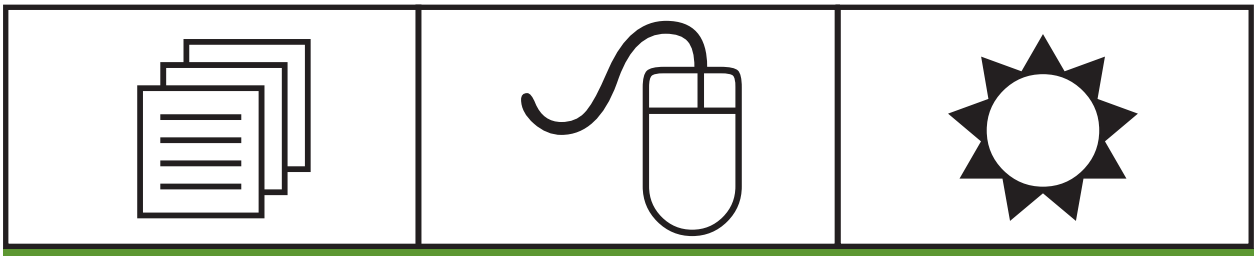
Retirement Coordinator Manual



For Tier 1 & Tier 2 Employees

State Retirement Systems

www.srs.illinois.gov

2014

RC Checklist for New Hires

Retirement Coordinators should consider discussing the following topics with their new employees.

- ✔ Purchasing their six-month qualifying period (Tier 1).
- ✔ Attending SERS preretirement workshops.
- ✔ The importance of completing all Beneficiary forms.
- ✔ Review the useful information contained within their Annual Benefit Statement each August.
- ✔ Read the SERS Employee Handbook for general information pertaining to their retirement system.
- ✔ Check out the information and related links located on our website *(www.state.il.us/srs).*
- ✔ If a member transfers from another state agency, do they have payroll deductions to purchase optional service credit?

Printed by the Authority of the State of Illinois

1 General SERS Information

"The Retirement Coordinator is the liaison between the State Employees' Retirement System (SERS) and our active members. SERS expects the Retirement Coordinator to complete all required forms in a prompt and efficient manner."

CONTACTING SERS

State Employees' Retirement System
2101 South Veterans Parkway
P. O. Box 19255
Springfield, IL 62794-9255
217-785-7444 Fax: 217-785-7019

State Employees' Retirement System
Michael Bilandic Building
160 North LaSalle, Suite N-725
Chicago, IL 60601
312-814-5853 Fax: 312-814-5805

IF YOU HAVE QUESTIONS

Accounting Division for information about Service Credit, Deductions and Social Security Coverage: 217-785-7191

Claims Division
Disability: 217-785-7318
Death: 217-785-7366
Insurance: 217-785-7150
Pensions: 217-785-7343
Vouchering: 217-785-7034
Claims Fax: 217-524-2293

Service & Refunds Division
Refunds 217-785-7187
Service Purchases: 217-785-7167
Refunds Fax: 217-785-6964

Administrative Services Division for information on SERS Pamphlets, Handbooks and Beneficiary Forms at 217-785-7444.

Field Services Division for information on appointment of Retirement Coordinators, Pre-Retirement Workshops & Counseling, and Benefit Seminars: 217-785-6979, 312-814-5853, Fax: 217-557-5154.

In the interest of providing better service to SERS members, a Retirement Coordinator has been appointed to each State of Illinois agency. The Retirement Coordinator's responsibility is to assist members with benefit information and help members file claims for benefits. This manual should be used as a guide for the Retirement Coordinator to carry out their duties with SERS.

Retirement Coordinators will be contacted on an annual basis by a Field Service Representative to review procedures and update RC's about benefits. A completed signature card for each Retirement Coordinator and/or Authorized Designee must be on file with SERS.

SERS MEMBERSHIP

Membership in the State Employees' Retirement System is automatic after a six-month qualifying period for most employees. Employees in a position not covered by Social Security do not serve a qualifying period.

After the six-month qualifying period is completed, a membership record, beneficiary form and Tier determination form #1002 will be mailed to new SERS members. Do not give these forms to a new employee at your agency.

The two types of membership in SERS are listed below:

Coordinated Members: After January 1, 1969, anyone entering state employment is required to contribute to both SERS and Social Security.

Non-Coordinated Members: In October 1968, eligible members had the option of contributing only to SERS. This decision cannot be changed.

You may email us with comments or questions at: sers@srs.illinois.gov

Our website address is www.srs.illinois.gov

If a member dies while actively employed, their nominated beneficiaries will receive the member's retirement portion of SERS contributions.

If a member dies with no qualified survivors, their beneficiaries will receive the entire contribution plus interest.

CONTRIBUTIONS

State law requires SERS members to contribute a percentage of their salary to SERS. The contribution rate for a regular employee covered by Social Security is 4%, and 8% if the employee isn't covered by Social Security.

Beginning January 1, 2004, alternative formula employees will contribute 8.5% if covered by Social Security and 12.5% if not covered by Social Security.

If the employee is a member of a collective bargaining agreement, their contributions may be "picked-up" or paid by the State of Illinois.

Some state agencies may also provide a pickup of less than the required employee contribution while the employee pays the remaining balance. The employee pickup ranges from 1% to 5.5%. All contributions are credited to the member's account, regardless of the source.

MEMBER IDENTIFICATION

A Social Security number is used for SERS member identification. When corresponding with us, always furnish the member's name, address and Social Security number.

SERS files are confidential, and will not be released to anyone but the member, unless a written Authorization to Release form has been received by SERS from the member.

MEMBERSHIP RECORD

Tier 1: After completing a qualifying period, each member is mailed a Membership Record, which must be on file with SERS.

Tier 2: All employees hired after December 31, 2010 automatically become SERS members and receive a membership record when they begin employment. These employees do not serve a qualifying period.

A sample of the Membership Record can be found as in the Exhibit Section of this manual. Duplicate Membership Records can be requested through our Springfield office.

DESIGNATION OF BENEFICIARY

The original designation of beneficiary is made on the Membership Record form 100 (Exhibit #1). To change the designation, a member must complete a new Beneficiary form (Exhibit #1A) and file it with SERS.

All beneficiary changes should be immediately forwarded to our office, since a beneficiary change does not become effective until it is received by SERS. We will then send an acknowledgement when the change is made.

Benefits will be paid to survivors in the numerical order shown. Two or more persons nominated with the same percentage will receive equal shares. If names are not numbered, benefits will be paid on an equal share basis.

Members must complete separate change of beneficiary forms for their group insurance coverage and Deferred Compensation. The group life insurance form may be obtained from the agency’s insurance representative. Deferred Compensation forms are available from the agency's Deferred Compensation liaison.

2 Sources of Information

This section provides an explanation of the types of information SERS provides to its members. It also explains the various seminars conducted statewide.

ANNUAL BENEFIT STATEMENT

During the month of August, active members will receive their annual Benefit Statement (Exhibit #2) which contains the member's accumulated contributions and service credit as of June 30.

This statement gives the member specific information about their SERS account, makes benefit projections, and shows the member's nominated beneficiaries. ***Members who do not receive their statement by mid-September should contact their Retirement Coordinator or SERS.***

Inactive members receive an Inactive Benefit Statement in February of each year. Members who do not receive their statement by mid-March should contact SERS.

SERS HANDBOOK (Tier 1 & 2)

The SERS handbooks, Your Rights & Responsibilities, presents a general explanation of benefits, eligibility requirements, service, and contributions. This information applies to all active state employees. If a member terminates employment with the State, benefits are determined by the law in effect on the last day of employment.

The handbook is intended to serve as a supplement to the annual Benefit Statement. All new state employees will receive a handbook through the mail after they become a SERS member. This handbook is revised and distributed by mail to all active employees as needed.

SERS NEWSLETTERS

SERS publishes two newsletters for active and retired members. The SERS-O-GRAM is sent to all active SERS members twice a year: in April, and in August with the annual Benefit Statement. The INFORMER is sent to retired members and their beneficiaries in January, March and August.

These newsletters keep members and retirees informed of any legislation that affects their benefits, as well as highlighting information that may be beneficial to their lifestyles (Exhibit #3A and #3B).

The NewsFlash email provides an instant relay of information to RCs explaining legislation, policies, procedures and other SERS topics (see Exhibit 4a).

SERS FIELD REPRESENTATIVES

Our Field Representatives are available to assist all Retirement Coordinators with questions, and to conduct Benefit Seminars and other programs explaining SERS benefits.

The Benefit Seminars are designed to help our members understand their rights and responsibilities as members of SERS. It focuses on disability, death, and retirement benefits, along with a presentation on the Deferred Compensation program. SERS also holds an After Dark session for second and third shift members.

To schedule a Benefit Seminar, an After Dark session, or any type of informational meeting, call 217-785-6979.

Pre-retirement workshops for all state employees and their guests are offered throughout the state year-round.

PRE-RETIREMENT WORKSHOPS

For all pre-retirement workshops, reservation forms 521 (Exhibit #5) is provided by the Retirement Coordinator. Registrants are sent a workshop confirmation letter and a reminder notice two weeks prior to date of the workshop.

If the workshop is filled, registrants are scheduled for the first available workshop. If no workshops are available, the registrant is notified.

Investing in Your Future (IYF): This one-day class is designed for members under age 45. This awareness program emphasizes management of financial and lifestyle risks, using the services of SERS, money management, and investing early for the future. Participants also receive a workbook full of information and worksheets.

Education For Tomorrow's Choices (ETC): The ETC stresses medium-range planning for participants to realistically assess their future needs and lifestyle, and taking the necessary steps to achieve their goals.

The ETC focuses on financial planning, entitlements from SERS & Social Security, estate planning, role changes in retirement, health & leisure, and living arrangements. Members work in groups, with lectures by resource personnel, and a question & answer session. This two-day workshop is for members 5-15 years from retirement.

Countdown to Retirement (CDR): This one-day class is geared toward members who will retire within the next three years. The CDR is designed to help participants assess their immediate retirement plans and take the necessary steps to make the transition from employment to retirement as smooth as possible. It reviews SERS entitlements & Social Security, stresses continuous financial planning and keeping an up-to-date estate.

ANNUITANT WORKSHOP

Myths and Realities of Retirement (MRR): This one-day workshop is for SERS retirees, their survivors, disability benefit recipients, and their guests.

The primary aim of the MRR is to assist retirees in their continuing quest for satisfaction in retirement. It reviews financial and estate planning, Social Security benefits, group insurance updates and other items of interest. There are lectures by resource personnel on each topic, plus a self-assessment workbook.

Applicants can enroll by contacting the SERS Field Services Division, or by submitting a reservation form.

WORKSHOP RESERVATION PROCESS

Registration Form #521

The member should request a reservation form #521 (Exhibit #5) from the RC, complete it and have their supervisor sign off on Part 3. The RC will keep the form in their files.

Reservation Form #545

The workshop registration form #545 (Exhibit #6) is to be completed by the RC and sent to SERS. This registration form has room for 20 reservations per sheet, but may also be used for just one participant.

Form #545 is broken down by the following categories:

1. Workshop Type: There is a number assigned to each workshop:

#1 Investing in Your Future
#2 Education for Tomorrow's Choices
#3 Countdown to Retirement.

Workshop Date: The scheduled workshop date chosen.

Workshop City: The city were the workshop is held.

2. Employee Name

3. Social Security Number: The registering member's Social Security number allows us to confirm the member's identity, home address, paycode and statement of account.

4. Spouse Attending: This indicates whether an additional seat needs to be reserved.

SERS will notify the RC of workshop openings & closings on a monthly basis. This will allow the RC to be aware of limited space at a particular workshop. If a member signs up for a workshop, the RC should send in the registration form as soon as possible. If you have a question about the registration process, call SERS at 217-785-6979.

3 Service & Refunds

SERVICE AND REFUNDS

SERVICE CREDIT *(All credit must be established prior to retirement.)*

TIER 1

January 1, 1984 to November 30, 2010: A six-month qualifying period must be served before a new employee covered by Social Security becomes a member of SERS, but the employee can buy the qualifying period for service credit.

No interest is charged if the employee buys this time within the first six months after becoming a SERS member. If the employee buys the qualifying period after this time, interest is added.

January 1, 1972 to December 31, 1983: Employees became members of SERS on their first day of employment and SERS deductions started immediately.

Prior to January 1, 1972: Employees may have served up to a 12-month qualifying period. Members can establish service credit for the qualifying period by paying contributions and interest.

TIER 2

Tier 2 employees become SERS members immediately and do not serve a qualifying period.

ESTABLISHING SERVICE CREDIT

Here's how to establish service credit for qualifying periods (one year or six months) and for short periods of employment (an intermittent period of employment not exceeding the amount the time of a qualifying period):

1. Submit a request for service credit on Form #2003 Request to Establish Service Credits Prior to Date of Membership (Exhibit #7).

2. Advise the member that all information requested for the service credit must be provided before we can process the request.

3. SERS will inform the employee of the service credit allowed and the amount of payment required.

4. The member can pay in a lump sum, by direct payment, or by installments. Installments can be made by payroll deduction on a pre-tax or post-tax basis.

Members may also transfer money from their Deferred Compensation account to purchase service credit and/or repay a refund if there is enough money in the member's Deferred Compensation account to pay the full amount owed to SERS.

At the time of retirement only, service may be purchased from lump sum sick and vacation time payments on a pre- or post-tax basis.

There is a five-year time limit to pay contributions and interest. No direct pay will be approved for less than $20 per pay period. No payroll deduction will be approved for less than $10 per pay period.

The information in this section covers creditable service, optional service purchases and lump sum refunds.

NOTE: If a member is purchasing service credit through payroll deductions, these deductions will stop if the member leaves the payroll because of a leave of absence or disability. The missed deductions will have to be caught up when the member returns to state employment.

Credited Service is Computed as Follows:

Monthly & Daily Employees	***Hourly Employees***	***Monthly Credit***
15 or more days	75 or more hours	1
8 - 14 days	38 - 74.9 hours	1/2
less than 8 days	less than 38 hours	1/4

MILITARY SERVICE

Military service includes active duty in the United States Army, Navy, Air Force, Marines, Coast Guard, or any of the women's auxiliaries. SERS grants two types of military service credit:

1. Free credit with no contributions required if ALL of these conditions are met:

- The member was a state employee for six months before entering military service.
- The member returns as a state employee within 15 months after honorable discharge.
- The member establishes creditable state service immediately before and after military service.

2. Paid credit, with contributions:

If an employee does not qualify for free military service credit, (s)he may purchase up to four years of military credit by paying the required employee and employer contributions, plus interest, provided:

- The employee was not dishonorably discharged.
- The service credit purchased does not exceed five years, when added to the military service granted under Item 1.

Interest is calculated from the date the employee last became a member of SERS or November 19, 1991, whichever is later.

Before any military credit can be granted, or any cost determined, SERS must receive a copy of Form DD-214, or the appropriate separation or discharge papers verifying active duty.

The payment can be made in a lump sum, by direct payment or by installments. Installments can be done by payroll deduction on a pre-tax or post-tax basis.

Members may also transfer money from their Deferred Compensation account to purchase service credit and/or repay a refund if there is enough money in the member's Deferred Compensation account to pay the full amount owed to SERS.

There is a five-year limit to pay contributions and interest. No direct pay will be approved for less than $20 per pay period, and payroll deductions aren't allowed for less than $10 per pay period.

3. Active Duty Call Ups

Recently, a number of state employees have been called to active military duty. These members typically remain on the state payroll and receive the difference between their full state salary and the federal military pay.

Employee retirement contributions are due on this military differential pay. SERS will submit a billing statement to the employee for the appropriate amount of retirement contributions due on these wages.

There is no interest charged on these contributions, but the employee MUST pay the amount due since ***this is not an optional service purchase.*** Members can pay for these contributions using a Time Payment Agreement (TPA) on a pre-tax or post-tax

If an SERS member is deployed by the military, they still receive their state salary and insurance benefits but they must still pay for their employee retirement contributions. Contact the Accounting Division for questions.

basis, by a personal check on a post-tax basis, or make a transfer from their Deferred Compensation account on a pre-tax basis.

LEAVES OF ABSENCE

Members may establish service credit for periods of less than one year spent on an authorized leave of absence if the leave began on or after January 1, 1982.

A member may also establish service credit for more than one leave of absence. The total period of service established can then exceed one year.

Employee and employer contributions, plus interest are required. For members under Central Management Services (CMS), SERS will verify the leave of absence by reviewing CMS records. For members not under CMS jurisdiction, Form 2067 (Exhibit #23) should be used to verify a leave of absence.

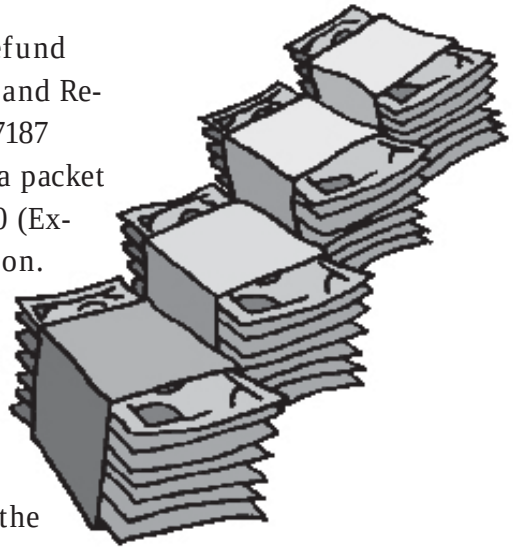
The employee will be advised of the credit allowed and the payment required. The member can pay for the leave of absence in a lump-sum, by direct payment, or by installments. Installments can be done by payroll deduction on a pre-tax or post-tax basis.

Members may also transfer money from their Deferred Compensation account to purchase service credit and/or repay a refund if there is enough money in the member's Deferred Compensation account to pay the full amount owed to SERS.

There is a five-year time limit to pay contributions and interest. No direct pay will be approved for less than $20 per pay period. No payroll deduction will be approved for less than $10 per pay period.

REFUND OF CONTRIBUTIONS

If a member terminates state employment, the member may apply for a lump sum refund of contributions after they have been off the payroll for 14 days.



A member wanting a refund should contact the Service and Refunds Division at 217-785-7187 or 312-814-5853 to receive a packet which includes form #2000 (Exhibit #8) and tax information. SERS will send the Retirement Coordinator a Certification to complete.

The refund cannot be processed until both the member's application and the agency certification are received. Please complete every section of the agency certification for quicker processing by SERS.

Members with eight or more years of state service, one or more years under the Reciprocal Act or members who expect to return to state service, may want to leave their contributions in SERS for future retirement or survivor benefits.

CANCELLATION OF REFUNDS

If the member wants to cancel the refund request, an immediate written notification is needed. If the member decides to cancel the request after receiving the refund, he may return the uncashed check to our office. Cancellation of a refund cannot be done after the check is cashed.

REPAYMENT OF REFUNDS

If a member terminated state employment, received a refund of contributions, and was later rehired, they may reestablish their credited service by repaying the refund with interest after completing at least two additional years of credited service with SERS, or any of the other Illinois Public Retirement Systems listed on page 30. Contributions must be repaid before retirement to reestablish service.

To Re-Establish Service Credit:

1. All information must be furnished before we can process the request. The employee will be advised of the credit allowed and the amount of payment required.

2. Submit Form #2071, *Irrevocable Payroll Authorization of Permissive Service Credits* (Exhibit #9) if the member wants to pay by tax-deferred payroll deduction.

3. The payment can be made in a lump-sum, by direct payment or by installments. Installments can be done by payroll deduction on a pre-tax or post-tax basis.

Members may also transfer money from their Deferred Compensation account to purchase service credit and/or repay a refund if there is enough money in the member's Deferred Compensation account to pay the full amount owed to SERS.

There is a five year time limit to pay contributions and interest. No direct pay will be approved for less than $20 per pay period. No payroll deduction will be approved for less than $10 per pay period.

VACATION LEAVE

All permanent, salaried employees earn vacation leave on the basis of total state employment.

- From the date of hire until 5 continuous years of service: 10 days.
- From the completion of 5 continuous years of service to the completion of 9 continuous years of service: 15 days.
- From the completion of 9 continuous years of service to the completion of 14 continuous years of service: 17 days.
- From the completion of 14 continuous years of service to the completion of 19 continuous years of service: 20 days.
- From the completion of 19 continuous years of service to the completion of 25 continuous years of service: 22 days.
- From the completion of 25 continuous years of service: 25 days.

4 Claims: Disability Benefits

CLAIM NOTIFICATION

The Claim Notification Form 3901 (Exhibit #10) is used for benefit claims. In all cases, the member's name, address, Social Security number, and agency should be listed.

RCs should complete the appropriate section of the form and send it to the Claims Division. When we receive the notification, we send the application forms directly to the member.

Pension: Send us the Claim Notification form approximately 30 days before the member's effective date of retirement. Indicate the first day of the month following the member's removal from the payroll.

If the member has funds in a reciprocal system, list the system in the Comment Section. Have the employee contact the other reciprocal system directly to apply for a pension. Indicate whether the member is married, has dependent children, etc.

Pension Estimate: List the separation date/planned retirement date and the date the member will be removed from the payroll. For the effective date of retirement, indicate the first day of the month the member would be eligible for a pension. Also list the number of unused sick and vacation days.

If member has funds in a reciprocal system and would like an estimate from these system(s), display the reciprocal systems in the Comment Section.

Non-Occupational Disability: Send us the Claim Notification form when the member is close to exhausting their sick days. For the date of disability, indicate the date the member became disabled.

For the date the leave of absence begins, indicate the date the member was removed from the payroll. Write the date the member will return to work in the Comment Section. Designate if the disability is for maternity.

Occupational Disability: Send us the Claim Notification form after the member has applied for Workers' Compensation benefits. Indicate what date the member was injured and list the date the member was removed from the payroll.

Death: List the name and address of dependents, including phone numbers if possible.

BIRTH CERTIFICATE

A copy of the member's birth certificate is required for processing all claims. If SERS does not have one on file, no benefits can be paid until we receive a copy of the member's birth certificate.

This section contains information about reporting claims to SERS. From your standpoint, this primarily involves sending us a Claim Notification form with payroll information.

If a SERS member becomes disabled while actively employed, and is unable to perform the duties of their position, they may receive disability benefits which partially replace their working income.

DISABILITY BENEFITS

There are three types of disability benefits available to SERS members:

Non-Occupational Disability: If a member becomes ill or injured from causes not work-related, they may be eligible to receive this benefit.

Occupational Disability: Benefits are paid if the member is unable to work due to a work-related illness or injury.

Temporary Disability: This benefit is payable in disputed Workers' Compensation cases when the member's agency has denied all benefits or Workers Compensation benefits have been terminated, and an appeal has been filed with the Illinois Industrial Commission.

Service credit continues to accrue while an employee is receiving disability benefits. Insurance coverage is the same for those on disability as those working.

NON-OCCUPATIONAL DISABILITY BENEFITS

To be eligible for a non-occupational disability benefit the member must meet the following conditions:

- Have a minimum of 18 months service credit with SERS, Teachers, or the State Universities' Retirement Systems.
- Used all accumulated sick leave.
- Been granted a medical leave of absence.
- Filed a medical report from a licensed medical doctor to SERS.
- Sent the required forms to SERS within 90 days of being removed from the payroll.
- SERS determines that the member is disabled.

Benefits begin to accrue on the latest of:

- The 31st day of absence from work because of disability (including periods when sick pay was received).
- The last day the employee received compensation (including periods when sick pay was received).
- The date the application is received if the application is delayed more than 90 days after removal from the payroll.

The non-occupational disability benefit equals 50% of final average compensation on the date the employee is removed from the payroll. If the employee is covered by Social Security, the SERS benefit will be reduced by the amount payable from Social Security.

If a non-occupational disability continues for five full months, the member's insurance is transferred from the agency to SERS.

Check with the SERS Insurance Section before terminating the insurance of anyone on a leave of absence. Follow the instructions in the monthly Disability Benefit Recipients list sent to your Agency, and forward the latest original CMS Group Insurance Turnaround/Change form and CMS-617 (beneficiary designation) to SERS.

Tier 1 & 2 employees are entitled to the following non-occpational benefits:

- One-half of their service credit up to age 65 if the disability began prior to age 60. If the disability began after age 60, benefits are payable for a maximum of five years.
- One-half of their service credit if the disability occurred after age 60, or five years from the date benefits began, whichever occurs first.

Benefits are terminated when:

- The disability ceases.
- The employee exhausts one-half of their service credit.
- The employee returns to State employment.

Applying for Non-Occupational Disability Benefits

The RC must complete these forms:
When a member requests a disability leave of absence, complete and forward Claim Notification form #3901 (Exhibit #10) to SERS.

We send a disability packet to the member for completion after receiving form 3901, and send a Statement of Employer form #3900 (Exhibit #11A) and a Job Duty Statement form #3935 (Exhibit #11B) to you.

The 3900 and 3935 need to be completed by the member's supervisor, then sent back to us.

The member must complete these forms:

- Member's Application for Disability Benefits #3924 (Exhibit #12).
- Member's Authorization #3934 (Exhibit #13).
- Disability Medical Report #3114 (Exhibit #14). This must be completed by the member's physician. The Application and Authorization forms should be completed by the member and returned to SERS *immediately*.

The other forms that must be completed are:

- Memorandum Birth Verification #3928 (Exhibit #15).
- For those over 65, the Unreduced Social Security Pension Estimate form #3129 (Exhibit #16) is required.

OCCUPATIONAL DISABILITY BENEFITS

To be eligible for occupational disability benefits the member must:

- File a claim with the Illinois Workers' Compensation Commission (WCC), the Risk Management Division of their agency, or the Department of Central Management Services to determine if the disability is work-related.

- File the required forms with the SERS Claims Division within 12 months of:
  - The member's removal from the payroll.
  - Becoming eligible for benefits under Workers' Compensation.
  - The Illinois WCC approves the Workers' Compensation benefit.

- Having SERS find you to be disabled from performing your assigned job duties.

Benefit Amount

The amount of the disability benefit is 75% of final average compensation at the time of the disability, minus any benefit received from Workers' Compensation.

For both Tiers 1 & 2, if the disability occurred before age 60, benefits are payable up to age 65. If the disability occurred after age 60, benefits are payable for five years. Disability benefits cease when the member earns one-half of their earned service credit, or returns to State employment.

Applying for Benefits

- Complete and forward the Claims Notification form (#3901, Exhibit #10), and the Statement of Employer form (#3900, Exhibit #11A) when the member requests Workers' Compensation benefits.

- The Job Duty Statement form (#3935, Exhibit #11B), must be completed by the member's supervisor when the member applies for disability and should be sent with the Statement of Employer form. A copy of the injury report must also be included.

- Your agency will be contacted by SERS regarding a Group Insurance transfer once the member has received a final award from the Illinois Industrial Commission.

The following forms are sent to the member for completion:

- Member's Application for Occupational Disability Benefits (#3213, Exhibit #17), the Member's Authorization (#3934, Exhibit #13), and the Memorandum of Birth Verification (#3928, Exhibit #15).

The application and authorization should be completed by the member and returned to SERS immediately. The Disability Medical Report form (#3213, Exhibit #17) must be completed by the member's physician and returned to us with the other forms.

TEMPORARY DISABILITY

This benefit is available in disputed Workers' Compensation cases when the agency responsible for determining the liability has formally denied all benefits, and an appeal is pending with the Illinois WCC, or when Worker's Compensation benefits are terminated and the member has requested an emergency hearing with the Illinois WCC.

A member may be eligible for a temporary disability benefits if:

- SERS determines that the member is disabled.
- They have at least 18 months of credited service with SERS, Teachers' or the State Universities Retirement System.
- They filed an application within 12 months of the date a disability results in a loss of pay.
- They filed an appeal with the Illinois Workers' Compensation Case.
- They submitted the required forms to SERS.
- They have not received, or had a right to receive, any compensation for at least 30 days.

If a member is found eligible, temporary disability benefits will be retroactively paid from the 31st day after removal from payroll.

If Workers' Compensation benefits are terminated, a member may be eligible for a temporary disability benefits if:

- SERS determines that the member is disabled.
- They have at least 18 months of credited service with SERS, Teachers', or the State Universities Retirement System.
- They have submitted the required forms to SERS.
- They have filed an appeal with the Illinois WCC, and requested an emergency hearing.
- They served a 150-day waiting period.

Send temporary disability requests on Claim Notification form #3901, (Exhibit #10) and indicate the situation in the Comment Section.

A Temporary Disability applicant must submit the same forms as a Non-Occupational Disability Benefits, along with a copy of the Application for Adjustment of Claim form sent to the Illinois Industrial Commission, and a copy of the Workers' Compensation denial.

If a member is applying for temporary disability benefits due to Workers' Compensation benefits being terminated, a copy of the Workers' Compensation termination letter and a copy of the 19B1 form is needed when filing with the Illinois WCC.

5 Pension Benefits

TIER 1 REGULAR RETIREMENT FORMULA BENEFITS

The regular retirement formula applies to all members not covered by the alternative formula. The maximum pension payable is 75% of final average compensation.

A SERS member may retire and receive a pension benefit:

- When your age and years of service equal 85 years (Rule of 85).
- Between the ages of 55-60 with a minimum of 25 years of service credit. The pension is reduced 1/2 of 1% for each month under age 60.
- At age 60, with a minimum of eight years of service credit.

Tier 1 pension benefits are based on three factors: final average compensation, years of creditable service and the retirement formula.

1. Final Average Compensation: The average compensation for the four highest consecutive years within the last 10 years of employment.

2. Creditable Service: Credited service for every year, month or part of a month the member paid into SERS. Each year of creditable service represents a percentage of final average compensation.

3. Retirement Formula: The regular retirement formula is 1.67% for members contributing to Social Security, and 2.2% for members who aren't contributing to Social Security.

Annual Pension Increase

If the member retires under the Rule of 85 or at age 60 or older, there is a 3% annual increase every January 1 following the first full year of retirement. These increases are not limited by the 75% pension maximum.

TIER 1 ALTERNATIVE FORMULA RETIREMENT BENEFITS

The alternative retirement formula applies to members in the positions listed on page 28 with 20 years of alternative service. Members eligible for the alternative formula may retire at age 50 with at least 25 years of credited service, or at age 55 with 20 years of credited service.

The alternative formula is 2.5% for members contributing to Social Security and 3% for members not contributing to Social Security.

Tier 1 Final Average Compensation

For an alternative formula employee, final average compensation is figured one of three ways: the average of the highest 48 consecutive months over the last 120 months of service *(for members in service prior to January 1, 1998)*; the average of last 48 months of service or the final rate of pay *(cannot exceed the average of the last 24 months of pay by 115%)*

Security employees with either the Department of Corrections or the Department of Human Services may be eligible for the alternative formula even if they do not have 20 years of service in an alternative position.

Security employees would be eligible for the alternative formula if they have at least 20 years of security service. This may include regular formula service and reciprocal service. The maximum benefit is 75% of FAC.

Final average compensation is the highest consecutive months of service within the last 48 months of service.

Tier 1 positions eligible for the alternative formula:

- State Police
- Fire Fighters
- Air Pilots
- Special Agents
- Conservation Police
- Revenue Investigators
- Secretary of State Investigators
- Department of Human Services Security Employees
- Central Management Services Police
- Department of Corrections' Security Employees (includes Prisoner Review Board)
- Dangerous Drug Investigators
- State Police Investigators
- Attorney General Investigators
- Controlled Substance Inspectors
- State's Attorneys Appellate Prosecutor Investigators
- Commerce Commission Police Officers
- Arson Investigators
- State Highway Maintenance Workers

Tier 2 positions eligible for benefits under the alternative formula:

- State Policeman
- Fire Fighter
- Security Employee with the Department of Corrections or Juvenile Justice *(includes the Prisoner Review Board)*

The statutes governing SERS state that none of the benefits provided by SERS will be payable to a member who is convicted of a felony related to their employment with the State of Illinois.

RCs should notify the SERS Pensions supervisor when an employee is terminated for a criminal act connected with his or her employment.

TIER 2 REGULAR RETIREMENT FORMULA BENEFITS

The regular retirement formula applies to all members not covered by the alternative formula. The maximum retirement benefit is 75% of final average compensation.

Eligibility

- Age 67, with at least 10 years of credited service.
- Between ages 62-67 with 10 years of credited service (reduced 1/2 of 1% for each month under age 67).

Tier 2 Final Average Compensation

Your retirement benefit is based on final average compensation and credited service. Final average compensation is the average of the 96 highest consecutive months of service within the last 120 months of service.

The retirement benefit is calculated on a maximum salary of $106,800. This amount increases annually by 3% or one-half of the Consumer Price Index, whichever is less.

Reduced Retirement Benefit

A regular formula member can retire between the ages of 62-67 with 10 years of credited service with a pension reduced 1/2 of 1% for each month under age 67.

Annual Pension Increases

If you retire at age 67 or older, you will receive a pension increase of 3% or one-half of the Consumer Price Index for the preceding calendar year, whichever is less, every year on January 1, following your first full year of retirement.

If you retire before age 67 with a reduced retirement benefit, you will receive a pension increase of 3% or one-half of the Consumer Price Index for the preceding calendar year, whichever is less, every January 1 after you turn age 67 and have been retired at least one full year. These pension increases are not limited by the 75% maximum.

TIER 2 ALTERNATIVE FORMULA RETIREMENT BENEFITS

Members eligible for the alternative formula may retire at age 60 with 20 years of service.

Retirement Formula

The Alternative Formula applies to members in certain positions with 20 years of alternative service.

Covered: 2.5% for each year of service
Non-Covered: 3.0% for each year of service

Final Average Compensation

For an alternative formula employee, final average compensation is the average monthly salary during the 96 highest consecutive months of service within the last 120 months. The retirement benefit is calculated on a maximum salary of $106,800. This amount increases annually by 3% or one-half of the Consumer Price Index, whichever is less.

Annual Pension Increases

Alternative formula retirees receive their first pension increase of 3% or one-half of the Consumer Price Index for the preceding calendar year, whichever is less, following the first full year of retirement after age 60. These increases are not limited by the 80% maximum.

APPLYING FOR RETIREMENT BENEFITS

To apply for benefits, the member must complete and forward the Claim Notification Form #3901 (Exhibit #10), thirty days before their effective date of retirement. The pension is effective on the first day of the month following resignation.

The member will receive a Retirement Benefit packet from SERS with the following forms:

- Application for Retirement Annuity (#3004, Exhibit #19).
- Depository Agreement Form (3967, Exhibit #20) and a Direct Deposit brochure.
- A Statement of Employer Form (#3900, Exhibit #11) will be mailed to the member's last employing agency.

An employee must work at least one day into the second pay period of the month before separation for CMS to qualify for insurance. Otherwise, the employee will have a lapse in their insurance coverage.

The Retirement Coordinator should send SERS the following:

- The latest, completed CMS Turnaround/Change form.
- The original Life Insurance Beneficiary form (Keep a copy for yourself.) You do not need to send the entire insurance file. Insurance updating will be done by SERS.

The member should allow SERS eight weeks to process the application from the date of retirement. Reciprocal cases may take longer. The benefit is paid retroactively to the first day of eligibility.

Level Income Option

This allows a coordinated member who paid into SERS and Social Security to receive their pension benefit from SERS at a level amount throughout their retirement years by combining their Social Security and SERS benefit. For more information, contact the Claims Division at 217-785-7343.

Reversionary Annuity

This irrevocable option allows a member to have their monthly retirement benefit reduced in order to provide a lifetime income for their designated dependent after death. This benefit is paid in addition to the survivor's benefit.

The monthly amount paid to the dependent after the member's death may not be less than $10 or exceed the amount of the member's reduced benefit. If the designated dependent dies before the member, the original retirement benefit isn't restored.

Unused Sick Leave & Vacation Credit

Unused sick leave can be used to meet service eligibility requirements or increase a retirement benefit.

Members will receive free service credit for one-half of their unused sick days earned between 1-1-84 & 12-31-97, and full service credit for all sick days prior to 1-1-84 and after 1-1-98.

If the employee pays contributions, they may also receive service credit for any vacation and sick days paid as a lump sum at resignation.

All service credit may be used to qualify for benefits, but this credited service does not affect final average compensation or the effective date of benefits. Contributions for this service can be deducted on a pre- or post-tax basis.

If the employee wants contributions deducted on a pre-tax basis, the irrevocable payroll authorization section of Form #1404 (Exhibit #18) MUST be completed. The employee may also make direct pay contributions on a post-tax basis, but must do so within 90 days from date of withdrawal/resignation.

RETURNING TO WORK AFTER RETIREMENT

A retiree can work outside of state employment without affecting their pension. If a retiree returns to state service, there are limitations regarding continuation of pension benefits (see below).

Permanent Employment

If a retiree exceeds 75 working days in a calendar year, their employment status is changed to permanent. The permanent status becomes effective the first pay period following the date the employee completed 75 working days in a calendar year.

The agency Payroll Unit should complete and forward to the SERS Claims Division the Report of Retiree Returning to State Employment (Form #3905, Exhibit #21). It must include the signature of the agency's authorized officer as required by SERS.

Pension benefits are terminated on the day the retiree returns to a permanent position. Reciprocal system pensions are also terminated.

Temporary Employment

If a retiree, other than a 2002 ERI participant, returns to state employment on a temporary basis, pension benefits are NOT terminated.

Employment is considered temporary if the retiree works on a non-permanent basis for less than 75 days in a calendar year. Payroll contributions are made to Social Security during employment, but not SERS.

Working any part of a day is considered a full day of employment. If the retiree is paid for a holiday, sick day, personal day, etc., it is the same as if the day was worked.

A calendar year runs from January 1 through December 31. A new certification form is needed each January and should include all temporary employees on the payroll as of January 1.

The agency Payroll Unit must complete and forward to the SERS Claims Division the Report of Retiree Returning to State Employment (Form #3905, Exhibit #21). It must include the signature of the agency's authorized officer as required by SERS.

SERS must receive a dated form #3905 before the employee can be listed on the Report of Retirees Employed in a Nonpermanent Position (Form #3904, Exhibit #22).

At the end of each payroll period, the agency Payroll Officer must complete, sign and forward Form 3904 to the SERS Claims Division. This form reflects the number of days each retiree worked during the current pay period.

6 Death Benefits

NON-OCCUPATIONAL DEATH BENEFITS (throughout this section, spouse & civil union partner are interchangeable)

If an SERS member contributed to SERS and Social Security, a benefit offset could be applied to the SERS widow or survivor benefit when the survivor becomes eligible for Social Security benefits.

Any SERS member who retires after July 1, 2009 will have the option at the time of retirement to remove the offset provision. In exchange for the removal, SERS will reduce the member's retirement annuity by 3.825% monthly.

If a member dies while actively employed and has at least 18 months of service, their qualified survivors will be eligible for benefits.

The member's pension contributions and interest will also be paid to the named beneficiary(ies).

If a member dies with no qualified survivors while actively employed, the named beneficiary(ies) will receive all contributions, plus interest and one month's salary for each year of service, up to a maximum of six months salary.

SURVIVOR BENEFITS

Spouse: If a member is survived by a spouse age 50 or over, and they were married at least one year prior to death, (s)he will receive $1,000, plus a monthly annuity up to a maximum of $400, or 50% of the earned pension if it provides a greater monthly benefit, until death. ***TIER 2***: If 66 2/3% of your earned pension provides a greater monthly benefit than the amounts stated above, it is payable to your spouse.

Spouse and Children: If the spouse supports children under age 18 (22 if full-time student), or a disabled child over 18, (s)he can receive benefits before age 50. (S)he will receive $1,000, plus a monthly annuity up to a maximum of $600.

This benefit is payable until the last child reaches age 18 (22 if full-time student), marries, dies, or is no longer disabled. If 50% of the earned pension provides a greater monthly benefit than the amounts stated above, it is payable to the family. ***TIER 2***: If 66 2/3% of your earned pension provides a greater monthly benefit than the amounts stated above, it is payable to your family.

Children: If a member is not survived by a spouse, but has children under age 18 (22 if full-time student), or over 18 and disabled, they can receive $1,000 plus a monthly annuity up to a maximum of $600.

This benefit is payable until the last child reaches age 18 (22 if full-time student), marries, dies, or is no longer disabled. If 50% of the earned pension provides a greater monthly benefit than the amounts stated above, it is payable to the children. ***TIER 2***: If 66 2/3% of your earned pension provides a greater monthly benefit than the amounts stated above, it is payable to your children.

Dependent Parents: If no spouse or children survive the member, the dependent parents may be eligible for benefits.

DEATH AFTER RETIREMENT

If a member dies after retiring, survivor benefits are subject to the same maximum's as those payable during active employment, or 80% of the

This section provides information on SERS death benefits.

- *If a member is married at the time of retirement and their spouse dies at a later date, the retired member can qualify a new spouse for the survivor benefit if they are married for one full year prior to the member's death.*

- *If a member has no qualified survivors at retirement, (s)he will receive a refund of their widow/survivor contribution with their first pension check.*

  If a member then remarries after retirement for one full year, (s)he can then repay the widow/survivor contributions plus interest to qualify his/her new spouse for survivor benefits. These contributions and interest must be repaid before the death of the member.

  Once the contributions are repaid, if the spouse dies before the member, no refund is payable. Instead the widow/survivor contributions become part of the member's total contributions.

pension the member received before dying, whichever is less.

If 50% of the pension provides a greater monthly benefit than the amounts stated above, it is payable to the member's survivors. ***TIER 2***: If 66 2/3% of your earned pension provides a greater monthly benefit than the amounts stated above, it is payable to your survivors.

If the member has no survivors, the beneficiary(ies) will receive any remaining contributions and interest, or $500, whichever is greater.

DEATH AFTER TERMINATION

If death occurs after termination of state employment, but before retirement benefits begin, the member must have eight years of service to qualify for survivor benefits.

The survivor benefits are subject to the same maximum's as those payable during active employment, or 80% of the eligible pension amount before they died, whichever is less. ***TIER 2***: If 66 2/3% of your earned pension provides a greater monthly benefit than the amounts stated above, it is payable to your survivors.

If the member dies after termination with no survivors, or with less than eight years of service, the named beneficiary(ies) will receive all contributions and interest.

OCCUPATIONAL DEATH BENEFITS

If a member dies from a work-related injury or illness, as determined by the Illinois WCC, their survivors are eligible for an occupational death benefit. The benefit amount is reduced by any payments awarded under the Workers' Compensation Act, or the Workers' Occupational Diseases Act.

If the member has no qualified survivors, the nominated beneficiary(ies) will receive all contributions and interest, and one month's salary for each year of service, up to a maximum of six months salary. The occupational death benefit is increased 3% each January 1, following the first anniversary of the annuity.

OCCUPATIONAL SURVIVOR BENEFITS

Spouse: If a member is survived by a spouse, (s)he will receive a monthly annuity equal to 50% of the member's salary until the spouse's death.

Spouse and Children: If the spouse supports children under age 18 (22 if full-time student), or a disabled child over age 18, they can receive benefits up to a maximum of 75% of the member's salary. This benefit is payable until the spouse dies, remarries before age 55, or the last child reaches age 18 (22 if full-time student), marries, dies, or is no longer disabled.

Children: If a member is not survived by a spouse, but has children under age 18 (22 if full-time student), or over age 18 and disabled, they can receive a monthly annuity, up to 50% of your salary. This benefit is payable until the last child reaches age 18 (22 if full-time student), marries, dies, or is no longer disabled.

Dependent Parents: If no spouse or children survive the deceased member, any dependent parent may be eligible for benefits.

7 Miscellaneous

STATE GROUP INSURANCE

A member must have eight years of state service in order to qualify for group insurance coverage in retirement. Insurance premiums are paid by the State if the member has 20 or more years of service.

All members with less than 20 years pay a percentage of their group health insurance based on years of State service. Contact us to confirm that the member is eligible.

Have the member apply for a pension 30-90 days before their anticipated resignation. Group insurance coverage is effective on the same date as pension benefits begin, or the date of application, whichever is later.

Remind members enrolled in Medicare to send us copies of their Medicare cards.

SURVIVOR INSURANCE BENEFITS

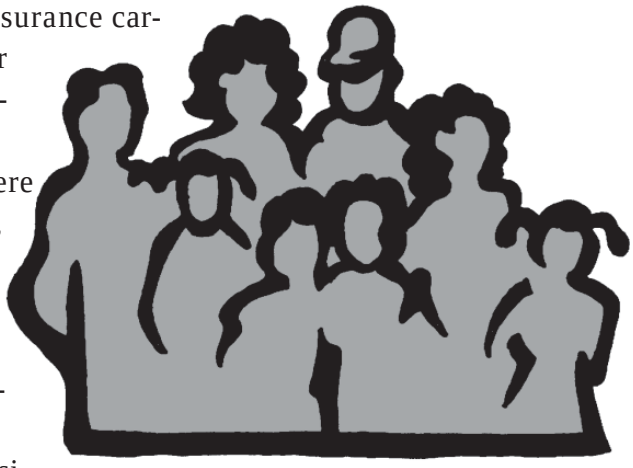
When an active employee dies, your agency handles the deceased member's Group Life Insurance claim, and terminates their insurance coverage. SERS processes the Group Insurance enrollment of the certified eligible survivors.

Group insurance coverage for survivors is picked up by SERS on the same date as the survivor benefit begins, or the date of application, whichever is later. Contact our office if you have questions about this procedure.

OTHER INSURANCE

Payroll deductions can be made for other types of non-group insurance. An authorization for payroll deduction card must be submitted to SERS showing the effective date of the authorization.

Non-group insurance policy deductions cannot be taken from the first check issued. At least two direct payments to the insurance carrier by the member is required for continued coverage. If deduction cards were submitted to SERS, the deductions should appear on the second check issued to the member.



It is the responsibility of the employee to make provisions for the continuation of other non-group insurance coverage until the employee is added to the SERS benefit rolls.

TAXATION OF BENEFITS

All benefits are exempt from Illinois income tax, but federal taxes can be withheld if requested. Members will pay federal income tax on all SERS benefits with the exception of occupational death and occupational disability benefits.

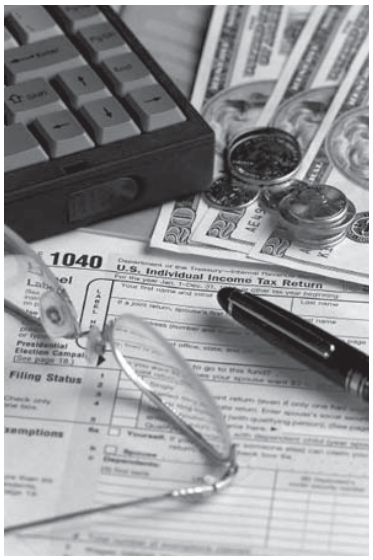
TAXATION OF PENSIONS

Pension benefits are subject to federal income tax. A portion of each benefit payment is taxable, and a portion is non-taxable based on the member's

This section covers Insurance, Taxes, and Social Security.

age and the amount of non-taxable contributions. After the recovery of all non-taxable contributions, the entire benefit payment is taxable. The Comptroller's office will send a U.S. Government Form 1099-R each January.

When the retiree dies and there is no eligible survivor or nominated beneficiary to receive death benefits, the remaining member contributions made before January 1, 1982, may be used as a deduction on the deceased member's final tax return.



TAXATION OF DISABILITY BENEFITS

Occupational disability benefits paid by SERS are exempt from both federal and Illinois income tax. However, they must be reported on the recipient's tax return.

Non-occupational and temporary disability benefits are exempt from Illinois income tax, but are subject to federal income tax. A U.S. Government Form 1099-R is issued each January to all disability recipients by the Comptroller's office.

TAXATION OF SURVIVORS/ WIDOW'S BENEFITS

The monthly benefit paid to a survivor or widow, as well as any lump sum payment, is subject to federal income tax. A portion of each payment is non-taxable based on the survivor's or widow's age and the amount of non-taxable contributions. After the non-taxable contributions are depleted, the entire benefit is taxable. The Comptroller's office will send all survivors a U.S. Government Form 1099-R each January.

After the death of the survivor or widow, and no further benefits are payable, the remaining non-taxable contributions may be used as a deduction on the deceased survivor or widow's final tax return. Beneficiaries should consult their local IRS office for help in figuring their tax liability.

LUMP SUM PAYMENTS

Lump sum payments include:

- Non-Occupational Death Benefit
- Non-Occupational Death Benefit After Retirement
- Refund of Contributions
- Widow's or Survivor's Contribution Refund
- Alternative Formula Contribution Refund

All lump sum payments from SERS are exempt from Illinois income tax, but are subject to federal income tax.

The amount of the lump sum payment subject to income tax or eligible for a rollover include the member's contributions and interest made after December 31, 1981, plus the interest on all contributions.

These lump sum distributions are subject to a mandatory 20% withholding if they are paid to the member or surviving spouse. A 1099-R form will be issued in January following the year the payment is made.

ROLLOVERS

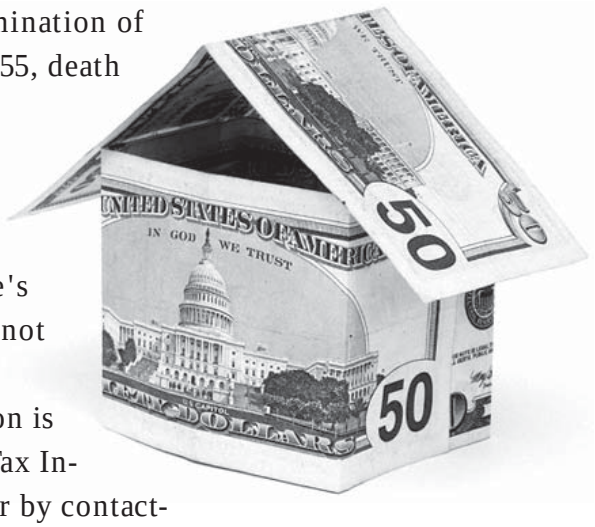
The Internal Revenue Code allows an individual to avoid current taxation on a lump sum payment and the interest on all contributions by rolling-over that portion into another qualified employer retirement plan that accepts rollovers, or into an IRA.

A member can ask SERS to do a direct transfer into a new plan or IRA. If they do not ask SERS to transfer the payment directly, the member can still rollover the taxable amount to a new plan or IRA within 60 days after the individual receives the payment.

The Secretary of the Treasury has the authority to waive the 60-day rollover limit in the case of casualty, disaster or uncontrollable events. The individual must notify the new plan or the IRA about the rollover.

10% EXCISE TAX ON LUMP SUM DISTRIBUTIONS

A refund of contributions after termination of employment before age 55, is subject to a 10% excise tax. This tax does not apply to a refund of contributions following termination of employment after age 55, death or disability.



The portion of the refund subject to the 10% excise tax is the excess of the employee's contributions that are not rolled over. Additional information on taxation is included in the SERS Tax Information brochure, or by contacting the local IRS Office.

SOCIAL SECURITY PLANNING

To obtain an overview of the Social Security Programs call 1-800-772-1213 and ask for the pamphlet, "Understanding Social Security."

To find out a member's status with Social Security send in form SSA-7004. This shows a member's estimated Social Security retirement, survivor, and disability benefits. It will also verify the number of credits with Social Security and the earnings credited to the member's record.

The basic purpose of Social Security benefits is to partially replace income lost due to disability, death or retirement. It was never designed to replace income at a 100% rate. Members need to know what Social Security will provide, then design other insurance, savings, and investments, around this basic plan.

SOCIAL SECURITY BENEFITS

If a member becomes totally disabled, benefits will be paid to them and their family while they are disabled. If they return to work in spite of their disability, there are work incentives that allow them to try a different job before losing the Social Security monthly benefit. Members who receive disability for 24 months become eligible for Medicare.

All coordinated members of SERS will be asked to file for Social Security benefits when they apply for SERS benefits. If a member dies, their fam-

It is important to understand the relationships between SERS and Social Security entitlements.

REMEMBER:
If a member pays into Social Security as a State employee, their SERS retirement benefit is not affected by Social Security, and vice versa.

ily becomes eligible for Social Security benefits. SERS pensions generally do not affect Social Security survivor benefits.

A member may begin receiving Social Security retirement benefits as early as age 62 if they paid into Social Security for at least 40 quarters (10 years).

Any benefits taken before age 65 will be permanently reduced. If you delay retiring later than age 65, you will receive delayed retirement credits, which will increase your monthly retirement benefit.

SOCIAL SECURITY & SERS DISABILITY

Social Security disability benefits are paid if a person is unable to "engage in substantial gainful activity" as a result of physical or mental impairment lasting, or expecting to last, for one or more years.

Like Social Security retirement benefits, Social Security disability benefits are determined by average wages earned over a period of time.

If a member does not pay into Social Security as a State employee, their disability benefits from SERS are not affected. But if they pay into Social Security, Social Security disability payments will affect the non-occupational disability benefit.

SOCIAL SECURITY DEATH BENEFITS

Social Security provides two benefits when a covered employee dies:

- A lump sum payment of $255 is paid to a widow(er) or dependents eligible for a child's benefit.
- A survivor's benefit is payable to the surviving spouse, if that spouse is over age 62. The amount of that benefit is 82.5% of what the worker would have been paid at retirement (100% if the spouse is over 65).
- A survivor's benefit is payable to each surviving child under age 18 (age 22 if full-time student). The amount of this benefit is 75% of what the worker would have been paid at retirement.

SOCIAL SECURITY RETIREMENT BENEFITS

Retirement benefits are based on the average salary over a 40-year working period. Social Security uses the 35 highest years, indexed for inflation, and provides a percentage of that salary to the individual. The percentage is higher for lower wage earners, lower for higher wage earners.

For members born after 1937, the age when they can receive full benefits increases over time. For instance, a State employee born in 1952 will be eligible to receive full benefits at age 66.

SERS benefits will not affect Social Security benefits unless the member didn't pay into Social Security. As a non-covered member, the Social Security benefit is reduced or eliminated.

8 Exhibits

STATE RETIREMENT SYSTEMS

- State Employees' Retirement System of Illinois
- General Assembly Retirement System
- Judges' Retirement System of Illinois

Internet: ***http://www.srs.illinois.gov*** Email: ***sers@srs.illinois.gov***

2101 South Veterans Parkway, P. O. Box 19255, Springfield, IL 62794-9255

MEMBERSHIP RECORD

This Membership Record constitutes your permanent record with the State Employees' Retirement System of Illinois (System). All information furnished in this record is strictly confidential and is used only by the System in the establishment of your rights, privileges and benefits as a member of the System.

Social Security Number:

Date of Birth: **Sex:**

You should notify the System promptly of any change in your beneficiary.

1. Name of **Your** Husband or Wife _____ Date of Birth _____
First Name Middle Name Last Name

2. Name and Date of Birth of Unmarried Children Under Age 18:

Name	Date of Birth	Name	Date of Birth
1) _____	_____	5) _____	_____
2) _____	_____	6) _____	_____
3) _____	_____	7) _____	_____
4) _____	_____	8) _____	_____

3. Name of Father, if living _____
First Name Middle Name Last Name

4. Name of Mother, if living_____
First Name Middle Name Last Name

5. Do you have previous employment with the State of Illinois? Yes ☐ No ☐

Please complete the beneficiary information on the reverse side!

STATE RETIREMENT SYSTEMS

- State Employees' Retirement System of Illinois
- General Assembly Retirement System
- Judges' Retirement System of Illinois

Internet: *http://www.srs.illinois.gov* Email: *sers@srs.illinois.gov*

2101 South Veterans Parkway, P. O. Box 19255, Springfield, IL 62794-9255

MEMBER'S NOMINATION OF BENEFICIARY(IES) FOR DEATH BENEFITS

This form is to be used to nominate the person or persons to receive any death benefit payable by the State Employees' Retirement System of Illinois. ***This is a legal document which, after preparation, may not be altered in any way by any person.*** A member desiring to change beneficiaries at a later date must complete a new Nomination Beneficiary form. The form on file with the System that has the most recent date, located next to the member's signature, will take precedence.

INSTRUCTIONS: Complete this form using ink or typewriter. You may nominate one person, as many as you wish, or your estate. If additional space is required, use the reverse side of this form. Benefits will be paid on a ***survivor basis in the numerical order*** you indicate. Two or more persons with the same order number will receive equal shares. **When this beneficiary nomination is accepted by the State Employees' Retirement System an acknowledgement will be mailed to the current address on file with SERS. If your address is not current, please contact your payroll department to complete a W-4 form.**

NOTE! Persons nominated as beneficiaries without order numbers will be considered after those persons nominated with order numbers. Two or more persons nominated without order numbers will receive equal shares.

EXAMPLE

Order Number	*Name*	*Address*	*Relationship*
1	John A. Doe	123 West Main, Chicago, IL 60601	Father
2	Jane B. Doe	123 West Main, Chicago, IL 60601	Mother
3	David C. Doe	123 West Main, Chicago, IL 60601	Brother
3	Nancy D. Doe	44 South 2nd, Springfield, IL 62708	Sister
3	Mary E. Doe	123 West Main, Chicago, IL 60601	Sister
4	Frank F. Smith	9876 E. 99th St., Peoria, IL 61605	None

In the event the member dies while in state service, the benefit will be paid as follows:

1. All the money will be paid to John A. Doe.
2. If John A. Doe is not living when the member dies, all the money will be paid to Jane B. Doe.
3. If John A. and Jane B., Doe are not living when the member dies, the money will be divided equally among David C., Nancy D., and Mary E. Doe. (If only two of these three persons are living when the member dies, each will receive one half of the money and if only one of these three persons is living when the member dies, he/she will receive all of the money.)
4. If John A., Jane B., David C., Nancy D., and Mary E. Doe are not living when the member dies, all the money will be paid to Frank F. Smith.
5. If none of the nominated beneficiaries are living when the member dies, all of the money will be paid to the member's estate.

NOMINATED BENEFICIARIES

Order Number	Name	Address	Relationship

<u>This form must be witnessed by two people who are not named as beneficiaries</u>.

Member's Signature _____ ***Date*** _____

Member's Social Security Number _____

Member's Address _____

_____

Witness _____

Address _____

Witness _____

Address _____

101 (R-5-05) IL 589-0111 ***Exhibit #1A***

ANNUAL BENEFIT STATEMENT

Member Information

You have 264.00 months of contributing membership service. This does not include service forfeited by taking a refund, unused sick or vacation time, or any service credit in a reciprocal retirement system listed on the reverse side.

You may be eligible to establish military service with The State Employees' Retirement System (SERS). For each month of military service credit that you purchase, your pension will increase by approximately $9.80 per month. Before SERS can grant any service or determine cost, we must have a copy of your DD-214 or the appropriate separation or discharge papers verifying active duty.

Your total contributions are $68,426.15. For the fiscal year, contributions (July 1-June 30) were $4,272.45. Your monthly rate of pay as of June 30 is $4,283.00. Your final average compensation is $3,987.52, which is the average of your highest consecutive 4 years (48 months) of your last 10 years (120 months) of state employment.

For assistance in filing a claim for benefits or participating in a preretirement workshop, contact your retirement coordinator: Joan Doe at 217-782-0000.

Retirement Benefits

Retirement benefits are based on service, final average compensation and age. Normal retirement is age 60 with 8 years (96 months) of service. If your age plus years of service equals or exceeds 85 years (Rule of 85) you may retire at any age. If you continue working to normal retirement age , or Rule of 85, whichever comes first, your estimated monthly retirement benefit will be $2,115 on December 01, 2020.

Your monthly benefit earned and accrued as of June 30, 2008 is $1,180, payable on December 01, 2020. For each month (21 days) of sick and vacation time you accumulate by your date of retirement, your retirement annuity will increase by $7.20 per month. See the sick leave and vacation service credit section on the reverse side.

As a contributing member of Social Security, you may want to read the Social Security and level income optional form of payment information on the other side.

Death Benefits

Death benefits are payable to your spouse, children and named beneficiaries, as applicable. The benefit amount is determined by the cause of your death: occupational or nonoccupational. Lump sum death benefits are payable to your named beneficiaries. If you want to change your SERS beneficiaries, a beneficiary form is enclosed. *SERS BENEFITS ARE SEPARATE FROM YOUR GROUP LIFE COVERAGE.*

Group life beneficiaries are not included in this statement.

Your named beneficiaries are:

1-

2-

3-

4-

If your death results from job duties, occupational death benefits of $2,124.50 per month are payable to your spouse. This will be reduced by any Workers' Compensation benefits paid. Additional amounts are payable if you have children under age 18. Your beneficiary named above will receive all of your contributions and interest totaling $86,385.41.

If your death results from a nonoccupational cause, survivor benefits of $1,155.00 per month are payable to your spouse at age 50. This benefit will be payable to your spouse at any age if you have children under age 18 up to a family maximum of $1,155.00. Your named beneficiaries will receive $79,183.44, which are your contributions and interest less widow/survivor contributions retained by SERS to pay the monthly death benefit.

If you die with no spouse or children under age 18, your named beneficiary will receive all contributions and interest, plus a state's portion equal to one month's salary for each full year of service up to a maximum of six months, for a total lump sum benefit of $112,084.57.

Disability Benefits

If you are disabled, cannot perform your job duties, and remain unemployed, disability benefits will be paid based on your rate of pay. The benefit amount is determined by the cause of your disability: occupational or nonoccupational.

Occupational benefits of $3,212.75 per month may be paid until your retirement. This will be reduced by any Workers' Compensation benefits paid.

Nonoccupational benefits of $2,141.50 per month will be paid to you for up to 135 months. This benefit will be reduced by any Social Security disability benefits. In addition to your disability benefit, monthly retirement contributions of $406.96 will be made on your behalf while you're disabled.

Exhibit #2

STATE RETIREMENT SYSTEMS
2101 S. Veterans Parkway
P. O. Box 19255
Springfield, IL 62794-9255
217-785-7444

The SERS-O-GRAM

The newsletter for members of the State Employees' Retirement System of Illinois

www.state.il.us/srs

AUGUST 2012

Retiree Health Insurance

Public Act 97-0695, signed by Governor Quinn on June 21, 2012, eliminates language in the State Employee Group Insurance Act that provides that the State shall pay 5% of the cost of the "basic program of group insurance benefits" for each year of service credit. It leaves the authority to determine the amount of the State subsidy to the Director of the Illinois Department of Central Management Services (CMS), who is supposed to consider factors such as the amount of the pension, years of service at retirement, and age at retirement in determining the retiree share of the cost, on a sliding scale.

The details of future retiree health insurance premiums are currently the subject of collective bargaining with unions representing state employees. The Act specifies the remainder of the cost of coverage, as determined by the Director of CMS, will be the responsibility of the retiree or survivor. CMS must require the health insurance contributions of annuitants and survivors of all state retirement systems to be based on the same formula and the contribution may be based on Medicare eligibility, but not coordination with Social Security coverage.

Until implementation of the Act, for retirees of the State Employees' Retirement System (SERS), State Universities Retirement System (SURS) and state educators who participated in the Teachers' Retirement System (TRS), the State continues the current policy of paying 5% of the cost of the "basic program of group health benefits" for each year of service credit.

Survivor Coverage

The survivor of a deceased retiree or active member will pay the same portion of the health insurance premium as the deceased retiree (or active member).

Administrative Rules

CMS is required to adopt emergency rules to establish the contributions to be paid by the State, annuitants and survivors towards group health insurance benefits. Administrative rules must be filed with the Secretary of State and are published in the Illinois Register. Emergency rules are effective immediately upon filing and may be effective for up to 150 days. All rules are reviewed by the Joint Committee on Administrative Rules (JCAR). Emergency rules are reviewed by JCAR and may be suspended if it is determined that the rule constitutes a threat to the public interest, safety or welfare. The suspension of an emergency administrative rule requires the affirmative vote of 8 of the 12 JCAR members.

At the time of this writing, CMS has not filed emergency administrative rules pertaining to retiree group health insurance. Based on floor debate in the General Assembly and information from the Governor's Office, the Quinn Administration is attempting to negotiate the details of the premium contributions with unions representing State employees. The rules are expected to base retiree health insurance premiums on a retiree's age at retirement, length of State service and amount of annuity. SERS will provide additional information as it becomes available.

Your Annual Benefit Statement is Enclosed

Enclosed with this edition of the SERS-O-GRAM is your Annual Benefit Statement as of June 30, 2012. Besides giving you specific information about your SERS account, your Annual Benefit Statement also lists any service you may have with a reciprocal system, any service you may be eligible to purchase or repay, and shows your service credit in months as well as years.

A Nomination of Beneficiary(ies) form is enclosed with this newsletter. You may change your beneficiaries at any time by completing and filing this form with SERS. If you have questions about beneficiaries, call us at 217-785-6973.

Exhibit #3A

STATE RETIREMENT SYSTEMS
2101 S. Veterans Parkway
P. O. Box 19255
Springfield, IL 62794-9255
217-785-7444

The Informer

The newsletter for annuitants of the State Employees' Retirement System of Illinois

www.state.il.us/srs

JANUARY 2013

2013 Retirement Checks

Federal Income Tax Withholding Notice: The Internal Revenue Service released updated income tax withholding tables for calendar year 2013. Monthly benefits paid by SERS are subject to federal income tax withholding; therefore, you may see a change in your federal withholding amount on your January 2013 benefit check. For further information, please refer to IRS Notice 1036.

Cost of Living Increase: Members are eligible to receive a 3% cost of living increase each January following their first full year of retirement. The annual 3% increase will be included on the January, 2013 check for eligible members.

SECA

State and University Employees Combined Appeal

Dear Retiree,

During the course of a lifetime, there will be instances when you or your families may turn to others for help through difficult situations. At these times, we can be thankful for the services available through the charities represented in the State and University Employees Combined Appeal (SECA). SECA is a combined campaign which, through its supported charities, provides services to people and protection to our natural resources. See the enclosed list of the 11 SECA charitable federations.

During your state employment, you may have participated in SECA. Thank you for your past contributions. As a retiree, you can also participate in SECA and make a difference in the world around us by making a donation to your favorite charity.

By completing and returning the form on the reverse side you can make a donation by either selecting to make a monthly contribution (deducted donations will be continuous in the amount indicated until a termination request is received in writing by SRS) or by making a one-time direct gift by sending a check(s) or money order(s) to the charity(ies) of your choice.

Please note that 100% of your donation goes directly to your charity choice. We appreciate any donation you can pledge to help support your favorite charitable cause. If you have any questions, please visit the SECA website: www.secaillinois.org or call 217-558-0964. Thank you for your generosity.

Sincerely, the SECA Advisory Board and Charities

Tax Information

In January, the Office of the Comptroller will mail IRS Form 1099R for 2012 SERS benefit payments to all annuitants. SERS benefits are subject to federal income tax, but not state income tax. These payments must be reported on IRS Form 1040 under "Pensions and Annuities."

IRS Form W2-GI+

W-2 GI+: Group Term Life

The Comptroller also mails IRS Form W2-GI+ to any SERS annuitant with group term life insurance valued over $50,000. The value of this life insurance is subject to federal income tax and must be reported on your Federal Income Tax Return.

If you carried basic and optional group term life insurance in excess of $50,000 while receiving SERS benefits, Box 1 (Wages, Tips, and other Compensation) represents the taxable cost of this insurance. Questions about this formula should be directed to the IRS or your tax preparer.

W-2 GI+: Domestic Partner/ Civil Union Dependent

Under federal tax law, if a domestic partner/civil union dependent does not qualify as the member's tax dependent, the portion of the premium paid by the State will be added to the member's annual gross income, subject to federal income tax. This will be reported on a W2 GI+ and mailed to members who carry these dependents as non–IRS tax dependents on their Group Insurance Plan.

Refer to the "Notice to Employee" section of the W2-GI+ for a detailed explanation of the codes. If you have questions about the W2-GI+, contact the IRS or SERS at 217-785-7047.

Exhibit #3B

NewsFlash

An electronic newsletter for SERS Retirement Coordinators

75-Day Nonpermanent Employment

All 75-day nonpermanent employment information for calendar year 2007 is due no later than February 15, 2008. If we aren't properly notified by this date, the retiree's benefit payment could be in jeopardy. This includes anyone that was hired for nonpermanent employment (coded as W) on state payrolls that were previously retired as a regular retiree, or retired under the special buyout provisions under the Alternative Retirement Cancellation Payment (ARCP) or Contingent Lump Sum Incentive Payment (CLSIP).

In addition, if you have rehired a retiree for calendar 2008, a new certification (form 3905) is required showing the hire date for 2008. If you have questions regarding the completion of these forms, please contact Kelly Purlee in the SERS Vouchering Section at 217-524-8806.

New Website Feature

An archive of all Bulletins sent to Retirement Coordinators and Payroll Officers over the last five years has been added to the Retirement Coordinator's home page on our website. http://www.state.il.us/SRS/RC/RCBulletin.htm

Upcoming Website Feature

We will also be adding a service credit calculator to the SERS website in the near future which will allow you to determine how many months of service credit your unused sick, vacation and personal time is worth to meet service eligibility requirements and increase your retirement benefit.

Exhibit #4a

WORKSHOP RESERVATION FORM

PART I & II - To be completed by employee (Please Print)

PART I

**Check appropriate workshop box*

☐ *Investing In Your Future* ☐ *Education for Tomorrow's Choices* ☐ *Countdown to Retirement*

Workshop (Date) _____ *at (City)* _____
beginning at 8:30 am and continuing through 4:00 pm.

PART II

NAME: Mr./Ms. _____

SOC. SEC. NO: _____ *A GUEST WILL ATTEND: Yes* ☐ *No* ☐
(If your guest is a state employee check "NO". They must register through their agency retirement coordinator)

HOME ADDRESS: _____
Street

_____
City *State* *Zip Code*

HOME PHONE: _____ *WORK PHONE:* _____
Area Code *Area Code*

EMPLOYEE SIGNATURE: _____

SUPERVISOR NAME: (Please Print) _____

SUPERVISOR SIGNATURE: _____

UPON COMPLETION OF PART I AND II, SUBMIT FORM TO YOUR AGENCY RETIREMENT COORDINATOR.
Authorization to attend must be completed or form will be returned. See your active statement for you RC's name & phone number.

PART III *EMPLOYING DEPARTMENT:* _____

DEPARTMENT ADDRESS: _____
Street

_____
City *State* *Zip Code*

_____ _____
Agency Coordinator's Signature *Date*

Note:
If the workshop is full, you will be notified of an alternate date. If no date is available you will receive a rejection notice.

Special arrangements will be made available for persons with disabilities upon request. Retirement Coordinator should indicate which special arrangements are needed for the employee. Requests for a sign language interpreter must be received at least 6 weeks prior to workshop date.

521 (R-10--07) IL 589-0127

Exhibit #5

STATE RETIREMENT SYSTEMS

• State Employees' Retirement System of Illinois
• General Assembly Retirement System
• Judges' Retirement System of Illinois

Internet: *http://www.srs.illinois.gov* Email: *sers@srs.illinois.gov*

2101 South Veterans Parkway, P. O. Box 19255, Springfield, IL 62794-9255

MANAGEMENT

1. *Prospective participants make initial contact with their immediate supervisor to attend a workshop. Participant should inform supervisor of the dates and city of a workshop.*

2. *Supervisor's initial determination will be whether or not the section can allow the individual time off to attend a workshop.*

3. *Supervisor refers prospective participants to the Agency Coordinator.*

4. *The Agency Coordinator provides participants with the #521 Reservation Form.*

5. *Participant fills out the form completely, including supervisor's signature indicating approval. Supervisor returns form(s) to the Agency Coordinator to complete part 3 and for signature.*

6. *The agency coordinator retains form #521 on file and completes for 545 to submit to the State Employees' Retirement System. Form #545 may be mailed, faxed, or emailed to Field Services Division.**

7. *The participant will receive informational correspondence prior to the workshop.*

PARTICIPANT

1. *The participant must make initial contact with immediate supervisor. Your attendance at the workshop is considered as related to state employment not requiring use of vacation time, personal leave, etc. However, your attendance is subject to management approval.*

2. *The Agency Coordinator will then provide you with a #521 Reservation Form. You must complete Part I & II, even if you intend to use vacation time, personal leave, etc. and the supervisor must sign the form.*

3. *After the Reservation Form is completed with your supervisor's signature, return it to your Agency Coordinator to complete and sign part III.*

4. *The participant will receive a confirmation letter stating the city, date, and time of the workshop. You will also receive a reminder notice 2 weeks prior to the workshop.*

   If for some reason we cannot comply with your requested date the SRS office will send an alternate date, if available. If alternate date is scheduled, show this letter to the supervisor and determine whether or not you can attend. If there is no alternative date available, you will receive a rejection notice.

** Once faxed or e-mailed it is not necessary to mail the original form, this may cause a duplicate registration.*

STATE RETIREMENT SYSTEMS

• State Employees' Retirement System of Illinois
• General Assembly Retirement System
• Judges' Retirement System of Illinois

Internet: *http://www.srs.illinois.gov* Email: *sers@srs.illinois.gov*

2101 South Veterans Parkway, P. O. Box 19255, Springfield, IL 62794-9255

Fax 217-785-7019 Email Address: amy.little@srs.illinois.gov

WORKSHOP REGISTRATION

Workshop Type Code:	1. Investing in Your Future 2. Education for Tomorrow's Choices 3. Countdown to Retirement

	Employee Name	Soc. Sec. No.	Workshop Type Date City	Spouse Attending
Example:	*Robert Jones*	*333-22-1111*	*1, 3-25-04, Springfield*	*No*

1. _____
2. _____
3. _____
4. _____
5. _____
6. _____
7. _____
8. _____
9. _____
10. _____
11. _____
12. _____
13. _____
14. _____
15. _____

Agency Retirement Coordinator Signature _____

Agency Name _____

Exhibit #6

STATE RETIREMENT SYSTEMS

- State Employees' Retirement System of Illinois
- General Assembly Retirement System
- Judges' Retirement System of Illinois

Internet: http://www.srs.illinois.gov Email: sers@srs.illinois.gov

2101 South Veterans Parkway, P. O. Box 19255, Springfield, IL 62794-9255

REQUEST TO ESTABLISH SERVICE CREDITS PRIOR TO DATE OF MEMBERSHIP

Name of Employee _____ S.S. No. _____

Address _____ Date of Birth: _____ _____ _____
Street Month Day Year

_____ _____ _____
City State Zip Home Phone Work Phone + Ext

Name as shown on payroll at time of any State employment_____

Please indicate by checking the appropriate box the type of service credit for which you are requesting information and complete the blanks for the corresponding box. Sign and date the form on the reverse side.

☐ 1. **QUALIFYING PERIOD** (12 months preceding date of membership prior to 1/1/1972 or 6 months for a person entering state service on or after 1/1/1984 through 11/30/2010.)

Beginning date of employment: Month _____ Day _____ Year _____

Agency/Department _____

☐ 2. **SHORT PERIODS** - Intermittent periods of service which did not exceed a qualifying period for which no deductions were taken for retirement.

DATES OF EMPLOYMENT				
From		**To**		**Agency/Department**
Month	Year	Month	Year	

☐ 3. **LEAVE OF ABSENCE (L.O.A.)** (Periods of less than one year spent on an authorized leave of absence from service, provided that the period of leave began on or after January 1,1982 and any credit established by the member for the period of leave in any other public employee retirement system has been terminated.)
3a. **Leave of absence/Final average compensation:** A member may elect to establish earnings credit for an authorized leave of absence within 48 months after returning to work from the leave.

DATES OF L.O.A.						
From		**To**		**Agency/Department**	**Service Credit**	**Earnings**
Month	Year	Month	Year		(check either one or both)	
					☐	☐
					☐	☐
					☐	☐
					☐	☐

2003 (R-6-12) IL 589-0170 - OVER -

Exhibit #7

☐ 4. **MILITARY SERVICE:** Attach copy of Form DD 214 or appropriate separation or discharge papers verifying active duty for either purchased or free military service credit. The form **MUST** indicate the type of separation, i.e. honorable discharge.

A member may purchase up to 48 months of active duty; or receive free military service credit. To receive free military, a member must have been a state employee within six months immediately prior to entry into military service, and return to state employment within 15 months after an honorable discharge. The member must establish the state service credit before and after the military service.

Free Military:

a) Name of Agency and Department prior to entry into military service:_____

b) Last date of state employment prior to entry into military service:_____

c) Name of Agency and Department following discharge from military service:_____

d) Beginning date of employment following discharge from military service:_____

☐ 5. **REPAYMENT OF REFUND(S)*** - Employee required to have 2 years of contributing service subsequent to refund either in the State Employees' Retirement System and/or reciprocal system.

a) Date(s) of refund(s) Month _____ Year _____

Month _____ Year _____

b) Date(s) returned to work Month _____ Year _____

Month _____ Year _____

c) Agency/Department(s) where employed _____

d) Name of Reciprocal System (if applicable) _____

* A member who has met the two year contributing service requirement may wish to purchase all of their refund or a portion. If part of the refund is repaid, the member may choose to repay additional whole months or all of the remaining portion at a later date.

☐ I wish to purchase the entire refund(s). ☐ I wish to purchase _____ whole months

☐ 6. **INTERNSHIPS** - Below are the only internships that may be purchased.

a) Illinois Legislative Staff Internships Program. Dates: _____

b) Government Public Service Internship Program (GPSI). Dates:_____

☐ 7. **DO YOU PLAN TO RETIRE IN THE NEAR FUTURE?** ☐ YES ☐ NO

If yes, when _____

THIS SECTION IS OPTIONAL

METHOD OF PAYMENT

a) ☐ Lump sum

b) ☐ Direct pay installment option (minimum $20 per payment)

c) ☐ Post-tax payroll deduction installment option (minimum $10 per pay period)

d) ☐ Tax deferred irrevocable payroll deduction option (minimum $10 per pay period)

e) ☐ Tax deferred lump sum sick and vacation payment

f) ☐ Deferred Compensation Transfer (The account must have enough funds to cover the total amount due.)

_____ _____

Member's Signature Date

STATE RETIREMENT SYSTEMS

• State Employees' Retirement System of Illinois
• General Assembly Retirement System
• Judges' Retirement System of Illinois

Internet: *http://www.srs.illinois.gov* EMail: *sers@srs.illinois.gov*

2101 South Veterans Parkway, P. O. Box 19255, Springfield, IL 62794-9255

REQUEST FOR REFUND OF MEMBER'S RETIREMENT CONTRIBUTIONS

BEFORE COMPLETING THE REQUEST FOR A REFUND OF CONTRIBUTIONS, PLEASE READ THE FOLLOWING INFORMATION CAREFULLY:

A refund of contributions, without interest, is payable to a member only upon withdrawal from service, which means under the present law severance of employment of a member as an employee of the state or of all departments, by resignation, discharge, dismissal or layoff. THE RULES AND REGULATIONS GOVERNING THE OPERATION OF THE STATE EMPLOYEES' RETIREMENT SYSTEM STATE THAT A MEMBER WHO TERMINATES EMPLOYMENT AND THEN RETURNS TO STATE EMPLOYMENT SHALL BE ELIGIBLE FOR A REFUND OF CONTRIBUTIONS ONLY IF THERE IS AT LEAST A FOURTEEN (14) DAY BREAK IN STATE EMPLOYMENT, AS REFLECTED ON A PAYROLL, AND THE REFUND APPLICATION IS EXECUTED BY THE MEMBER PRIOR TO THE DATE OF REEMPLOYMENT. Any member, who withdraws his contributions and returns to state service in the future, will be required to become a member under the coordinated retirement plan and contribute for at least two years after receipt of the refund before becoming eligible to reestablish the forfeited pension credits. Such repayment shall consist of the amount of the refund, plus interest at the prescribed rate for the period from the date of refund to the date of repayment. Any member with at least eight years of creditable service (any part of which was after October 6, 1969) who leaves state service before age 60 may leave his contributions in the System and become eligible for a retirement annuity (pension) at age 60.

NOTE: Processing a refund requires approximately four to six weeks following receipt of your final paycheck.
(If your address changes before receiving the refund, please notify SERS at once.)

I hereby request a refund of contributions made by me or on my behalf as a member of the State Employees' Retirement System of Illinois as provided in Article 14 of the "Illinois Pension Code". I understand by the acceptance of such refund, I forfeit all accrued rights and creditable service. Contributions made after 12-31-81 will be subject to federal income taxes at the time of payout.

INCOME TAX WITHHOLDING ELECTION

If you do not make an election, we will assume that you do not want to rollover the refund. We will then pay the refund and withhold at a rate of 20 percent.

I have read the Special Tax Notice and, based on the information contained in the notice, I am making the following election:

_____ I do not wish to rollover the taxable portion of the refund;

_____ I wish the refund check to be mailed to: _____

Street (or post office box number) _____

City _____ State _____ Zip Code _____

_____ I wish to rollover the entire taxable portion of the refund;

_____ I wish to rollover part of the taxable portion of the refund. I wish to rollover $ _____ of the taxable portion of the refund.

Name of Financial Institution Authorized to Accept the Rollover (limit of one institution):

Name _____

Address _____

City _____ State _____ Zip Code _____

THIS PORTION MUST BE LEGIBLY COMPLETED BEFORE YOUR REFUND CAN BE PROCESSED.

Print Name _____ Signature _____

Social Security Number _____ Date _____

Exhibit #8

2000 (R-2-06) IL 589-0209

State Employees' Retirement System of Illinois
2101 South Veterans Parkway P. O. Box 19255, Springfield, IL 62794-9255 Phone 217-785-7167

IRREVOCABLE PAYROLL AUTHORIZATION OF PERMISSIVE SERVICE CREDITS OR REDEPOSIT OF CONTRIBUTIONS

A State Employees' Retirement System (SERS) member, pursuant to statute, is permitted to redeposit member contributions previously withdrawn and/or elect to purchase permissive service credit. Any amounts due may generally be paid by the member directly to the retirement system, or the member may request, and the employer may permit, deductions through payroll. These payments through payroll deduction are in addition to any required contributions to SERS.

I understand that the State of Illinois ("my employer") has adopted a statute under the "pickup" tax deferral provisions of Internal Revenue Code Section 414 (h) (2) for payroll deduction and that tax deferral of my redeposit and/or purchase of permissive service requires this irrevocable payroll deduction authorization.

I hereby authorize and understand that this authorization is binding and irrevocable.

1. ☐ Effective _____ deductions are to be made from my salary, for a total of _____ pay periods in the amount of $ _____ per pay period or until the total amount of $ _____ or the full cost of the permissive service credit is deducted.

   ☐ Deductions are to be made from my salary as follows: Effective _____ deduct $ _____ for _____ pay periods and $ _____ for one pay period or until the total amount of $ _____ or the full cost of the permissive service credit is deducted.

   ☐ Deduction is to be made from my lump sum sick and vacation payment in the amount of $_____ based on a termination date of _____ or the full cost of the permissive service credit is paid.

2. For the effective period of this agreement, payments are to be made by my employer. While this agreement is in effect, I understand that SERS will only accept payment from my employer and not directly from me.

3. My employer is obligated to make payment pursuant to this agreement only if there are sufficient funds from my earnings to do so after any other mandatory deductions.

4. This agreement shall remain in effect only until:

   a) payroll deductions are completed, **b)** death, **c)** disability, or **d)** termination of employment.

   In the case of death, partial service credit will be granted based upon contributions and interest paid through the date of death. In the case of disability or termination of employment, I will have to choose whether to make the balance of the payments on an after-tax lump sum basis or receive a refund, subject to all appropriate tax withholdings.

5. All payments must be made prior to retirement.

I understand that if the monthly deduction authorized in this document becomes 120 days delinquent in whole or in part, for any reason, SERS will cancel this election and refund all payments received subject to tax withholding to the employee.

I authorize the above irrevocable payroll deductions under conditions as specified.

Print Employee's Name: _____

Employee Social Security Number: _____ Date: _____

Employee Signature:_____

Exhibit #9

2071 (R-3-98)

STATE RETIREMENT SYSTEMS

- State Employees' Retirement System of Illinois
- General Assembly Retirement System
- Judges' Retirement System of Illinois

Internet: **http://www.srs.illinois.gov** Email: **sers@srs.illinois.gov**

2101 South Veterans Parkway, P. O. Box 19255, Springfield, IL 62794-9255

CLAIM NOTIFICATION

1. Complete Agency and Employee information.
2. Check appropriate box and provide requested information.
3. Any comments relative to this notification may be furnished in the "COMMENTS" section at the bottom of the form.

AGENCY	EMPLOYEE
Name of Agency	Social Security Number
Coordinator's Signature	Name
Coordinator's Telephone #	Address
Date	City State Zip
	Home #_____ Work #_____

☐ PENSION

Planned retirement date _____
Is member married? Yes _____ No _____ Date: _____
Does member have children under age 18 or dependent children over age 18 who are disabled? Yes _____ No _____
Does member have unmarried children 18-22 who are full time students? Yes_____ No____

☐ PENSION ESTIMATE

Base estimate on:
Date of separation from state service_____
Effective date of retirement_____
Unpaid/Unused sick days_____
Paid sick & vacation days_____
Level income option: Social Security estimate age 62 _____ Full retirement age _____

☐ NON-OCCUPATIONAL DISABILITY

Date last worked_____
Date leave of absence begins_____
Maternity? Yes _____ No _____
Did employee leave status change because TTD benefits stopped? Yes_____ No____

☐ OCCUPATIONAL DISABILITY

Date of accident_____
Date removed from payroll_____

☐ DEATH

Date of death_____
Is member married? Yes _____ No _____ Date:_____
Was death service-connected? Yes _____ No _____
Does member have children under age 18 or dependent children over age 18 who are disabled? Yes _____ No _____
Does the member have unmarried children 18-22 who are full time students? Yes____ No ____

Name and address of next of kin:
_____
_____

COMMENTS:

3901 (R-2-13) IL 589-0105

Exhibit #10

STATE RETIREMENT SYSTEMS

• State Employees' Retirement System of Illinois
• General Assembly Retirement System
• Judges' Retirement System of Illinois

Internet: ***http://www.srs.illinois.gov*** Email: ***sers@srs.illinois.gov***

2101 South Veterans Parkway, P. O. Box 19255, Springfield, IL 62794-9255

STATEMENT OF EMPLOYER

A claim for benefits has been received for the named employee. ***Before we can process this claim, all items of information below must be furnished by the employer.*** *Please complete and return this form to our office as promptly as possible. No transmittal letter is necessary. The form should be completed using a typewriter or printed in ink.*

Name of Employee_____

Social Security Number_____

Date_____

1. Type of claim:
   - ☐ Pension
   - ☐ Death
   - ☐ Occupational Disability
   - ☐ Nonoccupational Disability

2. Last day employee worked _____ / _____ /_____
   Month Day Year

3. (A) Last day salary or wages due employee: _____ / _____ /_____
   Month Day Year

   (B) Date employee removed from payroll, bi-weekly or either the 15th or the end of month: _____ / _____ /_____
   Month Day Year

   (C) Has employee returned to work? ☐ Yes ☐ No Date returned to work _____ / _____ /_____
   Month Day Year

4. Reason for removal:
   - ☐ Resignation
   - ☐ Medical Leave of Absence
   - ☐ Discharge/Dismissal
   - ☐ Service Connected Leave
   - ☐ Layoff
   - ☐ Death (Was member on an approved medical leave of absence at death? ☐ Yes ☐ No)

   Effective date of Action_____ / _____ /_____
   Month Day Year

5. Gross amount of final salary to be shown on payroll is $ _____ .

6. Total unused sick days earned prior to January 1, 1984 ..... _____ (A)
   Total unused sick days earned after December 31, 1997 ..... _____ (B)
   Total unused sick days earned after December 31, 1983 and before January 1, 1998 ..... _____
   Less: One-half of unused sick days earned after December 31, 1983 and before January 1, 1998 ..... (_____) _____ (C)
   Number of unused sick days remaining for pension calculation ..... (A)+(B)+(C) = _____

7. Employee's salary rate: Amount $ _____; Employee's work status: ☐ **Full Time** ☐ **Part Time**
   Indicate basis

8. Will a Form 1404 be processed ? ☐ Yes ☐ No

COMPLETE 9 AND 10 FOR DISABILITY CLAIMS ONLY

9. Has the employee filed a claim for Worker's Compensation benefits? ☐ Yes ☐ No

10. Is there any indication that this is a work-related disability? ☐ Yes ☐ No

Retirement Coordinator's Signature _____

Date_____ Phone Number _____ Extension Number_____

STATE RETIREMENT SYSTEMS

- State Employees' Retirement System of Illinois
- General Assembly Retirement System
- Judges' Retirement System of Illinois

2101 South Veterans Parkway, P.O. Box 19255, Springfield, IL 62794-9255

JOB DUTY STATEMENT

Employee Name _____ Soc. Sec. No. _____

Address _____ **Job Title** _____
(needs to be regular job title not temporary title)

_____

Please indicate, by using the letter A through G in the grading system below, the average daily job demand of the above named employee. If lifting is involved please indicate if the employee must also carry the object. Also, indicate if the employee would have intermittent rest while performing the demand. **TO BE COMPLETED BY EMPLOYEE'S SUPERVISOR.**

GRADING SYSTEM

A - (6-8 hrs per day)	C - (2-4 hrs per day)	E - (less than 3 times per week)	G - Never
B - (4-6 hrs per day)	D - (0-2 hrs per day)	F - (less than 3 times per month)	

Please complete Section below based on actual job duties employee is required to perform

DEMANDS OF THE JOB

1 ___ Working on or with moving machinery (☐with☐without intermittent rest)
2 ___ Working on or with moving machinery using foot controls (☐with☐without intermittent rest)
3 ___ Driving automotive equipment - including loading & unloading (☐with☐without intermittent rest)
4 ___ Driving automotive equipment - (☐with☐without intermittent rest)
5 ___ Lifting 1-10 lbs (☐with☐without carrying) (☐with☐without intermittent rest) (is help available ☐yes ☐no)
6 ___ Lifting 11-25 lbs (☐with☐without carrying) (☐with☐without intermittent rest) (is help available ☐yes ☐no)
7 ___ Lifting 26-50 lbs (☐with☐without carrying) (☐with☐without intermittent rest) (is help available ☐ yes ☐no)
8 ___ Lifting 51-100 lbs (☐with☐without carrying) (☐with☐without intermittent rest) (is help available ☐yes ☐no)
9 ___ Pushing and hand trucking (weight _____) (number of times per day _____) (☐with☐without intermittent rest)
10 ___ Climbing stairs - (☐with☐without intermittent rest)
11 ___ Climbing ladders - (☐with☐without intermittent rest)
12 ___ Walking - (☐with☐without intermittent rest)
13 ___ Standing - (☐ with☐without intermittent rest)
14 ___ Sitting
15 ___ Running
16 ___ Bending or stooping - (☐with☐without intermittent rest)
17 ___ Reaching above shoulder level - (☐with ☐without intermittent rest)
18 ___ Use of hands for gross manipulation (grasping, twisting, handling)
19 ___ Use of hands for fine manipulation (typing, good finger dexterity)
20 ___ Wet work - hands
21 ___ Wet work - feet
22 ___ Dust, fumes, gases-respiratory irritants
23 ___ Dust, fumes, gases-skin irritants
24 ___ Dust, fumes, gases-allergic irritants
25 ___ Use of a weapon
26 ___ Dealing with combative individuals
27 ___ Other / comments (use back of form if necessary to describe any job demands unique to this employee's duties)

Date _____ , 20 ____ **Signature of Supervisor** _____

Name of Agency _____

Phone _____ Address _____
Street and Number City or Town State Zip Code

3935 (R-2-07) IL 589-013

Exhibit #11B

STATE RETIREMENT SYSTEMS

• State Employees' Retirement System of Illinois
• General Assembly Retirement System
• Judges' Retirement System of Illinois

Internet: *http://www.srs.illinois.gov* Email: *sers@srs.illinois.gov*

2101 South Veterans Parkway, P.O. Box 19255, Springfield, IL 62794-9255

APPLICATION FOR DISABILITY BENEFITS

Complete the following if there is no label or the label is incorrect!

Social Security Number

First Name Middle Last

Street Address (Permanent Mailing Address)

City State Zip Code

1. Telephone Number: (home)_____(work)_____
2. Title of your position _____
3. Was this disability work related? (If yes, you must file for Workers Compensation benefits) ☐ YES ☐ NO
4. Have you filed a claim for Workers' Compensation for this disability? ☐ YES ☐ NO
5. Date your disability began _____ 6. Date you ceased work _____
7. Have you been granted a medical leave of absence? ☐ YES ☐ NO
8. Have you returned to work? ☐ YES ☐ NO
9. Date you returned to work _____ 10. Date you expect to return to work _____
11. Describe accident or illness that caused disability: _____

_____

_____

12. **Name and address of physicians who have treated you for this disability:** _____

_____

_____

13. Name and address of hospital to which you were confined for this disability: _____

_____

14. Dates you were confined to hospital, from: _____ to_____

15. Have you ever been a member of the State Universities Retirement System of Illinois? ☐ YES ☐ NO

16. Have you ever been a member of the Teachers' Retirement System of Illinois? ☐ YES ☐ NO

17. Nonoccupational disability benefits and temporary disability benefits are subject to federal income tax withholding in accordance with Federal Withholding Tables, unless you elect not to have taxes withheld. These benefits are exempt from Illinois income tax. As part of the application process for these benefits you need to complete the income tax withholding that appears below.

    You may elect not to have withholding taken, or to have withholding taken at any level. If you do not indicate a preference for withholding, SERS must withhold at the rate for a married person with three exemptions. You may change your withholding or discontinue withholding at any time.

    Occupational disability benefits paid by SERS are exempt from federal and Illinois income tax. Although exempt, these benefits are reportable and a 1099-R form will be issued each January. If you are requesting occupational disability benefits you do not need to complete the withholding form that appears below.

Federal Income Tax Withholding for Disability Payments

1) I elect **not** to have income tax withheld from my disability benefit. (Do not complete line 2 or 3.).....➤ ☐

2) I want my withholding from each periodic disability payment to be figured using the number of allowances and marital status shown. (You may also designate an additional dollar amount on line 3.) .....➤ _____ (Enter number of allowances.)

   Marital Status: ☐ Single ☐ Married ☐ Married, but withhold at higher Single rate

3) I want the following additional amount withheld from each disability payment. Note: For periodic payments, you cannot enter an amount here without entering the number (including zero) of allowances on line 2.....➤

$_____ .....

18. I hereby certify that I have not been gainfully employed during the time I am claiming disability. I will notify the State Employees' Retirement System immediately when my disability ceases; or when I return to state employment; or when I accept other gainful employment. I authorize the State Employees' Retirement System to apply any future disability benefits, pension benefits, death benefits or refund of contributions to any excess disability benefit I may have received until the excess disability benefit is repaid in full. I also agree that if this disability is for occupational reasons, I authorize the State Employees' Retirement system to exchange information with the appropriate agency handling workers' compensation relative to my claim. Further, I authorize the State Employees' Retirement System to have an agent or representative review my file for the purpose of evaluating the likelihood of my qualifying for social security disability benefits, which agent or representative may contact me concerning the filing of such a claim. I also agree to permit the State Employees' Retirement System to furnish medical documentation to the Department of Personnel for the purpose of documenting my leave status.

_____

Signature Date

Note: If this application is not returned within the time period stated in the accompany letter, it could result in a loss of benefits.

STATE RETIREMENT SYSTEMS

- State Employees' Retirement System of Illinois
- General Assembly Retirement System
- Judges' Retirement System of Illinois

Internet: *http://www.srs.illinois.gov* Email: *sers@srs.illinois.gov*

2101 South Veterans Parkway, P.O. Box 19255, Springfield, IL 62794-9255

RELEASE OF INFORMATION AUTHORIZATION

State Employees' Retirement System of Illinois (217)785-7444
TTY (217)785-7218
Accounting (217)785-7191
Admin. Services (217)785-6971
Deaths (217)785-7366
Deaths Fax (217) 524-2293
Disabilities (217)785-7318
Disabilities Fax (217) 785-6961
Group Insurance (217)785-7150
Group Ins. Fax (217) 557-0510
Pensions (217)785-7343
Pensions Fax (217) 524-2293
Vouchering (217)785-7034
Vouchering Fax (217) 557-0510
Data Processing (217)785-6957
Exec. Offices (217)785-7016
Exec. Office Fax (217)557-3943
Gen. Info. Fax (217)785-7019
Field Services (217)785-6979
Field Serv. Fax (217)557-5154
Refunds (217)785-7187
Service (217)785-7167
Service & Refunds Fax (217)785-6964
Chicago Office (312)814-5853
Chicago Fax (312)814-5805
Judges' Retirement System of Illinois (217)782-8500
General Assembly Retirement System (217)782-8500

I authorize any physician, hospital, insurer, the Social Security Administration or another organization having any records, data or information concerning me to furnish such records, data or information to the State Employees' Retirement System of Illinois.

The type of information to be disclosed includes the patient's entire medical record, employment record (including salary postings), or a record of all benefit payments.

I understand that the information being disclosed may include information relating to sexually transmitted disease, acquire immunodeficiency syndrome (AIDS), or human immunodeficiency virus (HIV). It may also include information about behavioral or mental health services, treatment for alcohol and drug abuse and generic health information from medical records.

The information identified above may be used by or disclosed to the following organization:

State Employees' Retirement System of Illinois
2101 South Veterans Parkway, P.O. Box 19255,
Springfield, Illinois 62794-9255

The information for which I am authorizing disclosure will be used for establishing eligibility for disability benefits from the State Employees' Retirement System.

I understand that I have a right to revoke this authorization at any time. I understand that if I revoke this authorization, I must do so in writing. I understand that the revocation will not apply to information that has already been released in response to this authorization.

This authorization will expire 90 days from the date of signature listed below.

I understand that once the above information is received, it may be disclosed by the recipient pursuant to evaluating my continued eligibility for disability benefits.

I understand that authorizing the use or disclosure of the information identified is mandatory to establish my eligibility for disability benefits.

Name: _____
(Please Print)

Address: _____

City: _____ State: _____ Zip: _____

Social Security Number: _____ Date of Birth: _____

Signature: _____ Date of Signature: _____

NONOCCUPATIONAL DISABILITY MEDICAL REPORT

State Employees' Retirement System
2101 S. Veterans Pkwy., P.O. Box 19255
Springfield, Ill. 62794-9255

Dear Doctor:

The employee named below has made application for disability benefits from the State Employees' Retirement System. Please complete and return this form to the above address. THE EMPLOYEE'S ELIGIBILITY FOR BENEFITS CANNOT BE DETERMINED UNTIL WE RECEIVE THIS INFORMATION. This form is acceptable only if completed by a licensed medical doctor.

EMPLOYEE: **BIRTH DATE:**

SOCIAL SECURITY NUMBER:

DIAGNOSIS AND CONCURRENT CONDITIONS: _____
_____
_____

PREGNANCY (LMP): _____ (EDC): _____

PLEASE LIST RESULTS OF APPROPRIATE LABORATORY STUDIES: _____
_____
_____

PLEASE LIST OBJECTIVE SYMPTOMS AND FINDINGS (Please be specific, i.e., B/P reading, or attach a copy of patient's charts): _____
_____
_____

NATURE OF TREATMENT AND DATES: (Enclose your statement if more convenient)_____
_____
_____

IS PATIENT STILL UNDER YOUR CARE? ☐ YES ☐ NO

HOW LONG WAS OR WILL PATIENT BE CONTINUOUSLY MEDICALLY UNABLE TO WORK:
ONSET DATE: _____, 20 _____ TO: _____, 20 _____

ESTIMATED RETURN TO WORK DATE: _____, 20 _____

REMARKS: _____
_____
_____

THE ABOVE NAMED INDIVIDUAL APPEARED BEFORE ME FOR MEDICAL EXAMINATION.
THE DIAGNOSIS, TREATMENT AND REMARKS ARE MY PROFESSIONAL OPINION.

SIGNATURE: _____ DATE: _____
ADDRESS: _____ REGISTRATION NUMBER: _____
_____ TELEPHONE NUMBER: _____

3114 (R-5-00) IL 589-0061

Exhibit #14

STATE RETIREMENT SYSTEMS

• State Employees' Retirement System of Illinois
• General Assembly Retirement System
• Judges' Retirement System of Illinois

Internet: *http://www.srs.illinois.gov* Email: *sers@srs.illinois.gov*

2101 South Veterans Parkway, P. O. Box 19255, Springfield, IL 62794-9255

BIRTH CERTIFICATE

DEAR MEMBER:

***WE NEED A COPY OF YOUR BIRTH CERTIFICATE TO COMPLETE YOUR MEMBERSHIP RECORD.* PLEASE WRITE YOUR SOCIAL SECURITY NUMBER ON YOUR BIRTH CERTIFICATE.**

Anyone making application for a Retirement Annuity, Survivor's or Widow's Annuity, Temporary Disability, Nonoccupational or Occupational Disability benefit must submit as proof of birth date, a legal copy of their birth certificate or birth record.

If you ***DO NOT*** have a copy of your birth certificate, it will be necessary that you obtain a copy from the state in which you were born. If ***NO RECORD EXISTS,*** you must submit a letter from the appropriate agency in the state where you were born certifying that the record does not exist. If you need information on where to write for your birth record, please contact our office at 217-785-7444.

3928 (R-01-99)

Exhibit #15

STATE RETIREMENT SYSTEMS

- State Employees' Retirement System of Illinois
- General Assembly Retirement System
- Judges' Retirement System of Illinois

Internet: http://www.srs.illinois.gov Email: sers@srs.illinois.gov

2101 South Veterans Parkway, P. O. Box 19255, Springfield, IL 62794-9255

UNREDUCED SOCIAL SECURITY PENSION ESTIMATE

Only to be completed if you are currently age 65 or greater

PART I (TO BE COMPLETED BY SERS MEMBERS)

I, _____ _____
(Name of SERS Member) (Social Security Number)

hereby authorize the Social Security Administration to furnish the information requested below to the STATE EMPLOYEES' RETIREMENT SYSTEM OF ILLINOIS. This information is required in the computation of benefits payable to me by the State Employees' Retirement System.

_____ _____
(Signature of Claimant) (Street)

_____ _____
(Date) (City) (State) (Zip Code)

PART II (SOCIAL SECURITY ADMINISTRATION ONLY)

Please complete this form based on the worker's record for unreduced retirement benefits he/she would be eligible to receive on the date indicated below.

Unreduced Social Security Retirement Benefits
as of _____ would be _____ .

Send information to:

STATE EMPLOYEES' RETIREMENT SYSTEM

2101 South Veterans Parkway

P.O. Box 19255

Springfield, Illinois 62794-9255

_____
(Signature)

_____
(Title)

_____
(District Office)

Date _____

STATE RETIREMENT SYSTEMS

- State Employees' Retirement System of Illinois
- General Assembly Retirement System
- Judges' Retirement System of Illinois

Internet: ***http://www.srs.illinois.gov*** Email: ***sers@srs.illinois.gov***

2101 South Veterans Parkway, P.O. Box 19255, Springfield, IL 62794-9255

OCCUPATIONAL DISABILITY MEDICAL REPORT

DEAR DOCTOR:

The employee named below has made application for disability benefits from the State Employees' Retirement System. Please complete and return this form to the above address. The employee's eligibility for benefits cannot be determined until we receive this information. **This form is acceptable only if completed by a licensed medical doctor.**

Employee Name:

S.S.N.

Date of Birth

DIAGNOSIS AND CONCURRENT CONDITIONS: _____

_____

_____

PLEASE LIST RESULTS OF APPROPRIATE LABORATORY STUDIES: _____

_____

_____

PLEASE LIST OBJECTIVE SYMPTOMS AND FINDINGS (Please be specific, i.e., B/P reading, or attach a copy of patient's charts): _____

_____

_____

NATURE OF TREATMENT AND DATES: (Enclose a copy of your office records if more convenient)

_____

_____

HOW LONG WAS OR WILL PATIENT BE CONTINUOUSLY MEDICALLY UNABLE TO WORK:

ONSET DATE: _____ , 20____ TO:_____ , 20 ____

RETURN TO WORK DATE: _____ , 20 ____

REMARKS: _____

_____

_____

THE ABOVE NAMED INDIVIDUAL APPEARED BEFORE ME FOR MEDICAL EXAMINATION.
THE DIAGNOSIS, TREATMENT AND REMARKS ARE MY PROFESSIONAL OPINION.

PRINTED NAME:_____ DATE: _____

SIGNATURE: _____ SPECIALTY: _____

ADDRESS: _____ TELEPHONE NUMBER:_____

RETIREMENT CONTRIBUTIONS ON LUMP SUM PAY FOR SICK LEAVE, VACATION, AND/OR PERSONAL DAYS

Any member of the State Employees' Retirement System who is paid a lump sum for sick leave, vacation, and/or personal days when resigning ***for the purpose of retiring,*** may make contributions to establish service credit for the number of days for which payment is made. Service credit will be granted for unused sick days for pension calculation purposes. Voluntary retirement contributions made for accumulated vacation, sickness or personal business must be made within 90 days of withdrawal at the compensation and retirement rates in effect at the time of retirement.

Part I: To be completed by Agency (please print or type this form)

From: Agency:_____

Address:_____
(Street) (City) (State) (Zip)

Member's Name:_____

S.S. #:_____ Termination Date: _____

Deduction Codes O/A 1/B R/K S/D 2/C M/B Payroll Code_____

ELECTION - Employee completes either Part II or Part III, NOT BOTH

Part II: To be completed by Employee if PRE-TAX is elected (except line 1 which is to be completed by Agency).

PRE-TAX: (Contributions are not taxed until after employee retires.)
I elect and authorize the deduction of employee retirement contributions from my lump sum pay for sick days, vacation and or personal days on a pre-tax (i.e. tax deferred) basis. If this option is selected, the employee must complete the "Irrevocable Payroll Authorization of Permissive Service Credits or Redeposit of Contributions" below.

IRREVOCABLE PAYROLL AUTHORIZATION OF PERMISSIVE SERVICE CREDITS OR REDEPOSIT OF CONTRIBUTIONS

A State Employees' Retirement System (SERS) member, pursuant to statute, is permitted to redeposit member contributions previously withdrawn and/or elect to purchase permissive service credit. Any amounts due may generally be paid by the member directly to the retirement system, or the member may request, and the employer may permit, deductions through payroll. These payments through payroll deduction are in addition to any required contributions to SERS.

I understand that the State of Illinois ("my employer") has adopted a statute under the "pickup" tax deferral provisions of Internal Revenue Code Section 414 (h) (2) for payroll deduction and that tax deferral of my purchase of permissive service requires this irrevocable payroll deduction authorization.

I hereby authorize and understand that this authorization is binding and irrevocable.

Line 1 is to be completed by Agency and MUST agree with amount on Page 2, Section IV.

1. A deduction is to be made from my lump sum sick and vacation payment in the amount of $_____
2. For the effective period of this agreement, payments are to be made by my employer. While this agreement is in effect, I understand that SERS will only accept payment from my employer and not directly from me.
3. My employer is obligated to make payment pursuant to this agreement only if there are sufficient funds from my earnings to do so after any other mandatory deductions.

I authorize the above irrevocable payroll deductions under conditions as specified.

Employee Signature: _____ Date: _____

Part III: To be completed by Employee if POST-TAX is elected.

POST-TAX: (Contributions are taxed at the time of Lump Sum payment.)
I elect and authorize the deduction of employee retirement contributions on my lump sum pay for sick days, vacation and/or personal days on a post-tax (i.e. NOT tax deferred) basis. ***If post-tax is elected, DO NOT complete Part II above.***

Employee Signature: _____ Date: _____

Exhibit #18

USE THIS FORM FOR LUMP SUM PAYMENTS FOR SICK, VACATION AND/OR PERSONAL DAYS ONLY
THIS PAGE TO BE COMPLETED BY AGENCY

Member Name: _____ **Member SS#:** _____

I. Calculation of unused sick days remaining for pension purposes. (Please be sure to use days, NOT hours.)

Total unused sick days earned prior to January 1, 1984 ..... _____ (A)
Total unused sick days earned after December 31, 1997 ..... _____ (B)
Total unused sick days earned after December 31, 1983
and before January 1, 1998 ...._____
Less: One-half of unused sick days earned after December 31, 1983
and before January 1, 1998 .....(_____)_____
Number of unused sick days remaining for pension calculation.....(A)+(B)+(C) = _____ (C)

Please enter the member's ***daily*** rate of pay _____

II. Calculation of total sick, vacation and personal days to be paid to employee: (Please be sure to use days, NOT hours)

Payment is being made for:				
	_____	Sick Days		$ _____
	_____	Vacation Days		$ _____
	_____	Personal Days		$ _____
	_____	Total Days	(1)	$ _____

NOTE: Enter total dollar amount (1) in Pay field on Payroll Voucher

III. Calculation of sick, vacation and personal days to be used by employee to establish additional service credit less than the total amount above: ***(Use this section only if the employee is NOT going to purchase all service credit available in Step II above.)*** **(Please be sure to use days, NOT hours.)**

Service is being established for:				
	_____	Sick Days		$ _____
	_____	Vacation Days		$ _____
	_____	Personal Days		$ _____
	_____	Total Days	(2)	$ _____

Note: If the employee has elected to tax defer his/her contributions, enter the contributions due in the miscellaneous deductions field, using a miscellaneous deduction code of **BSLS.**

If the employee has elected NOT to tax defer his/her contributions, enter the contributions due in the miscellaneous deductions field, using a miscellaneous deduction code of **4SLS.**

IV. Contributions Due Calculation of Contributions Due

Lump Sum Pay (1) or (2) as appropriate $_____

Deduction Rate	
4%	8%
8-1/2 %	12-1/2%

X Deduction Rate (%) _____

= Contributions Due $ _____

Deduction will be on:

Payroll Code _____

Pay Period _____

Misc. Payroll Deduction Code _____

V. Agency Certification

Agency Name:_____
Preparer's Name (please print) :_____
Telephone Number _____ FAX_____
Authorized Signature_____
Telephone Number _____ FAX_____

Please return completed form to:

STATE EMPLOYEES' RETIREMENT OF ILLINOIS
2101 South Veterans Parkway, P.O. Box 19255
Springfield, IL 62794-9255, **Phone:** 217/785-7210 **Fax:** 217/785-7019

STATE RETIREMENT SYSTEMS

• State Employees' Retirement System of Illinois
• General Assembly Retirement System
• Judges' Retirement System of Illinois

Internet: ***http://www.srs.illinois.gov*** Email: ***sers@srs.illinois.gov***

2101 South Veterans Parkway, P. O. Box 19255, Springfield, IL 62794-9255

APPLICATION FOR RETIREMENT ANNUITY (PENSION)

(Please Print or Type)

Please return the completed application to the above address. The first pension payment will be paid as soon as possible but may require longer than one month to process (4 - 6 weeks). Future pension payments are mailed on the 19th of the month in which they are earned.

Birth Certificate Required ☐ **Yes** ☐ **No**

Complete the following if there is no label or the label is incorrect!

Date of Birth _____ Social Security Number _____

First Name _____ Middle _____ Last _____

Street Address (Permanent Mailing Address) _____

City _____ State _____ Zip Code _____

1. Telephone Number _____

2. Effective Date of Your Pension (check one box only)

   ☐ Earliest Possible Date ☐ Effective - Month: _____ Year: _____

3. Marital Status (check one box)

   ☐ Single ☐ Widowed ☐ Divorced ☐ Married - Date of Marriage: Month _____ Day_____ Year _____

4. List only **dependent children under age 18 (under age 22 if a full-time student) and/or over age 18 who are physically or mentally disabled** and/or dependent parents.

   Name _____ Relationship _____ Date of Birth _____

   Name _____ Relationship _____ Date of Birth _____

Note: As part of your SERS benefits, your qualified survivor(s) will be eligible for a survivor annuity after your death. If you contributed to Social Security as a state employee, an offset of 50% is usually applied to the survivor benefit when the survivor becomes eligible for Social Security benefits. ***You may elect to reduce your retirement annuity by 3.825% to avoid the offset that would be applied to your future survivor annuity.***

5. **Social Security Offset Removal** *(See enclosed brochure)*

   Please check one: ☐ I elect to participate and authorize SERS to reduce my monthly benefit by 3.825%.

   ☐ I do not elect to participate

6. Were you employed by the State of Illinois between July 1950 and June 1965? ☐ Yes ☐ No

   If you were, did you work less than 15 days in any month during that period? ☐ Yes ☐ No

Federal Income Tax Withholding for Pension Payments

7. Complete the following applicable lines:

1) I elect **not** to have income tax withheld from my pension. (Do not complete line 2 or 3.).....➤ ☐

2) I want my withholding from each periodic pension payment to be figured using the number of allowances and marital status shown. (You may also designate an additional dollar amount on line 3.) .....➤ _____ (Enter number of allowances.)

Marital Status: ☐ Single ☐ Married ☐ Married, but withhold at higher Single rate

3) I want the following additional amount withheld from each pension payment. Note: For periodic payments, you cannot enter an amount here without entering the number (including zero) of allowances on line 2.....➤ $_____

Note: Only members who contribute to Social Security are eligible for the Level Income Option.

8. Level Income Option (See enclosed Brochure)

I fully understand the Level Income Retirement Option and that my pension will be reduced at the age of my election. I will submit a **Social Security Personal Earnings and Benefit Estimate Statement (PEBES) dated within six months** of my planned retirement date which will be used to calculate the level income option.

Please check one: ☐ I elect the Level Income Option at Age _____.
(This option is for age 62 yr. 1 mo. up to the age you will be first eligible for unreduced social security benefits.)

☐ I elect the Level Income Option for the age at which I will receive unreduced social security benefits.

☐ I do not elect the Level Income Option, or it does not apply to me

9. List dates of service with other Illinois Public Retirement System(s), if any.

Name of System_____ From _____ To_____

Name of System_____ From _____ To_____

☐ Yes, I do want my pension computed under the Retirement Systems' Reciprocal Act. (You must make application with all Systems.)

☐ No, I do not want my pension computed under the Retirement Systems' Reciprocal Act.

10. Nominated Beneficiary(ies) for Lump Sum Death Benefit

The beneficiary(ies) you nominated before retirement is still in effect after retirement. Your nominated beneficiary is the person who will receive any lump sum death benefit payable by the State Employees' Retirement System (System). If you wish to change the beneficiary information on file with the System, you must complete a new Nomination of Beneficiary form. Each March after you retire, you will receive an annuity benefit statement listing the beneficiaries you have on file.

11. I certify that the above information is correct to the best of my knowledge and belief.

Signature _____ Date _____

NOTICE

Members of the State Employees' Retirement System (SERS), who are paid a lump sum for sick leave, vacation and/or personal days when resigning for the purpose of retirement, may make contributions (on either a pre-tax or post-tax basis) and establish service credit for the days for which payment is made. You may authorize your agency to deduct these contributions on the payroll when the lump sum payment is made if the effective date of the retirement and receipt of the contributions are within 90 days from date of withdrawal from service. Contact your Payroll or Personnel Division and, upon the proper completion of SERS Form 1404, arrange for deductions from your last payroll check.

STATE EMPLOYEES' RETIREMENT OF ILLINOIS
2101 South Veterans Parkway, P. O. Box 19255
Springfield, IL 62794-9255 **Phone:** 217-524-8806

DEPOSITORY AGREEMENT FOR SERS BENEFIT PAYMENTS

Part I - General Information (Please Type or Print)

Name of Payee	Social Security Number of Payee
Address of Payee / Apt. or P.O. Box	City / State / Zip
Home/Cell Telephone Number	Alternate Telephone Number

Part II - Acknowledgment of Responsibilities (to be completed by Payee)

(Please attach voided check or deposit slip here.)

I, the above-designated Payee, am receiving a monthly benefit from the State Employees' Retirement of Illinois (SERS). I hereby authorize SERS to forward such payments by electronic fund transfer to the financial institution indicated below and the financial institution to credit the amounts thereof to the account listed below.

I hereby acknowledge that my monthly benefits terminate at the end of the month of my death or my eligibility period. Accordingly, I agree that if any benefit payments to which I am not entitled shall have been received and collected by my financial institution, I or we (if my account is a joint account) hereby authorize and direct my financial institution to refund the same to SERS and charge such refund payments to the account listed below or any other account of mine, or to the extent money has been withdrawn from the account listed below by any other of the undersigned, to charge such refund payments to any other account which we, individually or jointly, may have in such financial institution.

I further direct my financial institution to immediately notify SERS of the names and addresses of any and all joint account holders that may be added to my account at a future date. I or we (if my account is a joint account) further agree to hold harmless my financial institution for any action taken pursuant to or in compliance with this depository agreement.

This authority is to remain in full effect until my death or the end of my eligibility period, or until SERS has received written notification from me of its termination in such time and manner as to afford a reasonable opportunity to act on it, or until SERS has sent me a ten (10) day advance written notice of SERS termination of this arrangement.

Signature of payee, power of attorney (attach document), or guardian (attach court order)	*Date*
Signature of joint account holder, if any	*Date*
Signature of joint account holder, if any	*Date*

Note: All persons having an interest in the above account must sign.

FINANCIAL INSTITUTION INFORMATION

Part III - Acceptance of financial institution (to be completed by financial institution). The Illinois Pension Code 40ILCS does not allow SERS benefits to be paid to a living trust.

The undersigned, on behalf of the financial institution below, hereby accepts the depository agreement as set forth above and verifies the signatures of all persons having an interest in the account.

Name of Financial Institution	Depositor Account Title
Address	Branch Designation, if Applicable
City/State/Zip	☐ Checking Account ☐ Savings Account
Telephone Number	Account Number Information
Signature of Authorized Official / Date	A.C.H.Routing Number — The last number of the routing number is the check digit
Title	

Exhibit #20

INSTRUCTIONS

IMPORTANT NOTICE: This form is to be used only for the deposit of recurring payments from the State Employees' Retirement System of Illinois (the "System"). SERS will only accept the original form. Do not fax this form.

The System through the Office of the Comptroller has the ability to electronically deposit a payee's monthly benefit to an authorized financial institution. The financial institution may be any bank, savings bank, savings and loan association or similar institution, or federal or state chartered credit union in which the payee has a checking or savings account. In order for the System to deposit the payee's monthly benefit into a financial institution, ***the payee, any joint account holder, and the financial institution must complete this form.***

PART I - PAYEE INFORMATION

The payee's name, social security number, address, home telephone number, and work telephone number, if any, should be typed or printed in the appropriate boxes.

PART II - ACCOUNT HOLDER AGREEMENT

After reading the conditions of the depository agreement, ***the payee, power of attorney, or guardian must sign and date the form***. If a power of attorney signs the form on behalf of the payee, the power of attorney document must be attached to the form. If a guardian signs the form on behalf of the payee, letters of office or other similar court document must be attached if the guardian is not the natural parent of the payee. ***If there are one or more joint account holders, all joint account holders must sign and date the form.***

PART III - FINANCIAL INSTITUTION AGREEMENT

The selected financial institution should complete all of the information requested in Part III. ***The monthly benefit may only be deposited in an account in which the payee has an interest.*** The routing number should reflect the number for electronic transfers which may be different from the routing number for the branch bank at which the account is held. The payee, by signing this form, authorized the financial institution to communicate to the System concerning the parties who have an interest in the account and to recover erroneous payments from the account holders. By an authorized individual signing this form, the financial institution agrees to accept the electronic transfer from the System on behalf of the payee and verifies the signatures of all persons having an interest in the payee's account.

THE TERMS OF THIS DEPOSITORY AGREEMENT MAY NOT BE AMENDED BY ANY PARTY.

UPON COMPLETION OF THE FORM BY ACCOUNT HOLDERS AND FINANCIAL INSTITUTION

- A deposit slip or voided check should be attached where indicated on the front of the form. This depository agreement cannot be processed without a deposit slip or voided check.
- The depository form along with the deposit slip or voided check should be returned to the System for processing.

TERMINATION OF DEPOSITORY AGREEMENT

This depository agreement shall remain in effect until terminated by:

- the death of the payee or the end of payee's eligibility period;
- cancellation by the payee, power of attorney, or guardian by written notice to the System in such time and manner as to afford the System a reasonable opportunity to act upon such notice;
- a ten (10) day advance written notice from the System to the Payee indicating the System's termination of the agreement; or
- the closing of the account by the payee or the financial institution.

The amount of any payments received after termination should be returned to the System by the financial institution or an account holder, along with a statement including the name of the payee, the payees's social security number and the date of the erroneous deposit.

Where To Write For Vital Records

An official certificate of every birth, death, marriage and divorce are filed permanently either in a state, city, county, or local Vital Statistics Office. The Federal Government does not maintain files on these records.

To obtain a certified copy of an official certificate, write or visit the Vital Statistics Office in the state or area where the event occurred. Addresses for other Vital Statistics Offices located throughout the country, and the fees for each certificate are listed. The State Employees' Retirement System can also provide information on where to write for records on file in other states.

To ensure that you receive an accurate record, and that your request is filled quickly, follow the steps outlined below:

- Write to the appropriate office with your request.
- For all certified copies requested, send a check or money order payable for the number of copies you want. Cash is not recommended because the office cannot refund cash lost in transit.
- Type or print all names and addresses in the letter.

List the following information when writing for birth and death records:

1. Full name and sex of person whose record is being requested.
2. Parent's names, including maiden name.
3. Month, day, and year of birth or death.
4. Place of birth or death (city or town, county, state, and name of hospital, if known).
5. Why the copy is needed.
6. Relationship to person whose record is being requested.

List the following information when writing for marriage records.

1. Full names of bride and groom.
2. Month, day and year of marriage.
3. Place of marriage (city or town, county, and state).
4. Why the copy is needed.
5. Relationship to person whose record is being requested.

List the following information when writing for divorce records.

1. Full names of husband and wife.
2. Date of divorce or annulment.
3. Place of divorce or annulment.
4. Type of final decree.
5. Why the copy is needed.
6. Relationship to person whose record is being requested.

To obtain records for any of the events listed above that occurred in Illinois contact:

Division of Vital Records
Illinois Department of Public Health
605 West Jefferson Street
Springfield, IL 62702-5079
www.vitalrec.com

STATE RETIREMENT SYSTEMS

• State Employees' Retirement System of Illinois
• General Assembly Retirement System
• Judges' Retirement System of Illinois

Internet: **http://www.srs.illinois.gov** Email: **sers@srs.illinois.gov**

2101 South Veterans Parkway, P.O. Box 19255, Springfield, IL 62794-9255

CERTIFICATION OF RETIREE RETURN TO STATE EMPLOYMENT

IDENTIFICATION OF EMPLOYING AGENCY:

Department, Board, or Commission _____ Payroll Code No. _____

Division or Institution _____ Telephone No. _____

IDENTIFICATION AND CLASSIFICATION OF RETURNING EMPLOYEE:

Name _____ Soc. Sec. # _____

Address _____

Check one: ***RETIREE:** ☐ ***ARCP:** ☐ ***CLSIP:** ☐

TO BE EMPLOYED AS FOLLOWS:

	YES	NO
** Is retiree/employee to be employed on a NONPERMANENT basis? (NOT more than 75 working days in any calendar year - any fraction of a day worked is to be considered a full working day).	_____	_____
*** Is retiree/employee to be employed on a PERMANENT basis? (MORE than 75 working days in any calendar year - any fraction of a day worked is to be considered a full working day).	_____	_____

Current Year Date of Employment _____
(mm/dd/yyyy)

I hereby certify that the above information is correct to the best of my knowledge and belief.

_____	_____	_____
Signature of Employee	Signature of Authorized Officer	Date

* **Retiree:** *Currently retired or ERI Buy & Quit participant*
* **ARCP:** *Alternative Retirement Cancellation Payment*
* **CLSIP:** *Contingent Lump Sum Incentive Payment*

** Employees being employed on a NONPERMANENT basis do not contribute to the System during the period of NONPERMANENT employment. Deductions should be made for FICA.

*** Employees returning to employment on a PERMANENT basis must contribute to both the System and FICA as of the date of employment.

STATE RETIREMENT SYSTEMS

- State Employees' Retirement System of Illinois
- General Assembly Retirement System
- Judges' Retirement System of Illinois

Internet: *http://www.srs.illinois.gov* Email: *sers@srs.illinois.gov*

2101 South Veterans Parkway, P. O. Box 19255, Springfield, IL 62794-9255

REPORT OF RETIREE NONPERMANENT EMPLOYMENT

(Submitted at the end of each payroll period throughout the year)

Department, Board or Commission _____ Payroll Code No._____

Division or Institution _____ Telephone No. _____

The following employee is employed in a NONPERMANENT position.

Check one: ***RETIREE:** ☐ ***ARCP:** ☐ ***CLSIP:** ☐

NAME OF EMPLOYEE	SOCIAL SECURITY NO.	PAYROLL PERIOD FROM	TO	NUMBER OF WORKING DAYS*
_____	_____	_____	_____	_____

☐ Revised

☐ Final Pay Period

Signature of Authorized Payroll officer:_____ Date of report:_____

- **Retiree:** *Currently retired or ERI Buy & Quit participant*
- **ARCP:** *Alternative Retirement Cancellation Payment*
- **CLSIP:** *Contingent Lump Sum Incentive Payment*

* Any fraction of a day worked is to be considered a full working day.

If the nonpermanent employee is retired and employment should exceed 75 days during the calendar year their pension will be terminated. Retirement deductions must be made from their salary for SERS effective the first pay period following the date they complete 75 working days. Consult the most current payroll bulletin for payroll coding instructions.

If the nonpermanent employee participated in any ARCP buyout and exceeds the 75 day limit, or returns to full time employment, the employee is required to repay to SERS the ARCP portion of their buyout within 60 days of the return to work date.

If the employee participated in the CLSIP, the employing agency should contact Central Management Services' Personnel for clarification of employment restrictions.

3904 (R-3-10)

Exhibit #22

STATE RETIREMENT SYSTEMS

- State Employees' Retirement System of Illinois
- General Assembly Retirement System
- Judges' Retirement System of Illinois

Internet: ***http://www.srs.illinois.gov*** Email: ***sers@srs.illinois.gov***

2101 South Veterans Parkway, P. O. Box 19255, Springfield, IL 62794-9255

TO:

FROM: Service & Refunds Division

DATE:

RE:

SSN:

Under the provisions of House Bill 313, the above named member has requested to establish service credit for time spent on an authorized leave of absence. The authorized leave of absence has to be for periods of less than one year and the leave had to begin on or after January 1, 1982. The member may have more than one leave of absence and in that case, the total may exceed one year.

Please complete the following information and return it as soon as possible.

I certify that the above named employee was granted a leave of absence

from _____ to _____

from _____ to _____

from _____ to _____

from _____ to _____

Date_____

Signature _____
(SERS Retirement Coordinator or Authorized Designee)

Phone Number _____
(SERS Retirement Coordinator or Authorized Designee)

Form **W-4P**

Department of the Treasury
Internal Revenue Service

Withholding Certificate for Pension or Annuity Payments

OMB No. 1545-0074

2013

Purpose. Form W-4P is for U.S. citizens, resident aliens, or their estates who are recipients of pensions, annuities (including commercial annuities), and certain other deferred compensation. Use Form W-4P to tell payers the correct amount of federal income tax to withhold from your payment(s). You also may use Form W-4P to choose (a) not to have any federal income tax withheld from the payment (except for eligible rollover distributions, or payments to U.S. citizens delivered outside the United States or its possessions) or (b) to have an additional amount of tax withheld.

Your options depend on whether the payment is periodic, nonperiodic, or an eligible rollover distribution, as explained on pages 3 and 4. Your previously filed Form W-4P will remain in effect if you do not file a Form W-4P for 2009.

What do I need to do? Complete lines **A** through **G** of the **Personal Allowances Worksheet**. Use the additional worksheets on page 2 to further adjust your withholding allowances for itemized deductions, adjustments to income, certain credits, or multiple pensions/more-than-one-income situations. If you do not want any federal income tax withheld (see *Purpose* above), you can skip the worksheets and go directly to the Form W-4P below.

Sign this form. Form W-4P is not valid unless you sign it.

Personal Allowances Worksheet (Keep for your records.)

A Enter "1" for **yourself** if no one else can claim you as a dependent . . . . . **A** _____

B Enter "1" if:
- You are single and have only one pension; or
- You are married, have only one pension, and your spouse has no income subject to withholding; or
- Your income from a second pension or a job, or your spouse's pension or wages (or the total of all) is $1,500 or less.

. . . . . **B** _____

C Enter "1" for your **spouse**. But, you may choose to enter "-0-" if you are married and have either a spouse who has income subject to withholding or you have more than one source of income subject to withholding. (Entering "-0-" may help you avoid having too little tax withheld.) . . . . . **C** _____

D Enter number of **dependents** (other than your spouse or yourself) you will claim on your tax return . . . . **D** _____

E Enter "1" if you will file as **head of household** on your tax return . . . . . **E** _____

F **Child Tax Credit** (including additional child tax credit):
- If your total income will be less than $61,000 ($90,000 if married), enter "2" for each eligible child; then **less** "1" if you have three or more eligible children.
- If your total income will be between $61,000 and $84,000 ($90,000 and $119,000 if married), enter "1" for each eligible child plus "1" **additional** if you have six or more eligible children . . . . . **F** _____

G Add lines A through F and enter total here. (**Note.** *This may be different from the number of exemptions you claim on your tax return.*) . . . . . ▶ **G** _____

For accuracy, **complete all worksheets that apply.**
- If you plan to **itemize or claim adjustments to income** and want to reduce your withholding, see the **Deductions and Adjustments Worksheet** on page 2.
- If you have more than one source of income subject to withholding or a spouse with income subject to withholding **and** your combined income from all sources exceeds $40,000 ($25,000 if married), see the **Multiple Pensions/More-Than-One-Income Worksheet** on page 2 to avoid having too little tax withheld.
- If **neither** of the above situations applies, **stop here** and enter the number from line G on line 2 of Form W-4P below.

Cut here and give Form W-4P to the payer of your pension or annuity. Keep the top part for your records.

Form **W-4P**

Department of the Treasury
Internal Revenue Service

Withholding Certificate for Pension or Annuity Payments

▶ For Privacy Act and Paperwork Reduction Act Notice, see page 4.

OMB No. 1545-0074

2013

Type or print your first name and middle initial.	Last name	**Your social security number**
Home address (number and street or rural route)		Claim or identification number (if any) of your pension or annuity contract
City or town, state, and ZIP code		

Complete the following applicable lines.

1 Check here if you **do not want any** federal income tax withheld from your pension or annuity. (Do not complete lines 2 or 3.) ▶ ☐

2 Total number of allowances and marital status you are claiming for withholding from each **periodic** pension or annuity payment. (You may also designate an additional dollar amount on line 3.) . . . . . ▶ _____ (Enter number of allowances.)

Marital status: ☐ Single ☐ Married ☐ Married, but withhold at higher "Single" rate

3 Additional amount, if any, you want withheld from each pension or annuity payment. (**Note.** *For periodic payments, you cannot enter an amount here without entering the number (including zero) of allowances on line 2.*) . . ▶ $

Your signature ▶ **Date** ▶

Exhibit #24

Deductions and Adjustments Worksheet

Note. *Use this worksheet **only** if you plan to itemize deductions, claim certain credits, adjustments to income, or an additional standard deduction.*

1 Enter an estimate of your 2009 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes, medical expenses in excess of 7.5% of your income, and miscellaneous deductions. (For 2009, you may have to reduce your itemized deductions if your income is over $166,800 ($83,400 if married filing separately). See *Worksheet 2* in Pub. 919 for details.) . . 1 $ _____

2 Enter: { $11,400 if married filing jointly or qualifying widow(er); $ 8,350 if head of household; $ 5,700 if single or married filing separately } . . . . . 2 $ _____

3 **Subtract** line 2 from line 1. If zero or less, enter "-0-" . . . . . 3 $ _____

4 Enter an estimate of your 2009 adjustments to income and any additional standard deduction. (See Pub. 919) . . . . . 4 $ _____

5 **Add** lines 3 and 4 and enter the total. (Include any credit amounts from *Worksheet 8* in Pub. 919.) . 5 $ _____

6 Enter an estimate of your 2009 income not subject to withholding (such as dividends or interest) . . 6 $ _____

7 **Subtract** line 6 from line 5. If zero or less, enter "-0-" . . . . . 7 $ _____

8 **Divide** the amount on line 7 by $3,500 and enter the result here. Drop any fraction. . . . . 8 _____

9 Enter the number from the **Personal Allowances Worksheet,** line G, page 1 . . . . . 9 _____

10 **Add** lines 8 and 9 and enter the total here. If you use the **Multiple Pensions/More-Than-One-Income Worksheet,** also enter this total on line 1 below. Otherwise, **stop here** and enter this total on Form W-4P, line 2, page 1 . . . . . 10 _____

Multiple Pensions/More-Than-One-Income Worksheet

Note. *Complete only if the instructions under line G, page 1, direct you here. This applies if you (and your spouse if married filing a joint return) have more than one source of income subject to withholding (such as more than one pension, or a pension and a job, or you have a pension and your spouse works).*

1 Enter the number from line G, page 1 (or from line 10 above if you used the **Deductions and Adjustments Worksheet**) . . . . . 1 _____

2 Find the number in **Table 1** below that applies to the **LOWEST** paying pension or job and enter it here. **However,** if you are married filing jointly and the amount from the highest paying pension or job is $50,000 or less, do not enter more than "3." . . . . . 2 _____

3 If line 1 is **more than or equal to** line 2, subtract line 2 from line 1. Enter the result here (if zero, enter "-0-") and on Form W-4P, line 2, page 1. **Do not** use the rest of this worksheet . . . . . 3 _____

Note. *If line 1 is **less than** line 2, enter "-0-" on Form W-4P, line 2, page 1. Complete lines 4–9 below to calculate the additional withholding amount necessary to avoid a year-end tax bill.*

4 Enter the number from line 2 of this worksheet . . . . . 4 _____

5 Enter the number from line 1 of this worksheet . . . . . 5 _____

6 **Subtract** line 5 from line 4 . . . . . 6 _____

7 Find the amount in **Table 2** below that applies to the **HIGHEST** paying pension or job and enter it here 7 $ _____

8 **Multiply** line 7 by line 6 and enter the result here. This is the additional annual withholding needed . 8 $ _____

9 **Divide** line 8 by the number of pay periods remaining in 2009. For example, divide by 12 if you are paid every month and you complete this form in December 2008. Enter the result here and on Form W-4P, line 3, page 1. This is the additional amount to be withheld from each payment . . . . . 9 $

Table 1

Married Filing Jointly		All Others	
If wages from **LOWEST** paying pension or job are—	Enter on line 2 above	If wages from **LOWEST** paying pension or job are—	Enter on line 2 above
$0 - $4,500	0	$0 - $6,000	0
4,501 - 9,000	1	6,001 - 12,000	1
9,001 - 18,000	2	12,001 - 19,000	2
18,001 - 22,000	3	19,001 - 26,000	3
22,001 - 26,000	4	26,001 - 35,000	4
26,001 - 32,000	5	35,001 - 50,000	5
32,001 - 38,000	6	50,001 - 65,000	6
38,001 - 46,000	7	65,001 - 80,000	7
46,001 - 55,000	8	80,001 - 90,000	8
55,001 - 60,000	9	90,001 - 120,000	9
60,001 - 65,000	10	120,001 and over	10
65,001 - 75,000	11		
75,001 - 95,000	12		
95,001 - 105,000	13		
105,001 - 120,000	14		
120,001 and over	15		

Table 2

Married Filing Jointly		All Others	
If wages from **HIGHEST** paying pension or job are—	Enter on line 7 above	If wages from **HIGHEST** paying pension or job are—	Enter on line 7 above
$0 - $65,000	$550	$0 - $35,000	$550
65,001 - 120,000	910	35,001 - 90,000	910
120,001 - 185,000	1,020	90,001 - 165,000	1,020
185,001 - 330,000	1,200	165,001 - 370,000	1,200
330,001 and over	1,280	370,001 and over	1,280

Additional Instructions

Section references are to the Internal Revenue Code.

When should I complete the form? Complete Form W-4P and give it to the payer as soon as possible. Get Pub. 919, How Do I Adjust My Tax Withholding, to see how the dollar amount you are having withheld compares to your projected total federal income tax for 2009. You may also use the Withholding Calculator on the IRS website at *www.irs.gov/individuals* for help in determining how many withholding allowances to claim on your Form W-4P.

Multiple pensions/more than one income. To figure the number of allowances that you may claim, combine allowances and income subject to withholding from all sources on one worksheet. You may file a Form W-4P with each pension payer, but do not claim the same allowances more than once. Your withholding usually will be most accurate when all allowances are claimed on the Form W-4P for the highest source of income subject to withholding and zero allowances are claimed on the others.

Other income. If you have a large amount of income from other sources not subject to withholding (such as interest, dividends, or capital gains), consider making estimated tax payments using Form 1040-ES, Estimated Tax for Individuals. Call 1-800-TAX-FORM (1-800-829-3676) to get Form 1040-ES and Pub. 505, Tax Withholding and Estimated Tax. You can also get forms and publications from the IRS website at *www.irs.gov*.

If you have income from wages, see Pub. 919 to find out if you should adjust your withholding on Form W-4 or Form W-4P.

Note. Social security and railroad retirement payments may be includible in income. See Form W-4V, Voluntary Withholding Request, for information on voluntary withholding from these payments.

Withholding From Pensions and Annuities

Generally, federal income tax withholding applies to the taxable part of payments made from pension, profit-sharing, stock bonus, annuity, and certain deferred compensation plans; from individual retirement arrangements (IRAs); and from commercial annuities. The method and rate of withholding depends on (a) the kind of payment you receive, (b) whether the payments are delivered outside the United States or its commonwealths and possessions, and (c) whether the recipient is a nonresident alien individual, a nonresident alien beneficiary, or a foreign estate. Qualified distributions from a Roth IRA are nontaxable and, therefore, not subject to withholding. See page 4 for special withholding rules that apply to payments outside the United States and payments to foreign persons.

Because your tax situation may change from year to year, you may want to refigure your withholding each year. You can change the amount to be withheld by using lines 2 and 3 of Form W-4P.

Choosing not to have income tax withheld. You (or in the event of death, your beneficiary or estate) can choose not to have federal income tax withheld from your payments by using line 1 of Form W-4P. For an estate, the election to have no income tax withheld may be made by the executor or personal representative of the decedent. Enter the estate's employer identification number (EIN) in the area reserved for "Your social security number" on Form W-4P.

You may not make this choice for eligible rollover distributions. See *Eligible rollover distribution—20% withholding* on page 4.

Caution. There are penalties for not paying enough federal income tax during the year, either through withholding or estimated tax payments. New retirees, especially, should see Pub. 505. It explains your estimated tax requirements and describes penalties in detail. You may be able to avoid quarterly estimated tax payments by having enough tax withheld from your pension or annuity using Form W-4P.

Periodic payments. Withholding from periodic payments of a pension or annuity is figured in the same manner as withholding from wages. Periodic payments are made in installments at regular intervals over a period of more than 1 year. They may be paid annually, quarterly, monthly, etc.

If you want federal income tax to be withheld, you must designate the number of withholding allowances on line 2 of Form W-4P and indicate your marital status by checking the appropriate box. Under current law, you cannot designate a specific dollar amount to be withheld. However, you can designate an additional amount to be withheld on line 3.

If you do not want any federal income tax withheld from your periodic payments, check the box on line 1 of Form W-4P and submit the form to your payer. However, see *Payments to Foreign Persons and Payments Outside the United States* on page 4.

Caution. If you do not submit Form W-4P to your payer, the payer must withhold on periodic payments as if you are married claiming three withholding allowances. Generally, this means that tax will be withheld if your pension or annuity is at least $1,600 a month.

If you submit a Form W-4P that does not contain your correct taxpayer identification number (TIN), the payer must withhold as if you are single claiming zero withholding allowances even if you choose not to have federal income tax withheld.

There are some kinds of periodic payments for which you cannot use Form W-4P because they are already defined as wages subject to federal income tax withholding. These payments include retirement pay for service in the U.S. Armed Forces and payments from certain nonqualified deferred compensation plans and deferred compensation plans of exempt organizations described in section 457. Your payer should be able to tell you whether Form W-4P applies.

For periodic payments, your Form W-4P stays in effect until you change or revoke it. Your payer must notify you each year of your right to choose not to have federal income tax withheld (if permitted) or to change your choice.

Nonperiodic payments—10% withholding. Your payer must withhold at a flat 10% rate from nonperiodic payments (but see *Eligible rollover distribution—20% withholding* on page 4) **unless** you choose not to have federal income tax withheld. Distributions from an IRA that are payable on demand are treated as nonperiodic payments. You can choose not to have federal income tax withheld from a nonperiodic payment (if permitted) by submitting Form W-4P (containing your correct TIN) to your payer and checking the box on line 1. Generally, your choice not to have federal income tax withheld will apply to any later payment from the same plan. You cannot use line 2 for nonperiodic payments. But you may use line 3 to specify an additional amount that you want withheld.

Caution. If you submit a Form W-4P that does not contain your correct TIN, the payer cannot honor your request not to have income tax withheld and must withhold 10% of the payment for federal income tax.

Eligible rollover distribution—20% withholding. Distributions you receive from qualified pension or annuity plans (for example, 401(k) pension plans, and section 457(b) plans maintained by a governmental employer) or tax-sheltered annuities that are eligible to be rolled over tax free to an IRA or qualified plan are subject to a flat 20% federal withholding rate. The 20% withholding rate is required, and you cannot choose not to have income tax withheld from eligible rollover distributions. Do not give Form W-4P to your payer unless you want an additional amount withheld. Then, complete line 3 of Form W-4P and submit the form to your payer.

Note. The payer will not withhold federal income tax if the entire distribution is transferred by the plan administrator in a direct rollover to a traditional IRA, qualified pension plan, governmental section 457(b) plan (if allowed by the plan), section 403(b) contract, or tax-sheltered annuity.

Distributions that are (a) required by law, (b) one of a specified series of equal payments, or (c) qualifying "hardship" distributions are **not** "eligible rollover distributions" and are not subject to the mandatory 20% federal income tax withholding. See Pub. 505 for details. See also *Nonperiodic payments—10% withholding* on page 3.

Changing Your "No Withholding" Choice

Periodic payments. If you previously chose not to have federal income tax withheld and you now want withholding, complete another Form W-4P and submit it to your payer. If you want federal income tax withheld at the rate set by law (married with three allowances), write "Revoked" next to the checkbox on line 1 of the form. If you want tax withheld at any different rate, complete line 2 on the form.

Nonperiodic payments. If you previously chose not to have federal income tax withheld and you now want withholding, write "Revoked" next to the checkbox on line 1 and submit Form W-4P to your payer.

Payments to Foreign Persons and Payments Outside the United States

Unless you are a nonresident alien, withholding (in the manner described above) is required on any periodic or nonperiodic payments that are delivered to you outside the United States or its possessions. You cannot choose not to have federal income tax withheld on line 1 of Form W-4P. See Pub. 505 for details.

In the absence of a tax treaty exemption, nonresident aliens, nonresident alien beneficiaries, and foreign estates generally are subject to a 30% federal withholding tax under section 1441 on the taxable portion of a periodic or nonperiodic pension or annuity payment that is from U.S. sources. However, most tax treaties provide that private pensions and annuities are exempt from withholding and tax. Also, payments from certain pension plans are exempt from withholding even if no tax treaty applies. See Pub. 515, Withholding of Tax on Nonresident Aliens and Foreign Entities, and Pub. 519, U.S. Tax Guide for Aliens, for details. A foreign person should submit Form W-8BEN, Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding, to the payer before receiving any payments. The Form W-8BEN must contain the foreign person's TIN.

Statement of Federal Income Tax Withheld From Your Pension or Annuity

By January 31 of next year, your payer will furnish a statement to you on Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc., showing the total amount of your pension or annuity payments and the total federal income tax withheld during the year. If you are a foreign person who has provided your payer with Form W-8BEN, your payer instead will furnish a statement to you on Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding, by March 15 of next year.

Privacy Act and Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to provide this information only if you want to (a) request federal income tax withholding from periodic pension or annuity payments based on your withholding allowances and marital status, (b) request additional federal income tax withholding from your pension or annuity, (c) choose not to have federal income tax withheld, when permitted, or (d) change or revoke a previous Form W-4P. To do any of the aforementioned, you are required by sections 3405(e) and 6109 and their regulations to provide the information requested on this form. Failure to provide this information may result in inaccurate withholding on your payment(s). Providing false or fraudulent information may subject you to penalties.

Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.

AGENCY REQUEST FOR FORMS, BROCHURES AND BOOKLETS

Check Mark	Publication Name	Form Number	Amount Needed
	Reservation Form for Preretirement Workshop	521 (R-10/07)	
	Member's Nomination of Beneficiary(ies)	101 (R-05/05)	
	Request to Establish Service Credit	2003 (R-11/05)	
	Claim Notification	3901 (R-10/00)	
	Report of Retiree Returning to Employment	3905 (R-6/06)	
	Report of Retiree Employed in Temporary Position	3904 (R-06/06)	
	Request to Make Retirement Contributions on Lump Sum Pay	1404 (R-10/07)	
	Retirement Coordinator's Manual		
	SERS Member Handbook		

The following SERS forms can be downloaded by clicking on the form name below. They are in a PDF format, and you will need to use Adobe Acrobat Reader software.

Form 101: SERS Nomination of Beneficiary

Forms 521 & 545: Workshop Reservation

Form 1204: Certification for Exemption from Social Security Coverage - Visa

Form 1210: Payroll Reversal Notice

Form 2003: Service Credit Request

Form 3901: Claim Notification

Form 3904: Report of Retireee Employed in Temporary Position

Form 3905: Report of Retiree Returning to Employment

Form 3967: Direct Deposit Request

Update Form for Directory of Agency Retirement Coordinators

QILDRO (Qualified Illinois Domestic Relations Order) Pamphlet, Form, Consent Form

CMS 617: Central Management Services, Insurance Beneficiary Designation

The following SERS brochures can be downloaded by clicking on the brochure name below. They are in a PDF format, and you will need to use Adobe Acrobat Reader software.

The Ease of Direct Deposit

Group Insurance Benefits

Lump Sums & Rollovers

SERS Reversionary Annuity

Non-Occupational Disability Benefits

Occupational Disability Benefits

Temporary Disability Benefits

Tax-Deferring Optional Service Purchases

Tax Information

SERS Level Income Option

QILDRO: The Qualified Illinois Domestic Relations Order

SERS Preretirement Workshops

Myths & Realities of Retirement

Reciprocal Systems Act

Leaving State Employment

Returning to State Employment

Regular Retirement Formula

Alternative Retirement Formula

Web Promo Card

SERS Survivor Benefits

Becoming a State Employee

STATE RETIREMENT SYSTEMS

- State Employees' Retirement System of Illinois
- General Assembly Retirement System
- Judges' Retirement System of Illinois

Internet: *http://srs.illinois.gov* Email: *sers@srs.illinois.gov*

2101 South Veterans Parkway, P. O. Box 19255, Springfield, IL 62794-9255

EMPLOYER STATEMENT

Date_____

Name of Employee_____

Social Security Number_____

1. Type of claim:
   - ☐ Pension
   - ☐ Death
   - ☐ Occupational Disability
   - ☐ Nonoccupational Disability

2. Last day employee physically worked _____ / _____ /_____ (Month / Day / Year)

3. (a) Last day salary or wages due employee: _____ / _____ /_____ (Month / Day / Year)

   (b) Date employee removed from payroll, bi-weekly or either the 15th or the end of month: _____ / _____ /_____ (Month / Day / Year)

   (c) Has employee returned to work? ☐Yes ☐No Date returned to work _____ / _____ /_____ (Month / Day / Year)

4. Reason for removal:
   - ☐ Resignation
   - ☐ Medical Leave of Absence
   - ☐ Discharge/Dismissal
   - ☐ Service Connected Leave
   - ☐ Layoff
   - ☐ Death (Was member on an approved medical leave of absence at death? ☐Yes ☐ No)

   } Effective date of Action_____ / _____ /_____ (Month / Day / Year)

5. Total unused sick days earned prior to January 1, 1984 ..... _____ (A)
   Total unused sick days earned after December 31, 1997 ..... _____ (B)
   Total unused sick days earned after December 31, 1983 and before January 1, 1998 ..... _____
   Less: One-half of unused sick days earned after December 31, 1983 and before January 1, 1998 ..... (_____) _____ (C)
   Number of unused sick days remaining for pension calculation ..... (A)+(B)+(C) = _____

6. **(a) Employee base rate of pay: $ _____; (b) Employee work status: ☐Full Time ☐Part Time**
   (c) Employee total rate of pay: $_____;
   (d) Frequency of pay: ☐ monthly ☐ semi-monthly ☐ bi-weekly ☐ hourly

7. Will a Form 1404 (Retirement Contributions on Lump Sum Pay for Sick Leave, Vacation, and/or Personal Days) be processed?
   ☐ Yes ☐ No

COMPLETE 8 AND 9 FOR DISABILITY CLAIMS ONLY

8. Has the employee filed a claim for Worker's Compensation benefits? ☐ Yes ☐ No

9. (a) Is there any indication that this is a work-related disability? ☐ Yes ☐ No
   (b) If yes, was a 3rd party involved ? ☐ Yes ☐ No

Retirement Coordinator's Signature_____

Date_____ Phone Number _____ Extension Number_____

(See reverse side for instructions)

Instructions for Completing Employer Statement

1. Type of claim – Complete by checking appropriate box for type of claim received.

2. Last date employee worked – Indicate the last date that the employee was present and worked.

3. (a) Last day salary or wages due employee – Indicate the last day employee earned normal pay. In the case of medical leave of absence, indicate the last day employee earned pay (could be sick or vacation pay).
   (b) Date employee removed from payroll – Indicate the pay period ending date of when employee was removed from payroll.
   (c) Has employee returned to work? – Complete by checking the appropriate box. If yes, indicate the physical return to work date.

4. Reason for removal – Complete this section by checking the appropriate box and indicate the effective date of the removal. The effective date of action is the actual date of event. If this is a death claim for an active member or inactive member, it is important to answer "yes or no" regarding medical leave of absence at death.

5. Unused sick days – Complete this section by indicating the number of unused sick days for the specific time period.

6. (a) Employee base rate of pay - Indicate base rate of pay.
   (b) Employee work status - Complete by checking appropriate box.
   (c) Employee's total rate of pay. Indicate base rate of pay plus additional income factors such as longevity, shift differential, bilingual etc.
   (d) Frequency of Pay - Complete by checking appropriate box.

7. Will a Form 1404 be processed? – Complete by checking the appropriate box. If yes, submit 1404 to the retirement system immediately. Form 1404 is the form used to report paid sick, vacation and personal days being used by the member to establish service credit and the contributions to be withheld from the lump sum payment.

Complete 8 and 9 for Disability Claims only.

8. Has the employee filed a claim for Workers Compensation benefits? Complete for disability claims only by checking the appropriate box.

9. (a) Is there any indication that this is a work-related disability? Complete by checking the appropriate box.
   (b) If this is a work-related disability, was a 3rd party involved? Complete by checking the appropriate box.

The Agency Retirement Coordinator is required to sign, date and list their phone number in case SERS has questions.