

## **Certified Personnel**

### **Retirement**

TRS - The cash salary to be paid to or for the benefit of each certified employee employed by the Board during any school year, as determined by the Board in accordance with its policies and procedures (hereinafter referred to as the Total Compensation) shall be reduced by an amount (hereinafter referred to as the "T.R.S." Contributions equal to nine percent (9%) of the Total Compensation of such employee, and the Board shall pick up and pay on behalf of such certified employee to the Teacher Retirement System of the State of Illinois (T.R.S.) the T.R.S. Contribution for such certified employee, as required by Section 16-152.1 of the Illinois Pension Code (as amended by P.A. 82-1008) and for and with respect to, and in lieu of, contributions otherwise required to be paid to the T.R.S. by said teacher, to wit, the 1 % contribution for death benefits required under Section 16-153 of the Illinois Pension Code, which the Board shall assume and "pick up" (as that term is used in section 414(h) of the Internal Revenue Code), and with respect to which teachers shall not have the option of choosing to receive any part of the T.R.S. Contribution directly instead of having it paid by the Board to T.R.S.

With respect to each certified employee employed by the Board, the administration is directed to (i) report for federal and state income tax purposes as salary paid to said teacher only ninety-two percent (92%) of his or her Total Compensation, (ii) report, for purposes of the T.R.S., said teacher's Total Compensation and the amount thereof excluded from gross income for federal and state income tax purposes, (iii) deduct from said certified employee's Total Compensation and pay to the T.R.S. the amounts required to be paid by the Board and said teacher to the T.R.S., and (iv) inform such teacher of the amount of his or her Total Compensation, and of the amounts of the respective components thereof for each school year.

### **Retirement Insurance**

Effective July 1, 2005, only a District retiree is eligible for District health insurance.

Staff members who retire from District 28 who have given ten years of service may continue as a member of the group insurance plan, providing:

1. The person does not accept employment where a group policy is available as a part of his/her new employment;
2. The person pays the full premium in the manner in which the business office requests.

ADOPTED: August 31, 2004  
REVISED: February 1, 2022