sums contributed by the fireman.

Laws 1963, p. 161, § 6-152, eff. July 1, 1963. Amended by P.A. 81-1187, § 1, eff. Jan. 1, 1981; P.A. 81-1536, § 1, eff. Jan. 1, 1981; P.A. 84-11, § 1, eff. July 2, 1985.

Sec. 6-153. Proof of duty, occupational disease or ordinary disability; physical examinations.

Sec. 6-153. Proof of duty, occupational disease, or ordinary disability shall be furnished to the Board by at least one licensed and practicing physician appointed by the Board. In cases where the Board requires the applicant to obtain a second opinion, the applicant may select a physician from a list of qualified licensed and practicing physicians which shall be established and maintained by the board. The Board may require other evidence of disability. A disabled fireman who is receiving a duty, occupational disease, or ordinary disability benefit shall be examined at least once a year or such longer period as determined by the Board, by one or more

licensed and practicing physicians appointed by the board; however such examination may be waived by the Board if the appointed physician certifies in writing to the Board that the disability of the fireman is of such a nature as to render him permanently disabled and unable ever to return to service.

When the disability ceases, the Board shall discontinue payment of the benefit and the fireman shall be returned to service in his proper rank or grade.

Laws 1963, p. 161 § 6-153, eff. July 1, 1963. Amended by Laws 1967, p. 2907, § 1, eff. Aug. 11, 1967; P.A. 84-1472, § 1, eff. Jan. 23, 1987; P.A. 86-273, § 1, eff. Aug. 23, 1989.

(Source: P.A. 96-727, eff. 8-25-09.)

Sec. 6-154. Administration of disability benefits.

If a fireman who is granted any type of disability benefit under this Article refuses to submit to examination by any physician appointed by the board, he shall have no further right to receive the benefit.

A fireman who has withdrawn while disabled and entered upon annuity, and who re-enters the service on or after the date of withdrawal, and who has not served at least one year subsequent to the date of such re-entry, shall not receive ordinary disability benefit in excess of the amount he has previously received as pension on account of disability, or as annuity, for an equal period of disability. This provision shall apply throughout the duration of any disability incurred by the fireman within one year after his reinstatement resulting from any cause other than the performance of an act or acts of duty.

No disability benefit shall be paid on account of any form of disability for any period of time for which a disabled fireman has a right to receive any part of his salary, under any law or ordinance in effect in the city.

If a disabled fireman receives compensation from the city for such disability under the Workers' Compensation Act^[1] or Occupational Diseases Act,^[2] the disability benefit provided herein shall be reduced by any amount so received, if such amount is less than the amount of the benefit; and if the amount received as compensation exceeds the amount of the disability benefit, the fireman shall not receive such disability benefit until the benefit payable, accumulated at the rate herein stated, equals the amount of such compensation without consideration of interest.

If the widow, child or children, or parent or parents (or any of these persons) of any fireman whose death results from an act or acts of duty receives any compensation from the city under the Workers' Compensation Act or Occupational Diseases Act, the annuities herein provided for such beneficiaries shall be reduced by any amounts so received, if such amounts are less than the amount of the annuity or annuities. If the amount or amounts received as compensation exceed the amount or amounts of the annuity or annuities for the widow, child or children, or parent or parents, the annuities shall not be payable until the accumulated value of the annuity or annuities at the rate herein stated equals the amount of such compensation without consideration of interest. In making such adjustment, the annuity to the widow shall first be reduced.

Disability pension or disability benefit shall not be paid to any fireman while he resides outside the State of Illinois, unless such residence is by permission of the board.

Laws 1963, p. 161, § 6-154, eff. July 1, 1963. Amended by P.A. 81-992, § 42, eff. Jan. 1, 1980.

[1] 820 ILCS 305/1

[2] 820 ILCS 310/1 et seq.

Sec. 6-155. Annuity after withdrawal while disabled.

A fireman who continues to be disabled beyond the maximum period of eligibility for ordinary disability benefits as the result of any cause other than the performance of an act or acts of duty, and who withdraws while still so disabled and before age 50, shall receive the annuity that may be provided from the amounts accumulated to his credit from salary deductions and contributions by the city for his retirement annuity. The annuity shall be computed as of the age of the fireman on the date of his withdrawal.

The annuity to which the wife of any such fireman has a right from the date of his death shall be fixed as of her age on the date of his withdrawal. It shall be an amount provided on a reversionary annuity basis from the entire amount to his credit for widow's annuity. The maximum age of the wife for annuity purposes shall not be more than 5 years less than the fireman's age.

Upon the death of a fireman after he has entered upon annuity, any unmarried child of his under age 18, shall have a right to receive annuity under the conditions and of the amount specified in this Article for a child's annuity.

Laws 1963, p. 161, § 6-155, eff. July 1, 1963. Amended by P.A. 81-1187, § 1, eff. Jan. 1, 1981; P.A. 81-1536, § 1, eff. Jan. 1, 1981.

P.A. 81-1536 reinstated the text as it read prior to amendment by P.A. 81-1187.

Sec. 6-156. Re-entry of pensioner or annuitant into service.

(a) When a fireman who has withdrawn after the effective date re-enters the service before age 63, any annuity previously granted to him and any annuity fixed for his wife shall be cancelled. The fireman shall be credited with the actuarial value of the annuities cancelled for him and his wife as of their respective ages on the date of his re-entry into service; provided, that for present employees and future entrants who entered service prior to July 1, 1953, the maximum age of a wife for this purpose shall not be more than 5 years less than his age, and for future entrants who entered service after June 30, 1953, the age, for annuity purposes, of a wife who is older than her husband shall be assumed to be equal to his age. Such sums shall be credited to the fireman to provide for annuities in the future.

Deductions from salary and contributions by the city for all purposes of this Article shall be made as provided herein, and upon subsequent retirement, new annuities based upon the amount then to his credit for annuity purposes and the entire term of his service shall be fixed for him and his wife.

If such fireman's wife, for whom annuity has been fixed prior to his re-entrance into service, has died, or the marriage was dissolved before he re-entered service, no part of any sum or sums to the credit of such fireman for widow's prior service annuity at the time annuity for such wife was fixed shall be credited to such fireman at the time of re-entry. No part of any such sum or sums shall be used to provide annuity for any wife of such fireman who is his wife at any time after his re-entry into service.

(b) If a fireman re-enters service after age 63, payments of pension or annuity previously granted shall be suspended. When he again withdraws, payments upon such pension or annuity shall be resumed. If the fireman dies in service, his widow shall receive the annuity previously fixed for her.

Laws 1963, p. 161, § 6-156, eff. July 1, 1963. Amended by P.A. 76-1668, § 1, eff. Oct. 3, 1969; P.A. 81-230, § 15, eff. Aug. 28, 1979; P.A. 81-1187, § 1, eff. Jan. 1, 1981; P.A. 81-1509, Art. I, § 62, eff. Sept. 26, 1980; P.A. 81-1536, § 1, eff. Jan. 1, 1981.

Art I, § 1 of P.A. 81-1509 provided in part:

"This Article provides for the nonsubstantive revision or renumbering or repeal of Sections of Acts necessitated by the amendment, addition or repeal of Sections by two or more Public Acts of the 81st General Assembly, through Public Act 81-1224, which multiple action was not resolved by one of the Acts affecting the particular Section."

Sec. 6-157. Re-entry of fireman not in service on day prior to effective date.

A fireman who was not in the fire service of the city on the day prior to the effective date, and who was in such service prior to that day and who re-enters service thereafter and before age 57 shall receive no credit for prior service and widow's prior service annuity; provided that such service before the effective date shall be included in computing service for age and service annuity and widow's annuity.

Deductions from salary and contributions by the city for age and service annuity and widow's annuity shall be made until he attains age 57.

Such fireman has a right to receive age and service annuity, from the date of his withdrawal, as of his age on such date, of the amount provided from the credits for such annuity on such date. The annuity to which his widow shall be entitled shall be fixed in accordance with the provisions of this Article relating to annuities for widows of future entrants.

Laws 1963, p. 161, § 6-157, eff. July 1, 1963. Amended by P.A. 81-1187, § 1, eff. Jan. 1, 1981; P.A. 81-1536, § 1, eff. Jan. 1, 1981.

P.A. 81-1536 reinstated the text as it read prior to amendment by P.A. 81-1187.

Sec. 6-158. Refund — General.

(a) A fireman who withdraws before age 50 and a fireman with less than 10 years of service who withdraws before age 57, or any fireman who withdraws and enters the service of another department of the city, has a right to a refund of the entire amount to his credit as of date of withdrawal for age and service annuity and widow's annuity from deductions from salary.

(b) Any such fireman shall be entitled to refund until he re-enters service or until his annuity is fixed.

(c) A fireman who receives a refund forfeits all rights to any annuity or benefit from the fund, for himself and for any other person who might benefit through him because of his service, provided he shall retain the right to credit for any such service, for the purpose of computing his total service if he re-enters service before age 57, becomes a beneficiary of the fund and makes repayment of the refund with interest.

(d) A fireman completing 10 years of service who does not receive a refund, may receive an annuity as provided in this Article.

(e) A fireman completing less than 10 years who does not receive a refund has a right to have all amounts to his credit for annuity purposes on the date of withdrawal improved by interest while he is out of service until age 57 only, for his benefit and the benefit of any person who may have any right to annuity through him, if he subsequently reenters service and attains a right to annuity.

Laws 1963, p. 161, § 6-158, eff. July 1, 1963. Amended by Laws 1965, p. 2464, § 1, eff. Aug. 3, 1965.

Sec. 6-159. Refund — Re-entry into service — Repayment of refund.

A fireman who receives a refund, and who subsequently re-enters the service, shall not thereafter receive, nor shall his widow or parent or parents receive, any annuity, benefit or pension under this Article unless he or his widow, or parent or parents, repays the refund within 2 years after the date of re-entry into service or by January 1, 2011, whichever is later, with interest at the actuarially assumed rate, compounded annually, from the date the refund was received to the date such amount is repaid. The change made in this Section by this amendatory Act of 1995 applies without regard to whether the fireman was in service on or after the effective

date of this amendatory Act of 1995.

A fireman who has failed to repay any refund due to the Fund under this Article after re-entering service shall be treated as a new employee and shall only receive service credit from the date that he has re-entered service as a new employee.

Laws 1963, p. 161, § 6-159, eff. July 1, 1963. Amended by P.A. 86-273, § 1, eff. Aug. 23, 1989; P.A. 89-136, § 15, eff. July 14, 1995.

(Source: P.A. 96-727, eff. 8-25-09.)

Sec. 6-160. Refund — Widow's annuity contributions.

When a fireman attains age 63 in service and is not then married, or when an unmarried fireman withdraws before age 63 and enters upon annuity, his contributions for widow's annuity shall then be refunded to him, upon request. A refund under this Section may be repaid as provided in Section 6-142(B).

Laws 1963, p. 161, § 6-160, eff. July 1, 1963. Amended by P.A. 81-1187, § 1, eff. Jan. 1, 1981; P.A. 81-1536, § 1, eff. Jan. 1, 1981; P.A. 93-654, § 5, eff. Jan. 16, 2004.

P.A. 81-1536 reinstated the text as it read prior to amendment by P.A. 81-1187.

Sec. 6-161. Refund — Transfer of city contributions.

Whenever any amounts are refunded, the accumulated city contributions shall be transferred to the prior service annuity reserve until such time as the assets of said reserve become equal to the liabilities thereof. Thereafter such amounts and the interest thereon shall be used to reduce the amount which the city would otherwise be required to contribute during a succeeding year to the fund.

Laws 1963, p. 161, § 6-161, eff. July 1, 1963.

Sec. 6-162. Refund — Widows and children.

If the amount accumulated in the account of a deceased unmarried fireman from salary deductions for annuity purposes after the effective date, including interest, has not been paid to him or his parent or parents, and in the case of a deceased married fireman to him and his widow, in form of annuity or benefit before the death of the last survivor of such persons, the remaining amount if any, without interest, shall be paid in the following order of precedence: (a) to the administrator or executor of the fireman's estate; (b) for burial expenses of the fireman; and (c) to his heirs according to the law pertaining to administration of estates; provided, if any of his children less than age 18 survive, such amount as is necessary to pay children's annuities shall not be refunded, but shall be transferred to the Child's Annuity Reserve, and used for the payment of annuities to children.

Laws 1963, p. 161, § 6-162, eff. July 1, 1963. Amended by P.A. 81-1187, § 1, eff. Jan. 1, 1981; P.A. 81-1536, § 1, eff. Jan. 1, 1981.

P.A. 81-1536 reinstated the text as it read prior to amendment by P.A. 81-1187.

Sec. 6-163. Annual salary for computing annuities and benefits — Amount of duty disability benefit limited.

For age and service annuity, the minimum annuities prescribed in Sections 6-123 and 6-128 and for disability benefits, salary as defined in Section 6-111 shall be the basis of computation. For disability pension and duty disability benefit under this Article, it shall be assumed that the annual salary of a fireman is the amount set

out and appropriated for the rank or grade held by him in the annual budget or appropriation of the city, and that when salary is appropriated in a lump sum to be paid on the basis of a daily wage for services as needed, the annual salary is the amount ascertained by multiplying the daily wage by 280; provided that (1) for computing minimum annuity, disability pension and duty disability benefits from and after January 1, 1941, the salary shall be assumed to be not less than the salary appropriated for the rank or grade held by the fireman concerned on December 31, 1940; and that (2) when the amount of salary appropriated for a position is for a definite period of less than 12 months in any one year subsequent to December 31, 1940, disability benefit shall be computed upon the basis of a daily wage or salary by dividing the amount appropriated for such disabled person by 365; and (3) the amount of duty disability benefit, either in itself or when added to child's disability benefit, shall not exceed the actual salary appropriated for the rank or grade held by the disabled person when the right to such disability benefits accrues.

The provisions of this section shall be retroactive to January 1, 1941, but shall not apply to any person whose pension, annuity or disability benefit has been or shall be granted, based upon or computed in accordance with the provisions of any Act other than this Article or the "Firemen's Annuity and Benefit Fund of the Illinois Municipal Code".^[1]

Laws 1963, p. 163, § 6-149, eff. July 1, 1963. Amended by Laws 1967, p. 3625, § 1, eff. Sept. 5, 1967.

[1] Former IL Rev. Stat. ch. 24, ¶ 10-9-1 et. Seq. (repealed, see now 40 ILCS 5/6-101 et seq.)

Sec. 6-164. Automatic annual increase; retirement after September 1, 1959.

(a) A fireman qualifying for a minimum annuity who retires from service after September 1, 1959 shall, upon either the first of the month following the first anniversary of his date of retirement if he is age 60 (age 55 if born before January 1, 1955) or over on that anniversary date, or upon the first of the month following his attainment of age 60 (age 55 if born before January 1, 1955) if that occurs after the first anniversary of his retirement date, have his then fixed and payable monthly annuity increased by 1 1/2%, and such first fixed annuity as granted at retirement increased by an additional 1 1/2% in January of each year thereafter up to a maximum increase of 30%. Beginning July 1, 1982 for firemen born before January 1, 1930, and beginning January 1, 1990 for firemen born after December 31, 1929 and before January 1, 1940, and beginning January 1, 1996 for firemen born after December 31, 1939 but before January 1, 1945, and beginning January 1, 2004, for firemen born after December 31, 1944 but before January 1, 1955, such increases shall be 3% and such firemen shall not be subject to the 30% maximum increase.

Any fireman born before January 1, 1945 who qualifies for a minimum annuity and retires after September 1, 1967 but has not received the initial increase under this subsection before January 1, 1996 is entitled to receive the initial increase under this subsection on (1) January 1, 1996, (2) the first anniversary of the date of retirement, or (3) attainment of age 55, whichever occurs last. The changes to this Section made by this amendatory Act of 1995 apply beginning January 1, 1996 and apply without regard to whether the fireman or annuitant terminated service before the effective date of this amendatory Act of 1995.

Any fireman born before January 1, 1955 who qualifies for a minimum annuity and retires after September 1, 1967 but has not received the initial increase under this subsection before January 1, 2004 is entitled to receive the initial increase under this subsection on (1) January 1, 2004, (2) the first anniversary of the date of retirement, or (3) attainment of age 55, whichever occurs last. The changes to this

Section made by this amendatory Act of the 93rd General Assembly apply without regard to whether the fireman or annuitant terminated service before the effective date of this amendatory Act.

(b) Subsection (a) of this Section is not applicable to an employee receiving a term annuity.

(c) To help defray the cost of such increases in annuity, there shall be deducted, beginning September 1, 1959, from each payment of salary to a fireman, 1/8 of 1% of each such salary payment and an additional 1/8 of 1% beginning on September 1, 1961, and September 1, 1963, respectively, concurrently with and in addition to the salary deductions otherwise made for annuity purposes.

Each such additional 1/8 of 1% deduction from salary which shall, on September 1, 1963, result in a total increase of 3/8 of 1% of salary, shall be credited to the Automatic Increase Reserve, to be used, together with city contributions as provided in this Article, to defray the cost of the 1 1/2% annuity increments herein specified. Any balance in such reserve as of the beginning of each calendar year shall be credited with interest at the rate of 3% per annum.

The salary deductions provided in this Section are not subject to refund, except to the fireman himself, in any case in which a fireman withdraws prior to qualification for minimum annuity and applies for refund, or applies for annuity, and also where a term annuity becomes payable. In such cases, the total of such salary deductions shall be refunded to the fireman, without interest, and charged to the aforementioned reserve.

Laws 1963, p. 161, § 6-164, eff. July 1, 1963. Amended by P.A. 81-1187, § 1, eff. Jan. 1, 1981; P.A. 81-1536, § 1, eff. Jan. 1, 1981; P.A. 82-971, § 1, eff. Sept. 8, 1982; P.A. 82-1044, § 1, eff. Jan. 12, 1983; P.A. 83-1362, Art. III, § 15, eff. Sept. 11, 1984; P.A. 86-273, § 1, eff. Aug. 23, 1989; P.A. 89-136, § 15, eff. July 14, 1995; P.A. 93-654, § 5, eff. Jan. 16, 2004.

Sec. 6-164.1. Automatic annual increase; retirement on or before September 1, 1959.

(a) A retired fireman, qualifying for minimum annuity or who retired from service with 20 or more years of service, on or before September 1, 1959, at age 50 or over shall have, in January of the year following the year he attains the age of 65, or in January, 1970, if he is then over age 65, his then fixed and payable monthly annuity increased by an amount equal to 2% of the original grant of annuity, for each year he received annuity payments after the year in which he attains age 65. An additional 2% increase in such fixed and payable original granted annuity shall accrue in each January thereafter.

However, beginning January 1, 1996, the increases payable under this subsection (a) to a fireman born before January 1, 1945 shall be at the rate of 3% of the originally granted annuity amount, notwithstanding that the fireman terminated service prior to the effective date of this amendatory Act of 1995.

(b) The provisions of subsection (a) of this Section apply only to a retired fireman eligible for such increases in his annuity if he contributed to the fund a sum equal to 1% of the final average monthly salary used in the computation of the annuity for each full year of credited service upon which his annuity was computed. All such sums contributed shall be placed in a Supplementary Payment Reserve and used for the purposes of such fund account.

(c) Beginning with the monthly annuity payment due in July, 1982, the monthly annuity payment for any fireman who retired from the service before September 1, 1976 at age 50 or over with 20 or more years of service or who was granted duty disability benefits prior to September 1, 1957 and entitled to an annuity

or duty disability benefits on July 1, 1975 shall be not less than \$400.

(d) The difference in amount between the minimum monthly annuity specified in subsection (c) and the minimum monthly annuity to which the fireman was entitled before July 1, 1975, in accordance with the provisions of Section 6-128.1, shall be paid as a supplement in the manner set forth in subsection (e).

(e) To defray the annual cost of the increases indicated in the preceding part of this Section, the annual income accruing from investments held by this fund, above 4% a year, to the extent necessary and available to finance the cost of such increases for the following year, shall be transferred each year beginning with the year 1969 to a fund account designated as the Supplementary Payment Reserve from the Interest and Investment Reserve set forth in Section 6-203.

If the money in the Supplementary Payment Reserve in any year arising from interest income above 4% a year as defined in this Section accruing in the preceding year; and the contributions by retired persons, are insufficient to make the total payments to all persons entitled to the annuity under this Section; and any investment earnings over 4% a year beginning with the year 1969 not previously used to finance such increases and transferred to the Prior Service Annuity Reserve, may be used to the extent necessary and available to provide sufficient funds to finance such increases for the current year. Such sums shall be transferred from the Prior Service Annuity Reserve. If the total money available in the Supplementary Payment Reserve from such sources are insufficient to make the total payments to all persons entitled to such increases for the year, a proportionate amount computed as the ratio of the money available to the total of all the payments specified for that year shall be paid to each person for that year.

No part of any such increase under this Section is an obligation of the fund otherwise established under this Article 6.

Laws 1963, p. 161, § 6-164.1, added by P.A. 76-1163, § 1, eff. Aug. 29, 1969. Amended by P.A. 77-1496, § 1, eff. Sept. 8, 1971; P.A. 79-633, § 1, eff. Oct. 1, 1975; P.A. 82-971, § 1, eff. Sept. 8, 1982; P.A. 89-136, § 15, eff. July 14, 1995.

Sec. 6-164.2. Payments to city

(a) For the purposes of this Section, “city annuitant” means a person receiving an age and service annuity, a widow's annuity, a child's annuity, or a minimum annuity under this Article as a direct result of previous employment by the City of Chicago (“the city”).

(b) The board shall pay to the city, on behalf of the board's city annuitants who participate in any of the city's health care plans, the following amounts:

(1) From July 1, 2003 through June 30, 2008, \$85 per month for each such annuitant who is not eligible to receive Medicare benefits and \$55 per month for each such annuitant who is eligible to receive Medicare benefits.

(2) From July 1, 2008 through June 30, 2013, \$95 per month for each such annuitant who is not eligible to receive Medicare benefits and \$65 per month for each such annuitant who is eligible to receive Medicare benefits.

The payments described in this subsection shall be paid from the tax levy authorized under Section 6-165; such amounts shall be credited to the reserve for group hospital care and group medical and surgical plan benefits, and all payments to the city required under this subsection shall be charged against it.

(c) The city health care plans referred to in this Section and the board's payments to the city under this Section are not and shall not be construed to be pension or retirement benefits for the purposes of Section 5 of Article XIII of the Illinois Constitution of 1970.

Laws 1963, p. 161, § 6-164.2, added by P.A. 82-1044, § 1, eff. Jan. 12, 1983. Amended by P.A. 86-273, § 1, eff. Aug. 23, 1989; P.A. 90-32, eff. June 27, 1997; P.A. 92-599, eff. June 28, 2002; P.A. 93-42, eff. July 1, 2003.

Sec. 6-165. Financing; tax.

(a) Except as expressly provided in this Section, each city shall levy a tax annually upon all taxable property therein for the purpose of providing revenue for the fund. For the years prior to the year 1960, the tax rate shall be as provided for in the “Firemen's Annuity and Benefit Fund of the Illinois Municipal Code”^[1]. The tax, from and after January 1, 1968 to and including the year 1971, shall not exceed .0863% of the value, as equalized or assessed by the Department of Revenue, of all taxable property in the city. Beginning with the year 1972 and each year thereafter the city 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 such city that will produce, when extended, not to exceed an amount equal to the total amount of contributions by the employees to the fund made in the calendar year 2 years prior to the year for which the annual applicable tax is levied, multiplied by 2.23 through the calendar year 1981, and by 2.26 for the year 1982 and for each year thereafter.

To provide revenue for the ordinary death benefit established by Section 6-150 of this Article, in addition to the contributions by the firemen for this purpose, the city council shall for the year 1962 and each year thereafter annually levy a tax, which shall be in addition to and exclusive of the taxes authorized to be levied under the foregoing provisions of this Section, upon all taxable property in the city, as equalized or assessed by the Department of Revenue, at such rate per cent of the value of such property as shall be sufficient to produce for each year the sum of \$142,000.

The amounts produced by the taxes levied annually, together with the deposit expressly authorized in this Section, shall be sufficient, when added to the amounts deducted from the salaries of firemen and applied to the fund, to provide for the purposes of the fund.

(b) The taxes shall be levied and collected in like manner with the general taxes of the city, and shall be in addition to all other taxes which the city may levy upon all taxable property therein and shall be exclusive of and in addition to the amount of tax the city may levy for general purposes under Section 8-3-1 of the Illinois Municipal Code, approved May 29, 1961, as amended,^[2] or under any other law or laws which may limit the amount of tax which the city may levy for general purposes.

(c) The amounts of the taxes to be levied in each year shall be certified to the city council by the board.

(d) As soon as any revenue derived from such taxes is collected, it shall be paid to the city treasurer and held for the benefit of the fund, and all such revenue shall be paid into the fund in accordance with the provisions of this Article.

(e) If the funds available are insufficient during any year to meet the requirements of this Article, the city may issue tax anticipation warrants, against the tax levies herein authorized for the current fiscal year.

(f) The various sums, hereinafter stated, including interest, to be contributed by the city, shall be taken from the revenue derived from the taxes or otherwise as expressly provided in this Section. Except for defraying the cost of administration of the fund during the calendar year in which a city first attains a population of 500,000 and comes under the provisions of this Article and the first calendar year thereafter, any money of the city derived from any source other than these taxes or the sale of tax anticipation warrants shall not be used to provide revenue for the fund, nor to

pay any part of the cost of administration thereof, unless applied to make the deposit expressly authorized in this Section or the additional city contributions required under subsection (h).

(g) In lieu of levying all or a portion of the tax required under this Section in any year, the city may deposit with the city treasurer no later than March 1 of that year for the benefit of the fund, to be held in accordance with this Article, an amount that, together with the taxes levied under this Section for that year, is not less than the amount of the city contributions for that year as certified by the board to the city council. The deposit may be derived from any source legally available for that purpose, including, but not limited to, the proceeds of city borrowings. The making of a deposit shall satisfy fully the requirements of this Section for that year to the extent of the amounts so deposited. Amounts deposited under this subsection may be used by the fund for any of the purposes for which the proceeds of the taxes levied under this Section may be used, including the payment of any amount that is otherwise required by this Article to be paid from the proceeds of those taxes.

(h) In addition to the contributions required under the other provisions of this Article, by November 1 of the following specified years, the city shall deposit with the city treasurer for the benefit of the fund, to be held and used in accordance with this Article, the following specified amounts: \$6,300,000 in 1999; \$5,880,000 in 2000; \$5,460,000 in 2001; \$5,040,000 in 2002; and \$4,620,000 in 2003.

The additional city contributions required under this subsection are intended to decrease the unfunded liability of the fund and shall not decrease the amount of the city contributions required under the other provisions of this Article. The additional city contributions made under this subsection may be used by the fund for any of its lawful purposes.

Laws 1963, p. 161 § 6-165, eff. July 1, 1963. Amended by Laws 1967, p. 2899, § 1, eff. Aug. 11, 1967. Amended by P.A. 77-1491, § 1, eff. Sept. 8, 1971; P.A. 81-1187, § 1, eff. Jan. 1, 1981; P.A. 81-1509, Art. IV, § 112, eff. Sept. 26, 1980; P.A. 81-1536, § 1, eff. Jan. 1, 1981; P.A. 82-342, § 1, eff. Jan. 1, 1982; P.A. 89-136, § 15, eff. July 14, 1995; P.A. 90-766, § 5, eff. Aug. 13, 1998; P.A. 93-654, § 5, eff. Jan. 16, 2004.

[1] 40 ILCS 5/6-103.

[2] 65 ILCS 5/8-3-1.

Sec. 6-165.1. Picking up employee contributions.

The employer may pick up the employee contributions required by Sections 6-143.1, 6-152, 6-164, 6-166, 6-167, 6-168 and 6-170 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 employee contributions are picked up they shall be treated as employer contributions in determining tax treatment under the United States Internal Revenue Code;^[1] however, the employer 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,^[2] these contributions shall not be included as gross income of the employee until such time as they are distributed or made available. The employer shall pay these employee contributions from the same source of funds which is used in paying salary to the employee. The employer 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 6, including Section 6-165, in the same manner and to the same extent as employee contributions made prior to the

date picked up.

Laws 1963, p. 161, § 6-165.1 added by P.A. 81-1187, § 1, eff. Jan. 1, 1981. Amended by P.A. 81-1536, § 1, eff. Jan. 1, 1981.

[1] 26 U.S.C.A. § 1 et seq.

[2] 26 U.S.C.A. § 414

Sec. 6-166. Contributions for age and service annuities for present employees and future entrants.

After the effective date and prior to July 1, 1953, 3 1/2%, and after June 30, 1953, and prior to September 1, 1959, 6%, and beginning September 1, 1959, 7 1/8% of each payment of the salary of each present employee and future entrant shall be deducted and contributed to the fund for age and service annuity. The deductions shall be made at the time payments of salary are payable and shall continue while the employee is in service.

Concurrently with each such contribution, the city shall contribute 8 1/2% of each payment of salary, but the city contributions shall cease for all employees upon their attainment of age 63.

Each contribution by the employee and the city shall be allocated to the account of and credited to the employee, and shall be improved by interest at the applicable rate during the time he is in service until the age and service annuity is fixed. Any accretion, by way of interest or otherwise, upon such sum or any deduction from salary made after the annuity is fixed for a present employee or after attainment of age 63 by a future entrant shall not be credited to the employee for age and service annuity.

Laws 1963, p. 161, § 6-166, eff. July 1, 1963. Amended by P.A. 76-1668, § 1, eff. Oct. 3, 1969.

Sec. 6-167. Contributions for widow's annuities for present employees and future entrants.

Beginning on the effective date and prior to September 1, 1957, 1% of each payment of salary of not more than \$3,000 of each employee and beginning September 1, 1957, 1% of each payment of salary of not more than \$6,000 of each present employee and future entrant shall be deducted and contributed to the fund for widow's annuity. After September 1, 1967 and prior to January 1, 1976, 1%, and beginning January 1, 1976, 1 1/2% of salary without limitation shall be deducted from the pay of each present employee and future entrant and contributed to the fund for widow's annuity. The deduction shall be made at the time the payments of salary are payable and shall continue during the service of the employee.

Concurrently with each contribution, the city shall contribute 2% of each payment of salary.

Each contribution by the employee and the city shall be allocated to the accounts of and credited to the employee for widow's annuity.

Laws 1963, p. 161, § 6-167, eff. July 1, 1963. Amended by Laws 1967, p. 2907, § 1, eff. Aug. 11, 1967; P.A. 76-1668, § 1, eff. Oct. 3, 1969; P.A. 79-633, § 1, eff. Oct. 1, 1975.

Sec. 6-168. Contributions for death benefit.

To defray the cost of the ordinary death benefit, each fireman in service on or after January 1, 1962, shall make contributions in addition to the contributions otherwise provided in this Article, in the amount of \$2.50 per monthly period. This contribution shall begin with the first pay period accruing after January 1, 1962, and

shall be deducted from the salary of each fireman at the same time and with the same frequency as deductions are made for the other purposes of this Article.

Contributions towards this benefit shall be made only when the fireman is in active service and in receipt of salary. Firemen in receipt of disability benefits and firemen in receipt of annuities whose retirement occurred on or after January 1, 1962, shall not be required to make contributions during such period of disability or retirement.

The amount contributed by such city, through the tax levy prescribed in Section 6-165 hereof toward this ordinary death benefit, shall be credited each year to the death benefit reserve and a credit for the amount of \$142,000 from each tax levy beginning with the year 1962 shall be made to this reserve notwithstanding the requirements for all other purposes of this Article.

Laws 1963, p. 161, § 6-168, eff. July 1, 1963.

Sec. 6-169. Contributions by city for duty disability benefits and widow's benefits.

In lieu of salary deductions for annuity purposes, the city shall contribute sums equal to such amounts for any period during which a fireman received duty disability benefit or occupational disease disability benefit. The contributions shall be credited to the disabled fireman and shall be regarded for annuity purposes as sums contributed by the fireman.

The city shall also contribute amounts ordinarily contributed for annuity purposes for such fireman as though he were in active discharge of his duties during either such disability.

To provide widow's annuity in accordance with the benefits authorized in Section 6-140, the city shall contribute such sums annually, from the date of the fireman's death to provide said annuity to the widow for life.

Laws 1963, p. 161, § 6-169, eff. July 1, 1963. Amended by Laws 1967, p. 2913, § 1, eff. Aug. 11, 1967; P.A. 77-1580, § 1, eff. Jan. 1, 1972; P.A. 81-1187, § 1, eff. Jan. 1, 1981; P.A. 81-1536, § 1, eff. Jan. 1, 1981.

P.A. 81-1536 reinstated the text as it read prior to amendment by P.A. 81-1187.

Sec. 6-170. Contributions by city and firemen for ordinary disability benefits.

The city shall contribute all amounts ordinarily contributed by it for annuity purposes for any fireman receiving ordinary disability benefit and the fireman shall receive credit therefor as though he were in active discharge of his duties during disability.

For each year, at least 1/3 of the total sum estimated annually by the board as necessary to provide ordinary disability benefits during the year shall be contributed by the firemen as follows:

Such amount (1/3 of said total sum) shall be prorated among all such firemen in proportion to the annual salary of each fireman, the percentage of each such annual salary which the sum related thereto shall constitute shall be ascertained, and a sum equal to a life percentage of each payment of such salary, but not less than 1/8 of 1% of each such payment, shall be deducted from each payment of salary.

The city shall contribute the balance of the total sum estimated annually as necessary to provide ordinary disability benefits during each year.

Whenever the balance in the ordinary disability reserve at the end of any calendar year, exclusive of employee contributions and city contributions for ordinary disability benefit purposes for such year, is sufficient to provide for all valid claims for ordinary disability benefits due for such year, such salary

deductions for such year shall forthwith become the property of the respective firemen concerned. Any fireman from whose salary such deductions were made for such year may direct the board to transfer such deductions to the Gift Reserve to be used as he specifies in writing, or may otherwise direct the retirement board as to the disposition to be made of these deductions, excepting that they may not be credited to his account in the salary deduction reserve or in the annuity payment reserve; and the city shall not be required to contribute any amount for ordinary disability benefit purposes for such year.

Laws 1963, p. 161, § 6-170, eff. July 1, 1963.

Sec. 6-171. Contributions by city for certain annuities.

(a) Each city shall contribute annually, from the sum produced by tax levy herein authorized, all sums required for the purposes of this Article, other than those stated in this Section.

(b) Thereafter, the balance of the sum produced by the tax levy shall be applied to provide prior service and widow's prior service annuities under this Article, and all annuities, pensions and benefits which have been or shall be granted under "An Act to provide for a firemen's pension fund and to create a board of trustees to administer said pension fund in cities having a population exceeding two hundred thousand (200,000) inhabitants", filed June 14, 1917, as amended,^[1] and also for the purpose of providing that part of any annuity described in Sections 6-123, 6-128, 6-141 and 6-164 of this Article for which moneys are not provided under this Article, and to make possible the transfer of reserves from the investment and interest reserve to other reserves.

(c) All amounts contributed by the city for the purposes of this Section shall be credited to the prior service annuity reserve except that contributions made for the purposes of Section 6-164 shall be credited to the automatic increase reserve. When the balance of each of these reserves equals the liabilities of each such reserve (including, in addition to all other liabilities of such reserve, the present value, according to the applicable mortality table, and applicable interest rate, of all annuities, present or prospective, or parts of such annuities chargeable to that reserve) the city shall cease to contribute the sum stated in paragraph (b) of this Section; provided, if at any time the balance of the investment and interest reserve is not sufficient to permit a transfer of moneys from that reserve to any other reserve, in accordance with the provisions of this Article, the city shall, as soon as practicable thereafter, contribute sums sufficient to make possible such transfer of the amounts required.

(d) If by reason of annexation of territory and the employment by the city of any fireman employed in the territory at the time of the annexation, after the city has ceased to contribute as provided in paragraph (b) of this Section, contributions to provide prior service and widow's prior service annuity for such fireman becomes necessary for such annuity purposes, the city shall, as soon as practicable thereafter, contribute sums sufficient to provide such annuities.

Laws 1963, p. 161, § 6-171, eff. July 1, 1963.

[1] Former IL Rev. Stat. ch. 24, ¶ 931, et seq. (repealed)

Sec. 6-172. Contributions by city for administration costs.

Beginning September 1, 1959, the city shall contribute, the entire costs of administration of the fund from revenue derived from the taxes authorized to be levied for the fund.

Laws 1963, p. 161, § 6-172, eff. July 1, 1963.

Sec. 6-173. Other city contributions — Estimates.

The board shall estimate the amounts required each year to be contributed by the city for all annuities, benefits and administrative expenses. All amounts shall be paid annually by the city into the fund from the taxes herein authorized.

If it is not possible or practicable for the city to make contributions for age and service and widow's annuity at the time deductions from employees' salaries are made for these purposes, the city shall make such contributions as soon as possible thereafter, with interest thereon at the applicable rate to the time they shall be made.

Laws 1963, p. 161, § 6-173, eff. July 1, 1963. Amended by P.A. 81-1187, § 1, eff. Jan. 1, 1981; P.A. 81-1536, § 1, eff. Jan. 1, 1981.

P.A. 81-1536 reinstated the text as it read prior to amendment by P.A. 81-1187.

Sec. 6-174. Board created.

A board of 8 members shall constitute a board of trustees authorized to administer the provisions of this Article. The board shall be known as the Retirement Board of the Firemen's Annuity and Benefit Fund of the city.

The board shall consist of the city treasurer, the city comptroller, the city clerk, a deputy fire commissioner designated by the fire commissioner of the city, 3 firemen employed by the city, and 1 annuitant of the fund or a fireman pensioner of any prior firemen's pension fund in operation, by authority of law, in the city. Children less than age 18 shall not be eligible for membership.

The members of a retirement board holding office at the time this Article becomes effective, including elected and ex officio members, shall continue in office until the expiration of their respective terms or appointment and until their respective successors are elected or appointed, and qualified.

In a city which first attains a population of over 500,000 and comes under the provisions of this Article, the active firemen members of the board of trustees of any firemen's pension fund then in effect in such city and the member of such board who was chosen from the retired members of such fund shall become members of the board as follows:

(a) The active fireman member for whom the highest number of votes was cast and counted at the most recent election for board members shall become a member of the retirement board for a term which shall end on December 1st of the third year after the year in which this Article comes into force in the city; the member of the board for whom the second highest number of votes was cast and counted at such election shall become a member of the retirement board for a term which shall end on December 1st of the second year after the year in which this Article comes into force in the city; and the member of the board for whom the third highest number of votes was cast and counted at such election shall become a member of the retirement board for a term which shall end on December 1st of the first year after the year in which this Article comes into force in the city.

(b) The annuitant member of the pension fund shall become a member of the board for a term which shall end on December 1st of the second year after the year in which this Article comes into force in the city.

The board shall conduct regular elections annually, at least 30 days prior to the expiration of the term of the active fireman member of the board whose term next expires, for the election of a successor for a term of 3 years. The board also shall conduct regular elections biennially, at least 30 days prior to the expiration of the term of the member who is a pensioner of any pension fund formerly in effect in such city or an annuitant of the annuity and benefit fund herein provided, for the election of a successor to such member for a term of 2 years.

Any member of the board, elected as aforesaid, shall continue in office until his successor is elected and qualified.

Each member of the board, before entering upon the duties of his office, shall take the oath prescribed by the Constitution of this State, which oath shall be filed in the office of the city clerk of the city.

Laws 1963, p. 161, § 6-174, eff. July 1, 1963. Amended by P.A. 86-273, § 1, eff. Aug. 23, 1989.

Sec. 6-175. Board elections.

The regular elections for members of the board shall be held by mail. The board shall designate not less than 2 clerks of election to conduct the election. The board shall furnish the clerks of election with a list of firemen, pensioners and annuitants eligible to vote at the election, and tally sheets to be used in counting the vote. The clerks of election shall count the votes cast, recording on the tally sheets provided a true count of ballots cast for each candidate and the correct number of unused and spoiled ballots.

Immediately after all ballots are counted, the clerks of election shall certify the tally sheets by signing them at the place provided, the marked ballots shall be sealed and delivered together with all other materials used in the election to the office of the board, which shall cause a detailed receipt to be issued to each clerk of election upon receiving such material. Not later than 30 days prior to the elections, the retirement board shall publish written rules for the conduct of the elections in conformity herewith, including notification to eligible voters and provision for poll watchers for candidates to be present at the places where the votes are counted.

At any election for active firemen members, all firemen employed by the city at the time the election is held and all firemen on occupational, duty or ordinary disability at the time the election is held shall have a right to vote.

At any election for the pensioner or annuitant member, all annuitants and pensioners (except children less than age 18) and the legal guardian of any child annuitant or child pensioner whose mother or stepmother shall not be an annuitant or pensioner, shall have a right to vote.

Ballots to be used in such elections shall be of a secret character. The board shall mail, to each person who is entitled to vote, a ballot which permits such person to vote by mail.

The board shall provide by its rules sufficient time before the date of election to permit the voting by mail provided herein. The mailed ballots shall remain sealed until the official tallying is begun, at which time all mail votes shall be tallied by not less than 2 clerks of election at the office of the board as hereinabove set forth.

Within 72 hours after the close of each election, the board shall cause records pertaining to the election, including all lists of persons eligible to vote, all ballots, used, unused and spoiled, and all tally sheets used in the counting of votes, to be deposited with the city clerk who shall preserve all such material for 6 months from the date of election.

Laws 1963, p. 161, § 6-175, eff. July 1, 1963. Amended by P.A. 82-1006, § 1, eff. Jan. 1, 1983; P.A. 83-152, § 1, eff. Aug. 29, 1983.

Sec. 6-176. Vacancy on board.

A vacancy on the board owing to death, resignation or any other cause, shall be filled as follows: if the vacancy is that of an ex-officio member, the mayor of the city shall appoint a person to serve until a person qualified as hereinbefore described shall assume the duties of member of the board. If the vacancy is of an active

fireman member, or a pensioner or annuitant member, the successor shall be elected to serve during the remainder of the unexpired term at a special election to be held by the board within 30 days from the date the vacancy occurs and to be conducted in the same manner as the regular annual election.

A member elected by the active firemen who resigns or is discharged from the fire service of the city shall automatically cease to be a member of the board.

Any Elective member of the board shall be subject to recall as follows:

If not less than 60% of the active firemen contributors to the fund, or not less than 60% of the pensioners and annuitants (minors under age 18 excepted), petition the board in writing to declare vacant the membership of an active fireman member or pensioner or annuitant, as the case may be, the board, within 15 days after receipt of the petition shall declare such membership vacant. A member of the board is not subject to recall more than once in any calendar year nor within one year after a previous recall petition.

Laws 1963, p. 161, § 6-176, eff. July 1, 1963. Amended by P.A. 81-854, § 1, eff. Jan. 1, 1980.

Sec. 6-177. Board officers.

As soon as possible after the board membership is first completed, the board shall meet and from among its members elect by a majority vote of the members who vote upon the question, a president, a vice president, and a secretary, who shall serve until their respective successors are elected.

At each regular meeting in December thereafter, the board shall elect, by a majority vote of the members who vote upon the question, a president, a vice president, and a secretary from among its own members. The secretary shall be chosen from the active firemen members of the board. The secretary shall be detailed to the pension board office by the Fire Commissioner upon the secretary's election. The secretary shall keep a record of the proceedings of all meetings of the board and shall perform such other duties as the board directs.

Laws 1963, p. 161, § 6-177, eff. July 1, 1963. Amended by Laws 1967, p. 2899, § 1, eff. Aug. 11, 1967; Amended by P.A. 86-273, § 1, eff. Aug. 23, 1989.

Sec. 6-178. Board meetings.

The board shall hold regular meetings in each month and such other meetings as it deems necessary. A majority of the members shall constitute a quorum for the transaction of business at any meeting; provided, that no pension, annuity, or benefit shall be allowed or granted and no money shall be paid out of the fund unless ordered by the affirmative vote of a majority of the total membership of the board as shown by roll call entered upon the official record of proceedings of the meeting at which such action is taken. All board meetings shall be open to the public.

Laws 1963, p. 161, § 6-178, eff. July 1, 1963. Amended by P.A. 86-273, § 1, eff. Aug. 23, 1989.

Sec. 6-179. Board's powers and duties.

The board shall have the powers and duties stated in Section 6-180 to 6-191, inclusive, in addition to the other powers and duties provided in this Article.

Laws 1963, p. 161, § 6-179, eff. July 1, 1963.

Sec. 6-180. To supervise deductions and contributions.

To see that all amounts specified in this Article to be applied to the fund, from any source, are collected and so applied; to see that the sums to be deducted from the salaries of firemen are deducted and paid into the fund, and that the sums to be contributed by the city are so contributed and received into the fund, and that all interest upon moneys due the fund and all other moneys which accrue to the fund are collected and paid into it.

Laws 1963, p. 161, § 6-180, eff. July 1, 1963. Amended by P.A. 81-1187, § 1, eff. Jan. 1, 1981; P.A. 81-1536, § 1, eff. Jan. 1, 1981.

P.A. 81-1536 reinstated the text as it read prior to amendment by P.A. 81-1187.

Sec. 6-181. To notify comptroller of deductions.

To notify the city comptroller of the amounts or percentages of salary to be deducted from the salaries of firemen and paid into the fund.

Laws 1963, p. 161, § 6-181, eff. July 1, 1963. Amended by P.A. 81-1187, § 1, eff. Jan. 1, 1981; P.A. 81-1536, § 1, eff. Jan. 1, 1981.

P.A. 81-1536 reinstated the text as it read prior to amendment by P.A. 81-1187.

Sec. 6-182. 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.

Laws 1963, p. 161, § 6-182, eff. July 1, 1963.

Sec. 6-183. To invest money.

To invest the monies of the fund in accordance with the provisions set forth in 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 prudent.

The Board may sell any of the securities belonging to the Fund and borrow money upon such securities as collateral whenever, in its judgment, such action is necessary to meet the cash requirements of the Fund. 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.^[1] The limitations set forth in such Section 6 shall be applicable only at the time of investment and shall not require the liquidation of any investment at any time.

The board shall have the authority to enter into such agreements and to execute such documents as 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 book value in accordance with accounting procedures approved by the board. No adjustments shall be made in investment carrying values for ordinary current market price fluctuations; but reserves may be provided to account for possible losses or unrealized gains as determined by the board.

The book value of investments held by the pension fund in one or more commingled investment accounts shall be the cost of its units of participation in such commingled account or accounts as recorded on the books of the board.

The board of trustees of any fund established under this Article may not transfer its investment authority, nor transfer the assets of the fund to any other person or entity for the purpose of consolidating or merging its assets and management with any other pension fund or public investment authority, unless the board resolution authorizing such transfer is submitted for approval to the contributors and pensioners of the fund at elections held not less than 30 days after the adoption of such resolution by the board, and such resolution is approved by a majority of the votes cast on the question in both the contributors election and the pensioners election. The election procedures and qualifications governing the election of trustees shall govern the submission of resolutions for approval under this paragraph, insofar as they may be made applicable.

Laws 1963, p. 161, § 6-183, eff. July 1, 1963. Amended by Laws 1967, p. 2449, § 1, eff. July 31, 1967. Amended by P.A. 76-1421, § 1, eff. Sept. 22, 1969; P.A. 77-1491, § 1, eff. Sept. 8, 1971; P.A. 77-1765, § 1, eff. July 1, 1972; P.A. 77-2141, § 1, eff. July 29, 1972; P.A. 78-255, § 61, eff. Oct. 1, 1973; P.A. 79-144, § 1, eff. Oct. 1, 1975; P.A. 81-630, § 1, eff. Jan. 1, 1980; P.A. 81-978, § 1, eff. Jan. 1, 1980; P.A. 81-1500, § 1, eff. Jan. 1, 1981; P.A. 81-1509, Art. 1, § 62, eff. Sept. 26, 1980; P.A. 82-308, § 1, eff. Aug. 21, 1981; P.A. 82-740, § 1, eff. Jan. 1, 1982; P.A. 82-960; § 1, eff. Aug. 25, 1982; P.A. 83-970, § 1, eff. Dec. 2, 1983; P.A. 86-273, § 1, eff. Aug. 23, 1989.

[1] 30 ILCS 235/6.

Sec. 6-184. To have an audit.

To contract with an independent certified public accounting firm to perform an annual audit of the assets of the fund and issue a financial opinion. The annual audit shall be in addition to any examination of the fund by the State Director of Insurance.

Laws 1963, p. 161, § 6-184, eff. July 1, 1963. Amended by P.A. 86-273, § 1, eff. Aug. 23, 1989.

Sec. 6-185. To authorize payments.

To authorize the payment of any annuity, pension or benefit granted under this Article, or under any other Act relating to firemen's pensions, heretofore in effect in the city which has been superseded by this Article; to increase, reduce, or suspend any such annuity, pension, or benefit whenever any part thereof was secured or granted, or the amount thereof fixed, as the result of misrepresentation, fraud, or error; provided, that the annuitant, pensioner, or beneficiary concerned shall be notified and given an opportunity to be heard concerning such proposed action. The board shall have exclusive original jurisdiction in all matters relating to or affecting the fund, including, in addition to all other matters, all claims for annuities, benefits, refunds or pensions.

Laws 1963, p. 161, § 6-185, eff. July 1, 1963.

Sec. 6-186. To require statements and determine service credits.

To require each fireman, including those on vacation and on leave of absence to file a statement, in such form as the board directs, concerning service rendered prior to the effective date, from which the board shall make a determination of the length of such service; to determine, from such information as shall be available, the period of service rendered prior to the effective date by any fireman who fails to file such a statement.

The determination by the board shall be conclusive as to any such period of service unless the board reconsiders any case within 2 years from the date of the determination and changes the determination.

Laws 1963, p. 161, § 6-186, eff. July 1, 1963.

Sec. 6-187. To issue certificate of service.

To issue to each present employee a certificate which shall show the entire period of service rendered by him prior to the effective date and the amounts to his credit as of such date for prior service annuity and widow's prior service annuity.

Laws 1963, p. 161, § 6-187, eff. July 1, 1963.

Sec. 6-188. To submit annual report to city council.

To submit a report annually in June to the city council. The report shall be made as of the close of business on December 31st of the preceding year, and shall contain a detailed statement of the affairs of the fund, its income and disbursements for such year, its assets and liabilities, and the status of the fund reserves.

Laws 1963, p. 161, § 6-188, eff. July 1, 1963.

Sec. 6-189. To subpoena witnesses.

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

Laws 1963, p. 161, § 6-189, eff. July 1, 1963.

Sec. 6-190. To appoint employees.

To appoint such actuarial, medical, legal, clerical or other employees as may be necessary. The board shall develop procedures for obtaining, by contract or employment, any necessary professional assistance including investment advisors and managers, auditors, actuaries, and medical and legal professionals.

Laws 1963, p. 161, § 6-190, eff. July 1, 1963. Amended by P.A. 86-273, § 1, eff. Aug. 23, 1989.

Sec. 6-190.1. To have a budget.

The board shall adopt an annual budget at its regular January meeting.

Laws 1963, p. 161, § 6-190.1, eff. July 1, 1963, added by P.A. 86-273, § 1, eff. Aug. 23, 1989.

Sec. 6-191. To make rules.

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

Laws 1963, p. 161, § 6-191, eff. July 1, 1963.

Sec. 6-192. Moneys which may be held on deposit.

To pay annuities and benefits, the board may at all times keep uninvested a sum not in excess of the amount required for such payments which become due and payable within the following 90 days. Such sum or any part thereof, shall be kept on deposit in any bank or savings and loan association authorized to do business in this

State. The amount which the board may deposit in any such bank or savings and loan association, however, shall not exceed 25% of the paid up capital and surplus of the bank or savings and loan association.

No bank or savings and loan association shall receive investment funds as permitted by this Section, unless it has complied with the requirements, other than the maximum deposit requirement, 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.^[1]

Laws 1963, p. 161, § 6-192, eff. July 1, 1963. Amended by P.A. 83-541, § 62, eff. Sept. 17, 1983.

[1] 30 ILCS 235/6

Sec. 6-193. Accounting.

An adequate system of accounts and records shall be established to give effect to the requirements of this Article, and shall be maintained in accordance with generally accepted accounting principles. The reserves designated in Sections 6-194 to 6-205, inclusive, shall be maintained.

Laws 1963, p. 161, § 6-193, eff. July 1, 1963. Amended by P.A. 86-273, § 1, eff. Aug. 23, 1989.

Sec. 6-194. Expense reserve.

Amounts contributed by the city for cost of administration shall be credited to this reserve. All expenses of administration shall be charged to this reserve.

Laws 1963, p. 161, § 6-194, eff. July 1, 1963.

Sec. 6-195. City contribution reserve.

All amounts which the city contributes for age and service annuity, widow's and supplemental annuity, except those contributed in lieu of deductions from salary of any fireman who receives duty disability benefit, and all amounts transferred to this reserve from the investment and interest reserve shall be credited to this reserve.

An individual account shall be kept in this reserve for each employee and for each widow for which the city shall contribute for supplemental annuity to which city contributions and interest shall be credited.

At least once each year, and always before any transfer is made from this reserve to any other reserve, the credits shall be improved by interest.

When the annuity for a fireman or widow is fixed, and when supplemental annuity for a widow first becomes payable, the total amount in this reserve for the purpose of providing such annuity and required therefor shall be charged to this reserve and credited to the annuity payment reserve.

If there is to the credit of any fireman who withdraws from service before age 63, an amount in excess of that required to provide him age and service annuity, or in excess of that required to provide widow's annuity for his wife (either or both) such amount shall be retained in this reserve and improved by interest until the fireman becomes age 63 or dies, whichever event occurs first. Any such accumulated amount shall then be used in accordance with the provisions of this Article.

Laws 1963, p. 161, § 6-195, eff. July 1, 1963. Amended by P.A. 76-1668, § 1, eff. Oct. 3, 1969; P.A. 81-1187, § 1, eff. Jan. 1, 1981; P.A. 81-1536, § 1, eff. Jan. 1, 1981.

P.A. 81-1536 reinstated the text as it read prior to amendment by P.A. 81-1187.

Sec. 6-196. Salary deduction reserve.

The following amounts shall be credited to this reserve: (1) Amounts deducted from salaries of firemen for age and service annuity and widow's annuity; (2) amounts contributed by the city for any such annuity purpose for any fireman who receives duty disability benefit, in lieu of deductions from his salary; and (3) amounts transferred to this reserve from the investment and interest reserve.

An individual account shall be kept for each fireman from whose salary any such amount is deducted. As such amounts are received, they shall be allocated and credited to the respective accounts of the firemen.

At least once each year, and always before any moneys shall be transferred to any other reserve, the sums credited shall be improved by interest.

When the annuity for a fireman or widow is fixed or granted, the total amount in this reserve for the purpose of the annuity and required therefor shall be charged thereto and credited to the annuity payment reserve.

Amounts resulting from salary deductions, and amounts resulting from contributions of the city for any fireman who receives duty disability benefit in lieu of deductions from his salary, that are to be refunded in accordance with the provisions of this Article, except those referred to in Section 6-197, shall be charged to this reserve.

Laws 1963, p. 161, § 6-196, eff. July 1, 1963. Amended by P.A. 81-1187, § 1, eff. Jan. 1, 1981; P.A. 81-1536, § 1, eff. Jan. 1, 1981.

P.A. 81-1536 reinstated the text as it read prior to amendment by P.A. 81-1187.

Sec. 6-197. Annuity payment reserve.

The following amounts shall be credited to this reserve: (1) amounts transferred from the city contribution reserve and from the salary deduction reserve for the payment of annuities which have been fixed; (2) amounts deducted from the salary of a fireman after the amount of his age and service annuity has been fixed; and (3) amounts transferred to this reserve from the investment and interest reserve.

All age and service annuities and all widow's annuities shall be charged to this reserve. Any amount to be refunded on account of such annuities under Sections 6-143, 6-160 and 6-162 of this Article shall be charged to this reserve.

If a fireman whose annuity is fixed or granted withdraws from service and thereafter re-enters service before age 63, an amount determined in accordance with this Article shall be charged to this reserve and credited to him for age and service annuity in the city contribution and salary deduction reserves, respectively. Such amount shall be credited in said reserves in the ratio in which the respective amounts transferred from such reserves for age and service annuity for the fireman bear to each other at the time his annuity was fixed. If the wife of such fireman when he re-enters service was his wife when annuity for his wife was fixed, an amount to be determined as provided in this Article shall be transferred from this reserve and credited to the fireman for widow's annuity in the city contribution reserve and the salary deduction reserve, respectively. Such amount shall be credited in said reserves in the ratio in which the respective amounts transferred bear to each other at the time the annuity for the wife of the fireman was fixed.

If at the end of any year the balance in the Annuity Payment Reserve is in excess of the liabilities chargeable thereto by 15% thereof, the excess shall be transferred to the Investment and Interest Reserve, Ordinary Disability Benefit Reserve, Expense Reserve, Prior Service Annuity Reserve, or City Contribution Reserve in the order named, to remove any deficiency then existing in such reserves.

Laws 1963, p. 161, § 6-197, eff. July 1, 1963. Amended by P.A. 76-1668, § 1, eff. Oct. 3, 1969; P.A. 81-1187, § 1, eff. Jan. 1, 1981; P.A. 81-1536, § 1, eff. Jan. 1, 1981.

P.A. 81-1536 reinstated the text as it read prior to amendment by P.A. 81-1187.

Sec. 6-198. Prior service annuity reserve.

The following amounts shall be credited to this reserve: (1) All contributions of the city for prior service annuity and widow's prior service annuity; (2) all other contributions of the city to provide prior service annuities in accordance with this Article shall be credited to this reserve; and (3) all assets of any firemen's pension fund which were received by the board under "An Act to provide for a firemen's pension fund and to create a board of trustees to administer said fund in cities having a population exceeding two hundred thousand (200,000) inhabitants", filed June 14, 1917, as amended,^[1] in such city on the effective date, as provided in Section 10-9-53 of the Firemen's Annuity and Benefit Fund Act of the Illinois Municipal Code.^[2]

All prior service annuities and widow's prior service annuities payable under this Article and the "Firemen's Annuity and Benefit Fund Act of the Illinois Municipal Code",^[3] and all annuities, benefits and pensions which have been or shall be granted under said Act, filed June 14, 1917, as amended, and the requirements for term annuities, shall be charged to this reserve.

If at any time the balance in the investment and interest reserve is not sufficient to permit a transfer from that reserve to the annuity payment reserve of such amounts as are necessary according to the American Experience Table of Mortality and the Combined Annuity Table and applicable rates of interest, whichever table applies, to make the balance of the annuity payment reserve equal to the liabilities chargeable thereto (including among such liabilities, and in addition to all other liabilities of such reserve, the present values of all annuities entered upon, and of all annuities fixed and not entered upon to be charged to such reserve) any amount necessary for such purpose shall be transferred from this reserve to the investment and interest reserve.

Laws 1963, p. 161, § 6-198, eff. July 1, 1963. Amended by Laws 1963, p. 2034, § 1, eff. July 25, 1963.

[1] Former IL Rev. Stat. ch. 24, ¶ 931, et seq. (repealed).

[2] Former IL Rev. Stat. ch. 24, ¶ 10-9-53 (repealed).

[3] Former IL Rev. Stat. ch. 24, ¶ 10-9-1 et seq. (repealed; see now 40 ILCS 5/6-101 et seq.).

Sec. 6-199. Child's annuity reserve.

Amounts contributed by the city for child's annuities shall be credited to this reserve and all such annuities shall be charged to it.

Laws 1963, p. 161, § 6-199, eff. July 1, 1963.)

Sec. 6-200. Duty disability reserve.

Amounts contributed by the city for duty disability benefit, child's disability benefit, and compensation annuity shall be credited to this reserve, and all such benefits and annuities shall be charged to it.

Laws 1963, p. 161, § 6-200, eff. July 1, 1963.

Sec. 6-201. Ordinary disability reserve.

Amounts contributed by the city, and all amounts deducted from the salaries of firemen for ordinary disability benefits shall be credited to this reserve, and all such benefits shall be charged to it.

Laws 1963, p. 161, § 6-201, eff. July 1, 1963. Amended by P.A. 81-1187, § 1, eff. Jan. 1, 1981; P.A. 81-1536, § 1, eff. Jan. 1, 1981.

P.A. 81-1536 reinstated the text as it read prior to amendment by P.A. 81-1187.

Sec. 6-202. Gift reserve.

All money or property received by the board for any purposes of the fund under any law other than this law, or as gifts, grants, or bequests or in any manner other than as provided in this Article, shall be placed in this reserve and used for the purposes of the fund as the board decides; provided that, whenever any gift of moneys or other property is made to this reserve to be used for the benefit of any class of beneficiaries of this fund, such moneys or other property shall be used only for such specified purpose. The balance in this reserve shall be annually improved by interest at the rate realized by the Board on its investments in the previous year.

Laws 1963, p. 161, § 6-202, eff. July 1, 1963. Amended by P.A. 86-273, § 1, eff. Aug. 23, 1989.

Sec. 6-203. Investment and interest reserve.

All gains from investments and all interest earnings shall be credited to the investment and interest reserve. All losses from investments shall be charged to this reserve. From this reserve shall be transferred all amounts due in interest upon balances existing in the city contribution, salary deduction, prior service annuity, ordinary disability, and the gift reserves.

Such amounts as may be necessary, according to the American Experience Table of Mortality and interest at 4% per annum, or the Combined Annuity Mortality Table with 4% per annum as to the assets or liabilities to which either table may be applicable in accordance with this Article for the purpose of establishing a balance in the annuity payment reserve equal to the liabilities chargeable thereto (including among such liabilities and in addition to all other liabilities of such reserve the present values of all annuities entered upon, or fixed and not entered upon, to be charged to such reserve) shall be transferred to the annuity payment reserve at least once each year.

That portion of the annual investment earnings on the fund's invested assets as required by this Section shall be transferred from the investment and interest reserve to the Supplementary Payment Reserve.

Any balance in the investment and interest reserve shall be either charged or credited to the Prior Service Annuity Reserve depending on whether a deficiency or surplus exists in the investment and interest reserve.

Laws 1963, p. 161, § 6-203, eff. July 1, 1963. Amended by P.A. 76-1163, § 1, eff. Aug. 29, 1969; P.A. 81-1187, § 1, eff. Jan. 1, 1981; P.A. 81-1536, § 1, eff. Jan. 1, 1981.

P.A. 81-1536 reinstated the text as it read prior to amendment by P.A. 81-1187.

Sec. 6-204. Death benefit reserve.

Amounts contributed by firemen and the city for ordinary death benefits shall be credited to this reserve and all such benefits shall be charged to this reserve. At the close of each fiscal year, interest at the rate of 3% per year shall be credited on the mean balance in this reserve.

Laws 1963, p. 161, § 6-204, eff. July 1, 1963. Amended by P.A. 81-1187, § 1, eff. Jan. 1, 1981; P.A. 81-1536, § 1, eff. Jan. 1, 1981.

P.A. 81-1536 reinstated the text as it read prior to amendment by P.A. 81-1187.

Sec. 6-205. Automatic increase reserve.

Amounts contributed by firemen and the city to provide the 1 1/2% retirement annuity increments as provided in Section 6-164, together with interest allocations, shall be credited to this reserve, and all payments for annuity increments shall be charged to this reserve.

Laws 1963, p. 161, § 6-205, eff. July 1, 1963. Amended by P.A. 81-1187, § 1, eff. Jan. 1, 1981; P.A. 81-1536, § 1, eff. Jan. 1, 1981.

P.A. 81-1536 reinstated the text as it read prior to amendment by P.A. 81-1187.

Sec. 6-206. Deficiencies in reserves.

If at any time the balance in the expense reserve, the prior service annuity reserve, the child's annuity reserve, the duty disability reserve, or the ordinary disability reserve (either one of these) is not sufficient to provide for expenses, annuities or benefits which are chargeable to such reserves, the remainder required shall be transferred from any or all of the following named reserves in the order stated: city contribution reserve, prior service annuity reserve, salary deduction reserve. When amounts in excess of that required to pay any expenses, annuities or benefits chargeable to the reserves to which such sums have been transferred shall be received into such reserves, such excess amounts shall be transferred to the reserves from which any such sums were taken until the full sum is returned to the reserves from which a transfer was made. Interest at 4% per annum upon any transfer and retransfer shall be credited to the investment and interest reserve.

Laws 1963, p. 161, § 6-206, eff. July 1, 1963. Amended by P.A. 81-1187, § 1, eff. Jan. 1, 1981; P.A. 81-1536, § 1, eff. Jan. 1, 1981.

P.A. 81-1536 reinstated the text as it read prior to amendment by P.A. 81-1187.

Sec. 6-207. Treasurer of fund.

The city treasurer of the city is ex officio, the treasurer and custodian of the fund and shall furnish the board a bond of such amount as it designates, which bond shall indemnify the board against any loss which may result from any action or failure to act on the part of such treasurer and custodian or any of his agents. All fees and charges incidental to the procuring and giving of the bond shall be paid by the board.

Laws 1963, p. 161, § 6-207, eff. July 1, 1963.

Sec. 6-208. Attorney.

The chief legal officer of the city is ex officio, the legal advisor of and attorney for the board. The detailed legal work necessary to the proper administration of the fund shall be performed by a licensed attorney employed and paid by the board. All legal opinions of the attorney so employed shall be submitted to the chief legal officer of the city before action shall be taken thereon by the board.

Laws 1963, p. 161, § 6-208, eff. July 1, 1963.

Sec. 6-209. Computation of service.

In computing the service rendered by a fireman prior to the effective date, the following periods shall be counted, in addition to all periods during which he performed the duties of his position, as periods of service for annuity purposes only: All periods of (a) vacation, (b) leave of absence with whole or part pay, (c) leave of

absence without pay which were necessary on account of disability, and (d) leave of absence during which he was engaged in the military or naval service of the United States of America. Service credit shall not be allowed for any period during which a fireman was in receipt of pension on account of disability from any pension fund superseded by this fund.

In computing the service rendered by a fireman on and after the effective date, the following periods shall be counted in addition to all periods during which he performed the duties of his position, as periods of service for annuity purposes only: All periods of (a) vacation, (b) leave of absence with whole or part pay, (c) leave of absence during which he was engaged in the military or naval service of the United States of America, (d) disability for which he receives any disability benefit, (e) disability for which he receives whole or part pay, (f) leave of absence, or other authorized relief from active duty, during which he served as president of The Firemen's Association of Chicago, (g) periods of suspension from duty not to exceed a total of one year during the total period of service of the fireman, and (h) a period of time not to exceed 23 days in 1980 in accordance with an agreement with the City on a settlement of strike; provided that the fireman elects to make contributions to the Fund for the various annuity and benefit purposes according to the provisions of this Article as though he were an active fireman, based upon the salary attached to the civil service rank held by him during such absence from duty, and if the fireman so elects, the city shall make the prescribed concurrent contributions for such annuity and benefit purposes as provided in this Article, all to the end that such fireman shall be entitled to receive the same annuities and benefits for which he would otherwise be eligible if he had continued as an active fireman during the periods of absence from duty.

In computing service on and after the effective date for ordinary disability benefit, all periods described in the preceding paragraph, except any period for which a fireman receives ordinary disability benefit, shall be counted as periods of service.

In computing service for any of the purposes of this Article, credit shall be given for any periods prior to January 9, 1997, during which an active fireman (or fire paramedic) who is a member of the General Assembly is on leave of absence or is otherwise authorized to be absent from duty to enable him to perform his legislative duties, notwithstanding any reduction in salary for such periods and notwithstanding that the contributions paid by the fireman were based on such reduced salary rather than the full amount of salary attached to his civil service rank.

In computing service for any of the purposes of this Article, no credit shall be given for any period during which a fireman was not rendering active service because of his discharge from the service, unless proceedings to test the legality of the discharge are filed in a court of competent jurisdiction within one year from the date of discharge and a final judgment is entered therein declaring the discharge illegal.

No overtime or extra service shall be included in computing service of a fireman and not more than one year or a proper fractional part thereof of service shall be allowed for service rendered during any calendar year.

Laws 1963, p. 161, § 6-209, eff. July 1, 1963. Amended by Laws 1967, p. 2449, § 1, eff. July 31, 1967; Laws 1968, p. 47, § 1, eff. Aug. 6, 1968; P.A. 81-1187, § 1, eff. Jan. 1, 1981; P.A. 81-1536, § 1, eff. Jan. 1, 1981; P.A. 86-273, § 1, eff. Aug. 23, 1989; P.A. 86-1488, § 1, eff. Jan. 14, 1991; P.A. 87-1265, § 1, eff. Jan. 25, 1993.

Sec. 6-210. Credit allowed for service in police department.

Service rendered by a fireman, as a regularly appointed and sworn policeman of the city shall be included, for the purposes of this Article, as if such service were rendered as a fireman of the city. Salary received by a fireman for any such service as a policeman shall be considered, for the purposes of this Article, as salary received as a fireman. Any annuity payable to a fireman under this Article shall be reduced by any pension or annuity payable to him from any other pension fund or annuity and benefit fund in operation in the city.

Any policeman who becomes a fireman, subsequent to July 1, 1935, may contribute to the fund an amount equal to the sum which would have accumulated to his credit from deductions from salary for annuity purposes if he had been contributing to the fund such sums as he contributed for annuity purposes to the policemen's annuity and benefit fund, and no credit for periods of service rendered by him in the police department shall be allowed, under this Article, except as to such periods for which he made contributions to the policemen's annuity and benefit fund, provided he has made the payments required by this Article.

Laws 1963, p. 161, § 6-210, eff. July 1, 1963. Amended by P.A. 81-1187, § 1, eff. Jan. 1, 1981; P.A. 81-1536, § 1, eff. Jan. 1, 1981.

P.A. 81-1536 reinstated the text as it read prior to amendment by P.A. 81-1187.

Sec. 6-210.1. Credit for former employment with the fire department.

(a) Any fireman who (1) accumulated service credit in the Article 8 fund for service as an employee of the Chicago Fire Department and (2) has terminated that Article 8 service credit and received a refund of contributions therefor, may establish service credit in this Fund for all or any part of that period of service under the Article 8 fund by making written application to the Board by January 1, 2010 and paying to this Fund (i) employee contributions based upon the actual salary received and the rates in effect for members of this Fund at the time of such service, plus (ii) the difference between the amount of employer contributions transferred to the Fund under Section 8-172.1 and the amounts equal to the employer's normal cost of contributions had such contributions been made at the rates in effect for members of this Fund at the time of such service, plus (iii) interest thereon calculated as follows:

(1) For applications received by the Board before July 14, 1995, interest shall be calculated on the amount of employee contributions determined under item (i) above, at the rate of 4% per annum, compounded annually, from the date of termination of such service to the date of payment.

(2) For applications received by the Board on or after July 14, 1995 but before the effective date of this amendatory Act of the 96th General Assembly, interest shall be calculated on the amount of employee contributions determined under item (i) above, at the rate of 4% per annum, compounded annually, from the first date of the period for which credit is being established under this subsection (a) to the date of payment.

(3) For applications received by the Board on or after the effective date of this amendatory Act of the 96th General Assembly, interest shall be calculated on the amount of contributions determined under items (i) and (ii) of this subsection (a), at the actuarially assumed rate for each year, compounded annually, from the first date of the period for which credit is being established under this subsection (a) to the date of payment.

A fireman who (1) retired on or after January 16, 2004 and on or before the effective date of this amendatory Act of the 93rd General Assembly and (2) files an

application to establish service credit under this subsection (a) before January 1, 2005, shall have his or her pension recalculated prospectively to include the service credit established under this subsection (a).

(b) A fireman who, at any time during the period 1970 through 1983, was an employee of the Chicago Fire Department but did not participate in any pension fund subject to this Code with respect to that employment may establish service credit in this Fund for all or any part of that employment by making written application to the Board by January 1, 2010 and paying to this Fund (i) employee contributions based upon the actual salary received and the rates in effect for members of this Fund at the time of that employment, plus (ii) the amounts equal to the employer's normal cost of contributions had such contributions been made at the rates in effect for members of this Fund at the time of that employment, plus (iii) interest thereon calculated at the actuarially assumed rate, compounded annually, from the first date of the employment for which credit is being established under this subsection (b) to the date of payment.

(c) (Blank).

(d) Employer contributions shall be transferred as provided in Sections 6-210.2 and 8-172.1. The employer shall not be responsible for making any additional employer contributions for any credit established under this Section.

Laws 1963, p. 161, § 6-210.1, added by P.A. 86-273, § 1, eff. Aug. 23, 1989. Amended by P.A. 86-1488, § 1, eff. Jan. 14, 1991; P.A. 89-136, § 15, eff. July 14, 1995; P.A. 93-654, § 5, eff. Jan. 16, 2004; P.A. 93-917, § 5, eff. Aug. 12, 2004.

(Source: P.A. 96-727, eff. 8-25-09.)

P.A. 93-917 incorporated the amendment by P.A. 93-654

Sec. 6-210.2. City contributions for paramedics.

Municipality credits computed and credited under Article 8 for all firemen who (1) accumulated service credit in the Article 8 fund for service as a paramedic, (2) have terminated that Article 8 service credit and received a refund of contributions, and (3) are participants in this Article 6 fund on the effective date of this amendatory Act of the 96th General Assembly shall be transferred by the Article 8 fund to this Fund, together with interest at the actuarially assumed rate, compounded annually, to the date of the transfer, as provided in Section 8-172.1 of this Code. These city contributions shall be credited to the individual fireman only if he or she pays for prior service as a paramedic in full to this Fund.

Laws 1963, p. 161, § 6-210.2, added by P.A. 93-654, § 5, eff. Jan. 16, 2004.

(Source: P.A. 96-727, eff. 8-25-09.)

Sec. 6-210.3. Payments and rollovers.

(a) The Board may adopt rules prescribing the manner of repaying refunds and purchasing any other credits permitted under this Article. The rules may prescribe the manner of calculating interest when payments or repayments are made in installments.

(b) Rollover contributions from other retirement plans qualified under the Internal Revenue Code of 1986 may be used to purchase any optional credit or repay any refund permitted under this Article.

Laws 1963, p. 161, § 6-210.3, added by P.A. 93-654, § 5, eff. Jan. 16, 2004.

Sec. 6-210.4. Creditable service for pre-employment military service.

An active fireman may establish a maximum of 24 months of additional service credit attributed to service in the armed forces of the United States that was served prior to employment by the city as a firefighter by applying in writing to the fund and, after substantiation of any such requested service, making contributions to the fund equal to (i) the employee contributions that would have been required had the service been rendered as a member, plus (ii) an amount determined by the fund to be equal to the employer's normal cost of the benefits accrued for that military service, plus (iii) interest at the actuarially assumed rate provided in the Fund's most recent annual actuarial valuation, compounded annually from the first date of membership in the fund to the date of payment on items (i) and (ii).

This Section applies only to firemen in service on or after its effective date.

(Source: P.A. 96-260, eff. 8-11-09.)

Sec. 6-211. Permanent and temporary positions; exempt positions above career service rank.

(a) Except as specified in subsection (b), no annuity, pension or other benefit shall be paid to a fireman or widow, under this Article, based upon any salary paid by virtue of a temporary appointment, and all contributions, annuities and benefits shall be related to the salary which attaches to the permanent position of the fireman.

Any fireman temporarily serving in a position or rank other than that to which he has received permanent appointment shall be considered, while so serving, as though he were in his permanent position or rank, except that no increase in any pension, annuity or other benefit hereunder shall accrue to him by virtue of any service performed by him subsequent to attaining the compulsory retirement age provided by law or ordinance.

This Section does not apply to any person certified to the fire department by the civil service commission of the city, during the period of probationary service.

A fireman who holds a position at the will of the Fire Commissioner or other appointing authority, whether or not such position is an "exempt" position, shall be deemed to hold a temporary position.

(b) Beginning on the effective date of this amendatory Act of the 93rd General Assembly, for service in an exempt position above career service rank, employee contributions shall be based on the actual full salary attached to the exempt rank position held by the fireman.

For service in an exempt position above career service rank, benefit computations under this Article shall be based on the actual full salary attached to the exempt rank position held by the fireman if and only if:

- (1) employee contributions have been paid on the actual full salary attached to the exempt rank position held by the fireman for all service on or after January 1, 1994 in an exempt position above career service rank;
- (2) the fireman has held one or more exempt positions for at least 5 consecutive years (or, in the case of a fireman who retired due to attainment of compulsory retirement age before December 1, 2003, held one or more exempt positions for a consecutive period of at least 3 years and 9 months and made the payment required under subsection (c) for a period of at least 5 years) and has held the rank of battalion chief or field officer for at least 5 years (at least 3 years and 9 months in the case of a fireman who retired due to attainment of compulsory retirement age before December 1, 2003) during the exempt period; and
- (3) the fireman was born before 1955.

(c) For service prior to the effective date of this amendatory Act of the 93rd General Assembly in an exempt position above career service rank for which contributions have been paid only on the salary attached to the fireman's permanent career service rank, a fireman may make the contributions required under subsection (b) by paying to the Fund before the later of the date of retirement or 6 months after the effective date of this amendatory Act, but in no event later than July 1, 2005, an amount equal to the difference between the employee contributions actually made for that service and the employee contributions that would have been made based on the actual full salary attached to the exempt rank position held by the fireman on or after January 1, 1994, plus interest thereon at the rate of 4% per year, compounded annually, from the date of the service to the date of payment (or to the date of retirement if retirement is before the effective date of this amendatory Act). In the case of a fireman who retired in an exempt rank position after January 1, 1994 and before January 1, 1999 and in the case of a fireman who retired due to attaining compulsory retirement age before December 1, 2003, the payment under this subsection (c) shall be for a period of at least 5 years.

If a fireman dies while eligible to make the contributions required under subsection (b) but before the contributions are paid, the fireman's widow may elect to make the contributions.

(d) Subsection (e) of Section 6-111 and the changes made to this Section by this amendatory Act of the 93rd General Assembly apply to a fireman who retires (or becomes disabled) on or after January 1, 1994. In the case of a benefit payable on the effective date of this amendatory Act, the resulting increase in benefit shall begin to accrue with the first benefit payment period commencing after the required contributions are paid.

(e) If a fireman or his survivors do not qualify to have benefits computed on the full amount of salary received for service in an exempt position as provided in subsection (b), benefits shall be computed on the basis of the salary attached to the permanent career service rank, and a refund of any employee contributions paid on the difference between the actual salary and the salary attached to the permanent career service rank shall be payable to the fireman upon termination of service, or to the fireman's widow or estate upon the fireman's death.

(f) The tax levy computed under Section 6-165 shall be based on employee contributions, including the payments of employee contributions under subsections (a), (b), and (c) of this Section 6-211.

(g) The city shall pay to the Fund on an annual basis, in addition to the usual city contributions, an amount at least equal to the sum of (1) the increase in normal cost resulting from subsection (e) of Section 6-111 and the changes made to this Section by this amendatory Act of the 93rd General Assembly, plus (2) amortization (over a period of 30 years from the effective date of this amendatory Act) of the initial unfunded liability resulting from subsection (e) of Section 6-111 and the changes made to this Section by this amendatory Act of the 93rd General Assembly. The payment required under this subsection shall be no less than \$400,000 per year. Payment shall begin with the first calendar year commencing after the effective date of this amendatory Act and shall be in addition to the tax levy otherwise calculated under Section 6-165. The city may increase that tax levy by the amount of the payment required under this subsection, or it may utilize any funds appropriated for this purpose.

Laws 1963, p. 161 § 6-211, eff. July 1, 1963. Amended by P.A. 83-16, § 1, eff. July 7, 1983; P.A. 93-654, § 5, eff. Jan. 16, 2004.

Sec. 6-212. Firemen in territory annexed to city.

Whenever any territory is annexed to a city, any person then regularly employed as a paid fireman in the annexed territory, who is employed as a fireman by the city on the date of annexation, shall automatically come under the provisions of this Article. Service as a fireman rendered in such territory shall be considered, for the purposes of this Article, as service rendered in such city.

Any such fireman shall be treated, as of the date when such annexation shall come into effect, in the manner specified in this Article concerning present employees or future entrants of the city on the date upon which this Article shall come into force and effect in such city.

Laws 1963, p. 161, § 6-212, eff. July 1, 1963.

Sec. 6-213. Annuities, etc., exempt.

All pensions, annuities, refunds and disability benefits granted under this Article and every portion thereof, are 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 entered or issued by or out of 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 pensioner, annuitant, applicant for a refund or other beneficiary hereunder.

No pensioner, annuitant, applicant for a refund, disability beneficiary or other beneficiary has a right to transfer or assign his or her pension, annuity, refund or disability benefit or any part thereof by mortgage or otherwise, except that an annuitant or disability beneficiary may direct in writing that a monthly payment be made to such association or organization with which he or his widow may be affiliated by virtue of his fire service, or for hospitalization insurance purposes.

An annuitant may execute under oath a written waiver of his right to receive all or any part of his annuity. The waiver shall take effect upon being filed with the board and shall be irrevocable. The annuity shall thereupon be permanently reduced by the amount waived.

The board, in its discretion, however, may pay to the wife of any above stated person, such proportion of her husband's annuity, pension, refund or disability benefit as a court may order, or such an amount as the board may consider necessary for her support or for the support of herself and the children, in the event of his failure to provide such support. The board may also retain out of any future annuity, pension, refund or disability benefit payment such amount or amounts, as it may in its discretion set for the purpose of repayment into this fund of any moneys paid to such person through misrepresentation, fraud or error. Any action herein provided to be taken by the board shall, when taken, release the board and the fund from any liability for any moneys retained or paid out as herein provided.

Whenever any 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 when to the apparent interest of such minor or person under legal disability may waive guardianship proceedings and pay such money to the person providing for or caring for such minor and to the wife, parent or blood relative providing or caring for such person under legal disability.

Whenever a pensioner, annuitant, applicant for refund or disability beneficiary disappears or his whereabouts are unknown and it cannot be ascertained whether or not he is living, there shall be paid to his wife under this section the amount which would be payable to her in the event her fireman husband had died on the date of his disappearance. In the event of his subsequent return, or upon satisfactory proof of

his being alive, the amount theretofore paid to his wife shall be charged against any moneys payable to him under any of the provisions of this Article as though such payment to his wife had been an allowance to her out of the moneys payable to him as such pensioner, annuitant, applicant for refund or disability beneficiary.

Laws 1963, p. 161, § 6-213, eff. July 1, 1963. Amended by Laws 1963, p. 3255, § 1, eff. Aug. 21, 1963; P.A. 83-706, § 50, eff. Sept. 23, 1983; P.A. 84-548, § 6, eff. Sept. 18, 1985; P.A. 87-1265, § 1, eff. Jan. 25, 1993.

Sec. 6-214. No compensation.

A member of a board of trustees of an annuity and benefit fund provided for in this Article shall not receive any moneys from a pension fund as salary for service performed as a member or employee of such board.

Laws 1963, p. 161, § 6-214, eff. July 1, 1963.

Sec. 6-215. No commissions on investments.

No member of the board of trustees and no person officially connected with the board, either as an employee, or as legal advisor thereof, or as a custodian of the fund, shall receive any commissions on account of any investment made by the board, or act as the agent of any other person concerning any such investment.

Laws 1963, p. 161, § 6-215, eff. July 1, 1963.

Sec. 6-216. Facilities for board meetings.

Suitable rooms for office and meetings of the board of trustees of an annuity and benefit fund provided for in this Article shall be provided by the mayor of the city.

Laws 1963, p. 161, § 6-216, eff. July 1, 1963.

Sec. 6-217. Age stated in employment application to be conclusive.

For any fireman, as defined in this Article, who has filed an application for appointment as a member of the fire department of the city, the age therein stated shall be conclusive evidence of his age for the purposes of this Article.

Laws 1963, p. 161, § 6-217, eff. July 1, 1963.

Sec. 6-218. Duties of city officers.

It shall be the duty of the proper officers of the city to:

(a) Deduct the sums required by this Article from the salaries of firemen, as defined in this Article, and pay such sums to the board of the fund in such manner as the board specifies;

(b) On the first day of each month, notify the board of the employment of any new firemen, and of all discharges, resignations, and suspensions from the service, deaths, and changes in salary which have occurred during the preceding month, and the dates when any such events occurred;

(c) Transmit to the board, in such form and at such time as the board specifies, all information requested by the board concerning the service, age, salary, residence, marital status, wife or widow, children, parents, physical condition, mental condition, and death of any firemen employed by the city; in particular, information concerning service rendered by any such firemen prior to the effective date set forth in this Article.

(d) Convey to the board all information required by the board concerning each newly appointed or reappointed fireman immediately after such appointment or reappointment;

(e) Certify to the board, as of some day in each year to be fixed by the board, the name of each fireman to whom this Article applies;

(f) Keep such records concerning firemen as the board may reasonably require and may specify.

All such duties shall be performed by the city officers without cost to the fund.

Laws 1963, p. 161, § 6-218, eff. July 1, 1963. Amended by P.A. 81-1187, § 1, eff. Jan. 1, 1981; P.A. 81-1536, § 1, eff. Jan. 1, 1981.

P.A. 81-1536 reinstated the text as it read prior to amendment by P.A. 81-1187.

Sec. 6-219. Duty to comply with article.

It shall be the duty of all officers, officials, and employees of such city to perform any and all acts required to carry out the intent and purposes of this Article.

Laws 1963, p. 161, § 6-219, eff. July 1, 1963.

Sec. 6-220. Examination and report by director of insurance.

Examination and report by director of insurance. The Director of Insurance biennially shall make a thorough examination of the fund provided for in this Article. He or she shall report the results thereof with such recommendations as he or she deems proper to the Governor for transmittal to the General Assembly and send a copy to the board and to the city council of the city. The city council shall file such report and recommendations in the official record of its proceedings.

The requirement for reporting to the General Assembly shall be satisfied by filing copies of the report with the Speaker, the Minority Leader and the Clerk of the House of Representatives and the President, the Minority Leader and the Secretary of the Senate and the Legislative Research Unit, as required by Section 3.1 of "An Act to revise the law in relation to the General Assembly", approved February 25, 1874, as amended,^[1] and filing such additional copies with the State Government Report Distribution Center for the General Assembly as is required under paragraph (t) of Section 7 of the State Library Act.^[2]

Laws 1963, p. 161, § 6-220, eff. July 1, 1963. Amended by P.A. 83-343, § 36, eff. Sept. 14, 1983; P.A. 83-784, § 58, eff. Jan. 1, 1984; P.A. 83-1362, Art. II, § 108, eff. Sept. 11, 1984; P.A. 84-1438, Art. III, § 49, eff. Dec. 22, 1986.

[1] 25 ILCS 5/3.1.

[2] 15 ILCS 320/7.

Sec. 6-221. Felony conviction.

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 a fireman.

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.

All future entrants after July 11, 1955 shall be deemed to have consented to the provisions of this section as a condition of coverage.

Laws 1963, p. 161, § 6-221, eff. July 1, 1963.

Sec. 6-222. Administrative review.

(a) The provisions of the Administrative Review Law, and all amendments and modifications thereof^[1] and the rules adopted pursuant thereto shall apply to and govern all proceedings for the judicial review of final administrative decisions of the retirement board hereunder. The term "administrative decision" is as defined in Section 3-101 of the Code of Civil Procedure.^[2]

(b) If any fireman whose application for either a duty disability benefit under Section 6-151 or for an occupational disease disability benefit under Section 6-151.1 has been denied by the Retirement Board brings an action for administrative review challenging the denial of disability benefits and the fireman prevails in the action in administrative review, then the prevailing fireman shall be entitled to recover from the Fund court costs and litigation expenses, including reasonable attorney's fees, as part of the costs of the action.

Laws 1963, p. 161, § 6-222, eff. July 1, 1963. Amended by P.A. 82-783, Art. XI, § 160, eff. July 13, 1982; P.A. 93-654, § 5, eff. Jan. 16, 2004.

[1] 735 ILCS 5/3-101 et seq.

[2] 735 ILCS 5/3-101.

Sec. 6-223. 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.

Laws 1963, p. 161, § 6-223, eff. July 1, 1963.

Sec. 6-224. Transfer of credits and creditable service to general assembly retirement system; reinstatement of service and service credits following separation benefit.

(a) Any active 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 member of the General Assembly 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.

Laws 1963, p. 161, § 6-224, eff. July 1, 1963, added by P.A. 81-1128, § 1, eff. July 1, 1980.

Sec. 6-225. Participants continuing in General Assembly System; termination of continued participation.

(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.

Laws 1963, p. 161, § 6-225, eff. July 1, 1963, added by P.A. 82-342, § 1, eff. Jan. 1, 1982.

Sec. 6-226. Transfer of creditable service to Article 8, 9 or 13 fund.

(a) Any city officer as defined in Section 8-243.2 of this Code, any county officer elected by vote of the people who is a participant in the pension fund established under Article 9 of this Code, and any elected sanitary district commissioner who is a participant in a pension fund established under Article 13 of this Code, may apply for transfer of his credits and creditable service accumulated in this Fund to such Article 8, 9 or 13 fund. Such creditable service shall be transferred forthwith. Payment by this Fund to the Article 8, 9 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) 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) Any such elected city officer, county 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.

Laws 1963, p. 161, § 6-226, added by P.A. 85-964, § 1, eff. Dec. 9, 1987. Amended by P.A. 86-1488, § 2, eff. Jan. 14, 1991.

Sec. 6-227. Transfer of creditable service from Article 4.

Until January 1, 2010, any active member of the Firemen's Annuity and Benefit Fund of Chicago may transfer to the Fund up to a total of 10 years of creditable service accumulated under Article 4 of this Code upon payment to the Fund within 5 years after the date of application of an amount equal to the difference between the amount of employee and employer contributions transferred to the Fund under Section 4-108.6 and the amounts determined by the Fund in accordance with this Section, plus interest on that difference at the actuarially assumed rate, compounded annually, from the date of service to the date of payment.

The Fund must determine the fireman's payment required to establish creditable service under this Section by taking into account the appropriate actuarial assumptions, including without limitation the fireman's service, age, and salary history; the level of funding of the Fund; and any other factors that the Fund determines to be relevant. For this purpose, the fireman's required payment should result in no significant increase to the Fund's unfunded actuarial accrued liability

determined as of the most recent actuarial valuation, based on the same assumptions and methods used to develop and report the Fund's actuarial accrued liability and actuarial value of assets under Statement No. 25 of Governmental Accounting Standards Board or any subsequent applicable Statement.

(Source: P.A. 96-727, eff. 8-25-09.)

Sec. 6-228. Action by Fund against third party; subrogation.

In those cases where the injury or death for which a disability or death benefit is payable under this Article was caused under circumstances creating a legal liability on the part of some person or entity (hereinafter "third party") to pay damages to the fireman, legal proceedings may be taken against such third party to recover damages notwithstanding the Fund's payment of or liability to pay disability or death benefits under this Article. In such case, however, if the action against such third party is brought by the injured fireman or his personal representative and judgment is obtained and paid, or settlement is made with such third party, either with or without suit, from the amount received by such fireman or personal representative, then there shall be paid to the Fund the amount of money representing the death or disability benefits paid or to be paid to the disabled fireman pursuant to the provisions of this Article. In all circumstances where the action against a third party is brought by the disabled fireman or his personal representative, the Fund shall have a claim or lien upon any recovery, by judgment or settlement, out of which the disabled fireman or his personal representative might be compensated from such third party. The Fund may satisfy or enforce any such claim or lien only from that portion of a recovery that has been, or can be, allocated or attributed to past and future lost salary, which recovery is by judgment or settlement. The Fund's claim or lien shall not be satisfied or enforced from that portion of a recovery that has been, or can be, allocated or attributed to medical care and treatment, pain and suffering, loss of consortium, and attorney's fees and costs.

Where action is brought by the disabled fireman or his personal representative they shall forthwith notify the Fund, by personal service or registered mail, of such fact and of the name of the court where such suit is brought, filing proof of such notice in such action. The Fund may, at any time thereafter, intervene in such action upon its own motion. Therefore, no release or settlement of claim for damages by reason of injury to the disabled fireman, and no satisfaction of judgment in such proceedings, shall be valid without the written consent of the Board of Trustees authorized by this Code to administer the Fund created under this Article, except that such consent shall be provided expeditiously following a settlement or judgment.

In the event the disabled fireman or his personal representative has not instituted an action against a third party at a time when only 3 months remain before such action would thereafter be barred by law, the Fund may, in its own name or in the name of the personal representative, commence a proceeding against such third party seeking the recovery of all damages on account of injuries caused to the fireman. From any amount so recovered, the Fund shall pay to the personal representative of such disabled fireman all sums collected from such third party by judgment or otherwise in excess of the amount of disability or death benefits paid or to be paid under this Article to the disabled fireman or his personal representative, and such costs, attorney's fees, and reasonable expenses as may be incurred by the Fund in making the collection or in enforcing such liability. The Fund's recovery, shall be satisfied only from that portion of a recovery that has been, or can be, allocated or attributed to past and future lost salary, which recovery is by judgment

or settlement. The Fund's recovery shall not be satisfied from that portion of the recovery that has been or can be allocated or attributed to medical care and treatment, pain and suffering, loss of consortium, and attorney's fees and costs.

Additionally, with respect to any right of subrogation asserted by the Fund under this Section, the Fund, in the exercise of discretion, may determine what amount from past or future salary shall be appropriate under the circumstances to collect from the recovery obtained on behalf of the disabled fireman.

(Source: P.A. 96-727, eff. 8-25-09.)