

# SUPPORT EQUAL FUNDING FOR PENSIONS

---

## Illinois Municipal Retirement Fund

### Sec. 7-172.1 Actions to enforce payments by municipalities.

(a) If any participating municipality or participating instrumentality fails to transmit to the Fund contributions required of it under this Article or contributions collected by it from its participating employees for the purposes of this Article for more than 90 days after the payment of such contributions is due, the Fund, after giving notice to such municipality or instrumentality, may certify to the State Comptroller the amounts of such delinquent payments and the Comptroller shall deduct the amounts so certified or any part thereof from any grants of State funds to the municipality or instrumentality involved and shall pay the amount so deducted to the Fund. If State funds from which such deductions may be made are not available, the Fund may proceed against the municipality or instrumentality to recover the amounts of such delinquent payments in the appropriate circuit court.

(b) If any participating municipality fails to transmit to the Fund contributions required of it under this Article or contributions collected by it from its participating employees for the purposes of this Article for more than 90 days after the payment of such contributions is due, the Fund, after giving notice to such municipality, may certify the fact of such delinquent payment to the county treasurer of the county in which such municipality is located, who shall thereafter remit the amounts collected from the tax levied by the municipality under Section 7-171 directly to the Fund.

# SUPPORT EQUAL FUNDING FOR PENSIONS

---

## Police & Fire Pension Reform

Sec. 3-125(c), 4-118(b-2) **Financing**

In the absence of a statutory alternative enacted prior to January 1, 2015 to ensure that public employers comply with this Act by making statutorily required pension contributions, if any participating municipality or participating instrumentality fails to transmit to the pension fund contributions required of it under this Article or contributions collected by it from its participating employees for the purposes of this Article within 90 days after the payment of such contributions is due, then the fund, after giving notice to the municipality or instrumentality, may certify to the State Comptroller the amounts of the delinquent payments, and the Comptroller shall deduct the amounts so certified or any part thereof from any grants of State funds to the municipality or instrumentality involved and shall pay the amount so deducted to the pension fund. If State funds from which such deductions may be made are not available, then the pension fund may proceed against the municipality or instrumentality to recover the amounts of such delinquent payments in the appropriate circuit court.

Beginning January 1, 2015, the city council or the board of trustees of any municipality shall not make a contribution to the pension fund under this Article in its jurisdiction less than the amount recommended by the enrolled actuary of the Department of Insurance if the unfunded liability exceeds the assets in the fund as determined by the most recent actuarial valuation.