



Title III: Benefits
Chapter A: Retirement, Disability and Death Benefit Program
Article 5: Contributions

Contributions Required During Leaves for Qualified Military Service.

For a teacher's leave of absence required for qualified military service, the Fund will comply with the Uniformed Services Employment and Reemployment Rights Act of 1994 and applicable Illinois law. Effective January 1, 2009, to the extent required by Internal Revenue Code Sections 3401(h) and 414(u)(2), a teacher receiving differential wage payments (while the teacher is performing qualified military service (as defined in Section 414(u) of the Internal Revenue Code)) from an employer shall be treated as employed by that employer and the differential wage payment shall be treated as earned compensation. Effective January 1, 2007, to the extent required by section 401(a)(37) of the Internal Revenue Code, if a teacher dies while performing qualified military service (as defined in Section 414(u) of the Internal Revenue Code), the teacher's beneficiaries shall be entitled to any additional benefits that the system would provide if the teacher had resumed employment and then terminated employment on account of death.

For any other leave(s) of absence for which pensionable credit is provided for by Illinois law, a teacher desiring credit shall pay the contributions prescribed in 40 ILCS 5/17-134, plus 5% interest compounded annually, commencing one year after date of appointment, return to service or termination of the leave of absence, whichever applies.