



**ILLINOIS**

**Mandatory Social  
Security Cost Study for Illinois  
Public Education**

**Teachers' Retirement System of  
Illinois**

**State Universities Retirement System**

**April 2007**



# Mandatory Social Security Cost Study for Illinois Public Educators

## Contents

Impact Statement.....	2
Reasons to Say "No" to Mandatory Social Security.....	4
Historical Timeline	
<i>Social Security Coverage and Illinois Teacher Pensions.....</i>	<i>5</i>
Statistical Appendix	
<i>One, Three, Five and Ten-Year Employer Cost of Covering Newly-Hired Educators Under Mandatory Social Security</i>	
<i>Cost Summaries by Congressional District, Including Largest School Systems and Institutions of Higher Education in Each District</i>	
<i>Additional Cost to Illinois Public Employers if All State and Local Workers Were Covered by Mandatory Social Security on an Immediate Basis</i>	

## Teachers' Retirement System

2815 West Washington  
Post Office Box 19253  
Springfield, Illinois 62794-9253

Government Affairs Department Telephone: 217-753-0961



## State Universities Retirement System

1901 Fox Drive  
Champaign, Illinois 62820

## Mandatory Social Security Cost Study for Illinois Public Education

Mandatory Social Security would have an immediate and ever-increasing impact on Illinois public education. The cost of Social Security and a supplemental retirement plan would be substantially higher than the current defined benefit plans provided through a combination of state, local, and employee contributions.

The majority of this report focuses on two Illinois retirement systems that together cover active, inactive, and retired educators and related personnel.

- Teachers' Retirement System (TRS) covers all certified staff in school districts outside the city of Chicago.
- State Universities Retirement System (SURS) covers all employees of state universities, public community colleges, and related organizations.

The report assumes that mandatory Social Security would apply to newly hired employees and employees who transfer from on TRS or SURS-covered employer to another beginning July 1, 2008. It finds that the **first-year costs to employers** would be **\$57.2 million**. **Over the first 10 years**, employers would pay **\$3.4 billion** for mandatory Social Security.

### Impact on Education

The most dramatic impact of mandating Social Security is on schools, colleges, and universities. Local employers would be responsible for the 6.2 percent Social Security tax on employees who had previously been exempt. The conversion of existing retirement systems to include Social Security would inevitably reduce funds available for education programs and services.

For example, there would likely be teacher layoffs, reduced textbook spending, less computer access, and fewer new and innovative programs to prepare students adequately for the workplace.

The impact on higher education would be similar, but it may also include tuition and fee increases and enrollment limitations.

The reductions and cutbacks would be different at every institution, but it is clear that teachers, administrators, and school board members would be forced to make tough choices that would reduce educational opportunities.

### District/Institutional FICA Costs

This report focuses on the projected payments that would be made by school districts, community colleges, and state universities under the Federal Insurance Contributions Act (FICA). Local employers are responsible for FICA (Social Security) taxes, but state appropriations to TRS and SURS cover most of the employer share of retirement costs.

A retirement system that is coordinated with Social Security usually provides lower retirement benefits than a system that is not coordinated with Social Security. For the state of Illinois, retirement costs for new and transferring employees under TRS and SURS would be lower under

modified retirement plan. The extent to which retirement costs would be reduced depends on the design of the new benefit.

### **Net Cost for Local Employers and State of Illinois under Mandatory Social Security**

Local government costs would increase (because of the FICA tax) and state costs would decrease (because lower retirement costs), but **the net result would be an increase in total cost**. The increase in FICA taxes would be much greater than the reduction in retirement costs under any realistic scenario.

### **Net Impact on Educators of Mandatory Social Security**

Educators would also pay 6.2 percent in FICA taxes, plus a lower member contribution for the lower retirement formula. Assuming the new member contribution is 4.0 percent, educators would be contributing a total of 10.2 percent, somewhat higher than the current 9.4 percent paid by TRS members and the 8.0 percent by SURS members.

Despite higher net costs for employers/state of Illinois and higher contributions from members, total retirement income with mandatory Social Security would almost certainly be lower than it would be under TRS or SURS alone. The dollars contributed by the employer and by the member to Social Security “buy” lower benefits than the dollars contributed to the retirement systems because Social Security benefits are weighted towards lower income recipients.

### **Example: Cost if Mandatory Coverage Were Already in Effect for All Illinois Public Employees**

An appendix to this report illustrates the costs that Illinois public employers and employees would be paying now if mandatory Social Security were already in effect for current employees. It shows the Illinois public retirement systems that are not coordinated with Social Security and the number of participating employees. (The State Employees' Retirement System and the Illinois Municipal Retirement Fund are already covered by Social Security, so they do not appear in the list.)

Using FY 2004 payroll data and not adjusting for inflation, we estimate that **Illinois public employers would be paying \$968.8 million per year** in Social Security taxes if mandatory coverage were already in effect. Public employees would also be paying 6.2 percent if mandatory Social Security were already in effect.

## Reasons to Say “No” to Mandatory Social Security

1. **Reducing and forfeiting local control of resources will not provide an increase in benefits to career educators.** The current pension plan is efficient, specifically tailored to the occupational needs of Illinois educators, and far less costly for Illinois taxpayers. Mandating Social Security would take the control away from local decision makers, driving up the cost of doing business for schools, colleges, and universities and leading to reductions in educational programs.
2. **Mandatory coverage will hurt existing state and local pension programs.** Mandatory coverage for new hires has a simple appeal for the Social Security Administration. Revenues will be collected now, but Social Security will incur only minuscule payment obligations for the next three decades. The impact on Illinois education begins immediately. In addition, diverting revenues from the state and local retirement plans will reduce investment options and may require TRS, SURS, and other retirement systems to make less desirable investment decisions. Ultimately, mandatory Social Security will increase taxpayer costs and reduce the availability of ancillary retirement benefits such as cost-of-living adjustments and health insurance.
3. **Mandatory coverage does not correct alleged weaknesses in state and local pension systems.** Proponents say mandatory coverage is good for employers and employees by enhancing portability and increasing universal coverage. This argument is inadequate. Public retirement systems offer good portability. Public pension benefits interchange among Illinois systems and offer additional options that Social Security will never match. Mandatory coverage costs more and offers less.
4. **Once the only alternative; now the sensible alternative.** Illinois first offered retirement benefits for teachers outside Chicago in 1916 and was barred for many years from even offering Social Security to teachers. TRS began as the only retirement alternative for teachers; today, it remains the only sensible alternative for Illinois educators.
5. **Educators have already said “No.”** For the last 40 years, the Illinois Pension Code has allowed the option of converting stand-alone retirement plans to combination Social Security/retirement plans. Employee and employer groups, the retirement system boards, and the state government have debated the issue. Each time, these groups have agreed that the current stand-alone system better serves Illinois educators and taxpayers.

## Social Security Coverage and Illinois Educator Pensions

1916	The Illinois State Teachers' Pension and Retirement Fund is established. The fund is a novel idea that precedes Social Security by two decades.
1935	Congress enacts Social Security. Employees of State and local governments are specifically excluded.
1939	Illinois General Assembly establishes the Teachers' Retirement System of the State of Illinois as the successor to the 1915 pension fund.
1946	Illinois General Assembly establishes the State Universities Retirement System.
1947	General Assembly enhances ITRS benefits to help attract qualified professionals to the teaching profession.
1950	Congress extends Social Security coverage to public employees who are not covered by a public retirement system. Many governmental units dissolve their pension systems in order to participate.
1953	General Assembly increases member contribution rate to fund a permanent disability benefit.
1954	Congress allows states and subdivisions to join Social Security without dissolving their existing pension systems.
1956	Congress gives existing employees a choice of whether to join Social Security or not when a state or subdivision converts to Social Security.
1983	Congress adopts "once in, always in" rule.
1986	Medicare tax becomes mandatory for all new hires, even persons not eligible for Social Security.
1990	Illinois extends ITRS coverage to part-time and substitute teachers in response to Congressional mandate that employees pay Social Security tax if they are not covered by a public retirement system.
1993	Congressional Budget Office includes mandatory Medicare and mandatory Social Security proposals in its report, "Reducing the Deficit: Spending and Revenue Options."
1996	Congress does not adopt mandatory Medicare for state and local workers. Retains new hire approach adopted in 1986.
2004	Illinois conducts the largest Medicare referendum in U.S. history, for members of the Teachers' Retirement System. Approximately 28,000 were given the opportunity to begin contributing on July 1, 2004, and 5,664 elected to do so.
2006	Illinois conducts Medicare referenda for members of the Chicago Teachers' Pension Fund and the State Universities Retirement System.



## Total Employer Cost of Covering Newly-Hired Educators Under Mandatory Social Security

(All Public Schools K-12 and Higher Education)

**Beginning July 1, 2008**

Congressional District	Member of Congress	1-year	3-year	5-year	10-year
*1	Bobby L. Rush	\$2,190,957	\$13,410,626	\$34,208,857	\$132,026,727
*2	Jesse L. Jackson	2,440,609	14,938,722	38,106,841	147,070,727
*3	Daniel Lipinski	2,252,286	13,786,016	35,166,431	135,722,419
*4	Luis B. Gutierrez	1,249,548	7,648,355	19,510,014	75,297,554
*5	Rahm Emanuel	1,717,474	10,512,490	26,816,067	103,494,765
6	Peter Roskam	2,023,485	12,385,549	31,594,013	121,934,916
*7	Danny Davis	5,947,915	36,406,596	92,868,747	358,420,533
8	Melissa Bean	3,032,660	18,562,610	47,350,935	182,747,671
*9	Janice Schakowsky	2,413,871	14,775,064	37,689,370	145,459,527
10	Mark Kirk	3,497,478	21,407,711	54,608,438	210,757,506
11	Gerald (Jerry) Weller	3,739,802	22,890,955	58,392,011	225,359,944
12	Jerry F. Costello	3,499,770	21,421,742	54,644,229	210,895,640
13	Judy Biggert	3,505,615	21,457,518	54,735,489	211,247,850
14	J. Dennis Hastert	4,111,094	25,163,595	64,189,235	247,733,931
15	Timothy V. Johnson	5,927,584	36,282,152	92,551,305	357,195,388
16	Donald A. Manzullo	3,110,952	19,041,823	48,573,348	187,465,492
17	Phil Hare	1,987,281	12,163,947	31,028,732	119,753,254
18	Ray LaHood	2,427,570	14,858,911	37,903,254	146,284,999
19	John Shimkus	2,162,142	13,234,252	33,758,949	130,290,340

<b>Statewide Total</b>		<b>\$57,238,092</b>	<b>\$350,348,635</b>	<b>\$893,696,263</b>	<b>\$3,449,159,183</b>
------------------------	--	---------------------	----------------------	----------------------	------------------------

Source: Public school data from Illinois State Board of Education Teacher Service Record Reports. Higher education data from State Universities Retirement System records. All data adjusted 3% per year for salary increases. Projections based on actual employee turnover during academic years 2003-2004 through 2005-2006. Prepared by Teachers' Retirement System.

\*Cost related to the Chicago Public Schools and City Colleges of Chicago are allocated to Congressional Districts based on number of registered city voters residing in the district.

**Congressional District 1  
The Honorable Bobby L. Rush**

**Cost of Covering Newly Hired Educators  
Under Mandatory Social Security Beginning  
July 1, 2008**

<b>Institution Name</b>	<b>Enrollment</b>	<b>1-year</b>	<b>3-year</b>	<b>5-year</b>	<b>10-year</b>
<b>Largest Public School Districts</b>					
CITY OF CHICAGO (19%)	79,986	\$974,095	\$5,962,338	\$15,209,190	\$58,698,821
CONS HIGH SCHOOL DISTRICT 230	8,805	197,123	1,206,571	3,077,813	11,878,609
ORLAND SCHOOL DISTRICT 135	5,933	92,927	568,796	1,450,930	5,599,763
BREMEN COMM H S DISTRICT 228	5,194	165,682	1,014,120	2,586,895	9,983,944
COOK COUNTY SCHOOL DIST 130	3,948	61,872	378,714	966,052	3,728,411
TINLEY PARK COMM CONS SCH DST 146	2,407	59,019	361,252	921,508	3,556,497
<b>Other Districts</b>	11,149	291,337	1,783,242	4,548,831	17,555,902
<b>Total, Public School Districts</b>	<b>117,422</b>	<b>\$1,842,055</b>	<b>\$11,275,032</b>	<b>\$28,761,220</b>	<b>\$111,001,947</b>
<b>Higher Education</b>					
City Colleges of Chicago (19%)	11,143	\$140,578	\$860,461	\$2,194,930	\$8,471,182
Chicago State University	7,131	208,324	1,275,133	3,252,707	12,553,599
<b>Total, Higher Education</b>	<b>18,274</b>	<b>\$348,902</b>	<b>\$2,135,594</b>	<b>\$5,447,637</b>	<b>\$21,024,780</b>
<b>Total Impact</b>	<b>135,697</b>	<b>\$2,190,957</b>	<b>\$13,410,626</b>	<b>\$34,208,857</b>	<b>\$132,026,727</b>

Source: Public school data from Illinois State Board of Education Teacher Service Record Reports. Higher education data from State Universities Retirement System records. All data adjusted 3% per year for salary increases. Projections based on actual employee turnover during academic years 2003-2004 through 2005-2006. Prepared by Teachers' Retirement System.

**Congressional District 2  
The Honorable Jesse L. Jackson**

**Cost of Covering Newly Hired Educators  
Under Mandatory Social Security Beginning  
July 1, 2008**

Institution Name	Enrollment	1-year	3-year	5-year	10-year
<b>Largest Public School Districts</b>					
CITY OF CHICAGO (11%)	46,308	\$563,950	\$3,451,880	\$8,805,320	\$33,983,528
THORNTON TWP H S DIST 205	6,554	155,881	954,133	2,433,875	9,393,374
RICH TWP H S DISTRICT 227	3,962	172,150	1,053,713	2,687,893	10,373,739
DOLTON SCHOOL DISTRICT 149	3,732	42,718	261,473	666,987	2,574,189
BLOOM TWP HIGH SCH DIST 206	3,558	87,913	538,104	1,372,637	5,297,598
CHICAGO HEIGHTS SCHOOL DIST 170	3,517	54,101	331,149	844,721	3,260,144
<b>Other Districts</b>	49,143	1,216,796	7,447,885	18,998,637	73,323,933
<b>Total, Public School Districts</b>	<b>116,774</b>	<b>\$2,293,509</b>	<b>\$14,038,337</b>	<b>\$35,810,072</b>	<b>\$138,206,505</b>
<b>Higher Education</b>					
City Colleges of Chicago (11%)	6,451	\$81,387	\$498,162	\$1,270,749	\$4,904,368
South Suburban College	7,072	65,713	402,222	1,026,020	3,959,854
<b>Total, Higher Education</b>	<b>13,523</b>	<b>\$147,100</b>	<b>\$900,384</b>	<b>\$2,296,769</b>	<b>\$8,864,222</b>
<b>Total Impact</b>	<b>130,297</b>	<b>\$2,440,609</b>	<b>\$14,938,722</b>	<b>\$38,106,841</b>	<b>\$147,070,727</b>

Source: Public school data from Illinois State Board of Education Teacher Service Record Reports. Higher education data from State Universities Retirement System records. All data adjusted 3% per year for salary increases. Projections based on actual employee turnover during academic years 2003-2004 through 2005-2006. Prepared by Teachers' Retirement System.

**Congressional District 3  
The Honorable Dan Lipinski**

**Cost of Covering Newly Hired Educators  
Under Mandatory Social Security Beginning  
July 1, 2008**

Institution Name	Enrollment	1-year	3-year	5-year	10-year
<b>Largest Public School Districts</b>					
CITY OF CHICAGO (10%)	42,098	\$512,682	\$3,138,072	\$8,004,837	\$30,894,116
COMMUNITY HIGH SCHOOL DIST 218	5,329	184,656	1,130,263	2,883,163	11,127,369
LYONS TWP H S DIST 204	3,826	136,015	832,535	2,123,695	8,196,254
BERWYN SOUTH SCHOOL DISTRICT 100	3,506	94,298	577,189	1,472,338	5,682,386
BERWYN NORTH SCHOOL DISTRICT 98	3,272	74,664	457,010	1,165,775	4,499,230
BURBANK SCHOOL DISTRICT 111	3,240	69,153	423,281	1,079,739	4,167,177
<b>Other Districts</b>	34,262	1,020,535	6,246,590	15,934,282	61,497,263
<b>Total, Public School Districts</b>	<b>95,533</b>	<b>\$2,092,003</b>	<b>\$12,804,941</b>	<b>\$32,663,828</b>	<b>\$126,063,795</b>
<b>Higher Education</b>					
City Colleges of Chicago (10%)	5,865	\$73,988	\$452,874	\$1,155,226	\$4,458,517
Morton College	4,744	86,295	528,201	1,347,377	5,200,108
<b>Total, Higher Education</b>	<b>10,609</b>	<b>\$160,283</b>	<b>\$981,076</b>	<b>\$2,502,603</b>	<b>\$9,658,624</b>
<b>Total Impact</b>	<b>106,142</b>	<b>\$2,252,286</b>	<b>\$13,786,016</b>	<b>\$35,166,431</b>	<b>\$135,722,419</b>

Source: Public school data from Illinois State Board of Education Teacher Service Record Reports. Higher education data from State Universities Retirement System records. All data adjusted 3% per year for salary increases. Projections based on actual employee turnover during academic years 2003-2004 through 2005-2006. Prepared by Teachers' Retirement System.

**Congressional District 4  
The Honorable Luis B. Gutierrez**

**Cost of Covering Newly Hired Educators  
Under Mandatory Social Security Beginning  
July 1, 2008**

Institution Name	Enrollment	1-year	3-year	5-year	10-year
<b>Largest Public School Districts</b>					
CITY OF CHICAGO (11%)	46,308	\$563,950	\$3,451,880	\$8,805,320	\$33,983,528
CICERO SCHOOL DISTRICT 99	13,528	424,758	2,599,900	6,632,025	25,595,842
J S MORTON H S DISTRICT 201	8,203	179,453	1,098,414	2,801,920	10,813,816
<b>Total, Public School Districts</b>	<b>68,039</b>	<b>\$1,168,161</b>	<b>\$7,150,194</b>	<b>\$18,239,265</b>	<b>\$70,393,186</b>
<b>Higher Education</b>					
City Colleges of Chicago (11%)	6,451	\$81,387	\$498,162	\$1,270,749	\$4,904,368
<b>Total, Higher Education</b>	<b>6,451</b>	<b>\$81,387</b>	<b>\$498,162</b>	<b>\$1,270,749</b>	<b>\$4,904,368</b>
<b>Total Impact</b>	<b>74,490</b>	<b>\$1,249,548</b>	<b>\$7,648,355</b>	<b>\$19,510,014</b>	<b>\$75,297,554</b>

Source: Public school data from Illinois State Board of Education Teacher Service Record Reports. Higher education data from State Universities Retirement System records. All data adjusted 3% per year for salary increases. Projections based on actual employee turnover during academic years 2003-2004 through 2005-2006. Prepared by Teachers' Retirement System.

**Congressional District 5  
The Honorable Rahm Emanuel**

**Cost of Covering Newly Hired Educators  
Under Mandatory Social Security Beginning  
July 1, 2008**

<b>Institution Name</b>	<b>Enrollment</b>	<b>1-year</b>	<b>3-year</b>	<b>5-year</b>	<b>10-year</b>
<b>Largest Public School Districts</b>					
CITY OF CHICAGO (20%)	84,196	\$1,025,363	\$6,276,145	\$16,009,674	\$61,788,232
LEYDEN COMM H S DIST 212	3,537	115,047	704,192	1,796,307	6,932,723
ELMWOOD PARK C U SCH DIST 401	2,766	36,921	225,988	576,469	2,224,841
MANNHEIM SCHOOL DIST 83	2,757	82,505	505,006	1,288,208	4,971,749
SCHILLER PARK SCHOOL DIST 81	1,286	61,951	379,197	967,285	3,733,171
FRANKLIN PARK SCHOOL DIST 84	1,333	23,772	145,505	371,165	1,432,485
<b>Other Districts</b>	1,239	43,440	265,891	678,255	2,617,678
<b>Total, Public School Districts</b>	<b>97,114</b>	<b>\$1,388,999</b>	<b>\$8,501,924</b>	<b>\$21,687,362</b>	<b>\$83,700,879</b>
<b>Higher Education</b>					
City Colleges of Chicago (20%)	11,730	\$147,976	\$905,748	\$2,310,453	\$8,917,033
Triton College	15,845	180,499	1,104,817	2,818,253	10,876,852
<b>Total, Higher Education</b>	<b>27,575</b>	<b>\$328,475</b>	<b>\$2,010,566</b>	<b>\$5,128,706</b>	<b>\$19,793,886</b>
<b>Total Impact</b>	<b>124,689</b>	<b>\$1,717,474</b>	<b>\$10,512,490</b>	<b>\$26,816,067</b>	<b>\$103,494,765</b>

Source: Public school data from Illinois State Board of Education Teacher Service Record Reports. Higher education data from State Universities Retirement System records. All data adjusted 3% per year for salary increases. Projections based on actual employee turnover during academic years 2003-2004 through 2005-2006. Prepared by Teachers' Retirement System.

**Congressional District 6  
The Honorable Peter Roskam**

**Cost of Covering Newly Hired Educators  
Under Mandatory Social Security Beginning  
July 1, 2008**

<b>Institution Name</b>	<b>Enrollment</b>	<b>1-year</b>	<b>3-year</b>	<b>5-year</b>	<b>10-year</b>
<b>Largest Public School Districts</b>					
COMMUNITY UNIT SCHOOL DIST 200	14,076	\$213,920	\$1,309,386	\$3,340,082	\$12,890,817
TOWNSHIP HIGH SCHOOL DIST 214	12,542	301,502	1,845,463	4,707,548	18,168,459
GLENBARD TWP H S DIST 87	8,998	112,351	687,687	1,754,205	6,770,234
ELMHURST SCHOOL DIST 205	7,648	131,376	804,140	2,051,263	7,916,709
COMM CONS SCHO DIST 59	6,065	87,943	538,290	1,373,113	5,299,434
<b>Other Districts</b>	46,349	1,176,393	7,200,583	18,367,801	70,889,263
<b>Total Impact</b>	<b>95,678</b>	<b>\$2,023,485</b>	<b>\$12,385,549</b>	<b>\$31,594,013</b>	<b>\$121,934,916</b>

Source: Public school data from Illinois State Board of Education Teacher Service Record Reports. Higher education data from State Universities Retirement System records. All data adjusted 3% per year for salary increases. Projections based on actual employee turnover during academic years 2003-2004 through 2005-2006. Prepared by Teachers' Retirement System.

**Congressional District 7  
The Honorable Danny Davis**

**Cost of Covering Newly Hired Educators  
Under Mandatory Social Security Beginning  
July 1, 2008**

Institution Name	Enrollment	1-year	3-year	5-year	10-year
<b>Largest Public School Districts</b>					
CITY OF CHICAGO (19%)	79,986	\$974,095	\$5,962,338	\$15,209,190	\$58,698,821
MAYWOOD-MELROSE PARK-BROADVIEW-89	5,586	198,516	1,215,095	3,099,557	11,962,527
OAK PARK ELEM SCHOOL DIST 97	4,973	123,906	758,414	1,934,621	7,466,535
PROVISON TWP H S DIST 209	4,873	203,973	1,248,500	3,184,771	12,291,405
BELLWOOD SCHOOL DIST 88	3,239	84,395	516,576	1,317,722	5,085,659
OAK PARK & RIVER FOREST DIST 200	3,076	84,933	519,867	1,326,116	5,118,055
<b>Other Districts</b>	8,312	315,266	1,929,710	4,922,452	18,997,866
<b>Total, Public School Districts</b>	<b>110,045</b>	<b>\$1,985,084</b>	<b>\$12,150,500</b>	<b>\$30,994,430</b>	<b>\$119,620,867</b>
<b>Higher Education</b>					
City Colleges of Chicago (19%)	11,143	\$140,578	\$860,461	\$2,194,930	\$8,471,182
University of Illinois - Chicago	24,812	3,822,254	23,395,635	59,679,387	230,328,484
<b>Total, Higher Education</b>	<b>35,955</b>	<b>\$3,962,832</b>	<b>\$24,256,096</b>	<b>\$61,874,317</b>	<b>\$238,799,666</b>
<b>Total Impact</b>	<b>146,001</b>	<b>\$5,947,915</b>	<b>\$36,406,596</b>	<b>\$92,868,747</b>	<b>\$358,420,533</b>

Source: Public school data from Illinois State Board of Education Teacher Service Record Reports. Higher education data from State Universities Retirement System records. All data adjusted 3% per year for salary increases. Projections based on actual employee turnover during academic years 2003-2004 through 2005-2006. Prepared by Teachers' Retirement System.

**Congressional District 8  
The Honorable Melissa Bean**

**Cost of Covering Newly Hired Educators  
Under Mandatory Social Security Beginning  
July 1, 2008**

<b>Institution Name</b>	<b>Enrollment</b>	<b>1-year</b>	<b>3-year</b>	<b>5-year</b>	<b>10-year</b>
<b>Largest Public School Districts</b>					
SCHAUMBURG C C SCHOOL DIST 54	14,471	\$323,654	\$1,981,051	\$5,053,419	\$19,503,321
BARRINGTON C U SCHOOL DIST 220	9,135	184,438	1,128,927	2,879,754	11,114,213
ROUND LAKE AREA SCHS - DIST 116	6,687	174,055	1,065,372	2,717,633	10,488,516
LAKE ZURICH C U SCH DIST 95	6,557	184,979	1,132,239	2,888,202	11,146,819
WOODSTOCK C U SCHOOL DIST 200	6,258	128,403	785,939	2,004,834	7,737,517
<b>Other Districts</b>	58,492	1,758,531	10,763,793	27,457,113	105,968,835
<b>Total, Public School Districts</b>	<b>101,600</b>	<b>\$2,754,059</b>	<b>\$16,857,322</b>	<b>\$43,000,954</b>	<b>\$165,959,221</b>
<b>Higher Education</b>					
College of Lake County	15,745	\$278,601	\$1,705,288	\$4,349,981	\$16,788,450
<b>Total, Higher Education</b>	<b>15,745</b>	<b>\$278,601</b>	<b>\$1,705,288</b>	<b>\$4,349,981</b>	<b>\$16,788,450</b>
<b>Total Impact</b>	<b>117,345</b>	<b>\$3,032,660</b>	<b>\$18,562,610</b>	<b>\$47,350,935</b>	<b>\$182,747,671</b>

Source: Public school data from Illinois State Board of Education Teacher Service Record Reports. Higher education data from State Universities Retirement System records. All data adjusted 3% per year for salary increases. Projections based on actual employee turnover during academic years 2003-2004 through 2005-2006. Prepared by Teachers' Retirement System.

**Congressional District 9  
The Honorable Janice Schakowsky**

**Cost of Covering Newly Hired Educators  
Under Mandatory Social Security Beginning  
July 1, 2008**

<b>Institution Name</b>	<b>Enrollment</b>	<b>1-year</b>	<b>3-year</b>	<b>5-year</b>	<b>10-year</b>
<b>Largest Public School Districts</b>					
CITY OF CHICAGO (10%)	42,098	\$512,682	\$3,138,072	\$8,004,837	\$30,894,116
MAINE TOWNSHIP H S DIST 207	6,993	175,062	1,071,537	2,733,359	10,549,213
EVANSTON C C SCHOOL DIST 65	6,468	212,145	1,298,515	3,312,353	12,783,797
NILES TWP COMM HIGH SCH DIST 219	4,772	126,628	775,079	1,977,130	7,630,598
COMM CONSOLIDATED SCH DIST 62	4,771	87,699	536,795	1,369,299	5,284,714
PARK RIDGE C C SCHOOL DIST 64	4,307	84,221	515,511	1,315,005	5,075,172
<b>Other Districts</b>	22,138	742,126	4,542,480	11,587,308	44,720,416
<b>Total, Public School Districts</b>	<b>91,547</b>	<b>\$1,940,563</b>	<b>\$11,877,990</b>	<b>\$30,299,291</b>	<b>\$116,938,026</b>
<b>Higher Education</b>					
City Colleges of Chicago (10%)	5,865	\$73,988	\$452,874	\$1,155,226	\$4,458,517
Northeastern Illinois University	12,227	227,889	1,394,883	3,558,175	13,732,530
Oakton Community College	11,040	171,432	1,049,317	2,676,678	10,330,455
<b>Total, Higher Education</b>	<b>29,132</b>	<b>\$473,308</b>	<b>\$2,897,074</b>	<b>\$7,390,079</b>	<b>\$28,521,501</b>
<b>Total Impact</b>	<b>120,679</b>	<b>\$2,413,871</b>	<b>\$14,775,064</b>	<b>\$37,689,370</b>	<b>\$145,459,527</b>

Source: Public school data from Illinois State Board of Education Teacher Service Record Reports. Higher education data from State Universities Retirement System records. All data adjusted 3% per year for salary increases. Projections based on actual employee turnover during academic years 2003-2004 through 2005-2006. Prepared by Teachers' Retirement System.

**Congressional District 10  
The Honorable Mark Kirk**

**Cost of Covering Newly Hired Educators  
Under Mandatory Social Security Beginning  
July 1, 2008**

<b>Institution Name</b>	<b>Enrollment</b>	<b>1-year</b>	<b>3-year</b>	<b>5-year</b>	<b>10-year</b>
<b>Largest Public School Districts</b>					
WAUKEGAN C U SCHOOL DIST 60	15,841	\$358,878	\$2,196,656	\$5,603,398	\$21,625,929
TOWNSHIP H S DIST 211	13,026	221,976	1,358,696	3,465,866	13,376,271
PALATINE C C SCHOOL DIST 15	12,794	205,647	1,258,746	3,210,907	12,392,275
WOODLAND C C SCHOOL DIST 50	7,084	154,148	943,526	2,406,819	9,288,954
WHEELING C C SCHOOL DIST 21	6,725	159,856	978,460	2,495,930	9,632,870
<b>Other Districts</b>	81,126	2,154,544	13,187,751	33,640,330	129,832,536
<b>Total, Public School Districts</b>	<b>136,596</b>	<b>\$3,255,050</b>	<b>\$19,923,834</b>	<b>\$50,823,250</b>	<b>\$196,148,833</b>
<b>Higher Education</b>					
William Rainey Harper College	15,026	\$242,428	\$1,483,877	\$3,785,188	\$14,608,672
<b>Total, Higher Education</b>	<b>15,026</b>	<b>\$242,428</b>	<b>\$1,483,877</b>	<b>\$3,785,188</b>	<b>\$14,608,672</b>
<b>Total Impact</b>	<b>151,622</b>	<b>\$3,497,478</b>	<b>\$21,407,711</b>	<b>\$54,608,438</b>	<b>\$210,757,506</b>

Source: Public school data from Illinois State Board of Education Teacher Service Record Reports. Higher education data from State Universities Retirement System records. All data adjusted 3% per year for salary increases. Projections based on actual employee turnover during academic years 2003-2004 through 2005-2006. Prepared by Teachers' Retirement System.

**Congressional District 11  
The Honorable Gerald (Jerry) Weller**

**Cost of Covering Newly Hired Educators  
Under Mandatory Social Security Beginning  
July 1, 2008**

Institution Name	Enrollment	1-year	3-year	5-year	10-year
<b>Largest Public School Districts</b>					
PLAINFIELD SCHOOL DIST 202	24,371	\$711,751	\$4,356,554	\$11,113,032	\$42,889,983
MCLEAN COUNTY UNIT DIST NO 5	11,760	149,986	918,050	2,341,833	9,038,142
JOLIET PUBLIC SCH DIST 86	10,111	204,504	1,251,748	3,193,054	12,323,374
LINCOLN WAY COMM H S DIST 210	6,632	142,436	871,838	2,223,950	8,583,183
KANKAKEE SCHOOL DIST 111	5,971	83,300	509,870	1,300,616	5,019,639
<b>Other Districts</b>	94,567	1,897,863	11,616,628	29,632,589	114,364,937
<b>Total, Public School Districts</b>	<b>153,412</b>	<b>\$3,189,839</b>	<b>\$19,524,687</b>	<b>\$49,805,075</b>	<b>\$192,219,258</b>
<b>Higher Education</b>					
Joliet Junior College	13,022	\$188,923	\$1,156,380	\$2,949,784	\$11,384,488
Governors State University	5,405	155,981	954,744	2,435,434	9,399,390
Prairie State College	5,083	81,906	501,341	1,278,860	4,935,672
Illinois Valley Community College	4,027	62,631	383,359	977,901	3,774,141
Kankakee Community College	3,369	60,521	370,444	944,957	3,646,995
<b>Total, Higher Education</b>	<b>30,906</b>	<b>\$549,963</b>	<b>\$3,366,268</b>	<b>\$8,586,935</b>	<b>\$33,140,686</b>
<b>Total Impact</b>	<b>184,318</b>	<b>\$3,739,802</b>	<b>\$22,890,955</b>	<b>\$58,392,011</b>	<b>\$225,359,944</b>

Source: Public school data from Illinois State Board of Education Teacher Service Record Reports. Higher education data from State Universities Retirement System records. All data adjusted 3% per year for salary increases. Projections based on actual employee turnover during academic years 2003-2004 through 2005-2006. Prepared by Teachers' Retirement System.

**Congressional District 12  
The Honorable Jerry F. Costello**

**Cost of Covering Newly Hired Educators  
Under Mandatory Social Security Beginning  
July 1, 2008**

<b>Institution Name</b>	<b>Enrollment</b>	<b>1-year</b>	<b>3-year</b>	<b>5-year</b>	<b>10-year</b>
<b>Largest Public School Districts</b>					
EAST ST LOUIS SCHOOL DIST 189	9,873	\$161,745	\$990,023	\$2,525,426	\$9,746,709
GRANITE CITY C U SCHOOL DIST 9	7,352	72,577	444,236	1,133,191	4,373,472
BELLEVILLE TWP HS DIST 201	5,075	95,112	582,172	1,485,050	5,731,447
CAHOKIA COMM UNITY SCH DIST 187	5,046	96,186	588,746	1,501,819	5,796,168
MARION COMM UNITY SCHOOL DIST 2	4,025	22,418	137,216	350,021	1,350,882
<b>Other Districts</b>	69,999	1,255,404	7,684,205	19,601,462	75,650,493
<b>Total, Public School Districts</b>	<b>101,370</b>	<b>\$1,703,442</b>	<b>\$10,426,598</b>	<b>\$26,596,969</b>	<b>\$102,649,171</b>
<b>Higher Education</b>					
Southern Illinois University at Carbondale	21,441	\$1,040,152	\$6,366,665	\$16,240,579	\$62,679,396
Southwestern Illinois College	14,479	198,891	1,217,390	3,105,412	11,985,125
Southern Illinois University at Edwardsville	13,460	443,646	2,715,514	6,926,942	26,734,057
John A. Logan College	7,431	73,373	449,106	1,145,615	4,421,424
Shawnee College	1,975	40,267	246,469	628,711	2,426,468
<b>Total, Higher Education</b>	<b>58,786</b>	<b>\$1,796,328</b>	<b>\$10,995,144</b>	<b>\$28,047,260</b>	<b>\$108,246,469</b>
<b>Total Impact</b>	<b>160,156</b>	<b>\$3,499,770</b>	<b>\$21,421,742</b>	<b>\$54,644,229</b>	<b>\$210,895,640</b>

Source: Public school data from Illinois State Board of Education Teacher Service Record Reports. Higher education data from State Universities Retirement System records. All data adjusted 3% per year for salary increases. Projections based on actual employee turnover during academic years 2003-2004 through 2005-2006. Prepared by Teachers' Retirement System.

**Congressional District 13  
The Honorable Judy Biggert**

**Cost of Covering Newly Hired Educators  
Under Mandatory Social Security Beginning  
July 1, 2008**

Institution Name	Enrollment	1-year	3-year	5-year	10-year
<b>Largest Public School District</b>					
INDIAN PRAIRIE C U SCH DIST 204	28,510	\$422,092	\$2,583,583	\$6,590,401	\$25,435,201
NAPERVILLE C U DIST 203	18,697	431,703	2,642,409	6,740,459	26,014,339
VALLEY VIEW CUSD #365U	17,510	598,766	3,664,986	9,348,929	36,081,549
COMMUNITY HIGH SCHOOL DIST 99	5,559	101,810	623,172	1,589,634	6,135,083
DOWNERS GROVE GRADE SCH DIST 58	5,023	66,012	404,056	1,030,697	3,977,903
<b>Other Districts</b>	46,989	1,302,615	7,973,175	20,338,588	78,495,378
<b>Total, Public School Districts</b>	<b>122,288</b>	<b>\$2,922,998</b>	<b>\$17,891,380</b>	<b>\$45,638,708</b>	<b>\$176,139,452</b>
<b>Higher Education</b>					
College of DuPage	27,117	\$417,214	\$2,553,726	\$6,514,241	\$25,141,265
Moraine Valley Community College	15,929	165,403	1,012,412	2,582,539	9,967,133
<b>Total, Higher Education</b>	<b>43,046</b>	<b>\$582,617</b>	<b>\$3,566,138</b>	<b>\$9,096,780</b>	<b>\$35,108,398</b>
<b>Total Impact</b>	<b>165,334</b>	<b>\$3,505,615</b>	<b>\$21,457,518</b>	<b>\$54,735,489</b>	<b>\$211,247,850</b>

Source: Public school data from Illinois State Board of Education Teacher Service Record Reports. Higher education data from State Universities Retirement System records. All data adjusted 3% per year for salary increases. Projections based on actual employee turnover during academic years 2003-2004 through 2005-2006. Prepared by Teachers' Retirement System.

**Congressional District 14  
The Honorable J. Dennis Hastert**

**Cost of Covering Newly Hired Educators  
Under Mandatory Social Security Beginning  
July 1, 2008**

<b>Institution Name</b>	<b>Enrollment</b>	<b>1-year</b>	<b>3-year</b>	<b>5-year</b>	<b>10-year</b>
<b>Largest School Districts</b>					
SCHOOL DISTRICT U-46	39,656	\$590,721	\$3,615,744	\$9,223,319	\$35,596,765
COMM UNIT SCH DIST 300	18,670	293,737	1,797,933	4,586,306	17,700,534
ST CHARLES C U SCHOOL DIST 303	13,443	406,232	2,486,505	6,342,769	24,479,481
OSWEGO COMM UNIT SCHOOL DIST 308	12,599	306,929	1,878,683	4,792,290	18,495,515
AURORA WEST UNIT SCHOOL DIST 129	12,491	288,204	1,764,066	4,499,915	17,367,112
<b>Other Districts</b>	71,038	1,666,209	10,198,701	26,015,632	100,405,539
<b>Total, Public School Districts</b>	<b>167,897</b>	<b>\$3,552,032</b>	<b>\$21,741,633</b>	<b>\$55,460,232</b>	<b>\$214,044,945</b>
<b>Higher Education</b>					
Elgin Community College	10,449	\$179,451	\$1,098,404	\$2,801,893	\$10,813,712
Waubonsee Community College	8,834	165,197	1,011,154	2,579,331	9,954,749
Kishwaukee College	4,348	83,346	510,153	1,301,336	5,022,418
Sauk Valley College	2,745	36,751	224,947	573,811	2,214,585
Illinois Mathematics and Science Academy	-	94,317	577,304	1,472,632	5,683,523
<b>Total, Higher Education</b>	<b>26,376</b>	<b>\$559,062</b>	<b>\$3,421,962</b>	<b>\$8,729,003</b>	<b>\$33,688,986</b>
<b>Total Impact</b>	<b>194,273</b>	<b>\$4,111,094</b>	<b>\$25,163,595</b>	<b>\$64,189,235</b>	<b>\$247,733,931</b>

Source: Public school data from Illinois State Board of Education Teacher Service Record Reports. Higher education data from State Universities Retirement System records. All data adjusted 3% per year for salary increases. Projections based on actual employee turnover during academic years 2003-2004 through 2005-2006. Prepared by Teachers' Retirement System.

**Congressional District 15**  
**The Honorable Timothy V. Johnson**

**Cost of Covering Newly Hired Educators**  
**Under Mandatory Social Security Beginning**  
**July 1, 2008**

Institution Name	Enrollment	1-year	3-year	5-year	10-year
<b>Largest Public School Districts</b>					
CHAMPAIGN COMM UNTI SCH DIST 4	9,248	\$300,848	\$1,841,460	\$4,697,337	\$18,129,048
DANVILLE C C SCHOOL DIST 118	6,470	92,677	567,270	1,447,035	5,584,732
URBANA SCHOOL DIST 116	4,370	81,169	496,829	1,267,349	4,891,246
MT ZION COMM UNIT SCH DIST 3	2,450	25,204	154,269	393,520	1,518,764
PRAIRIE CENTRAL C U SCHOOL DIST 8	2,241	47,410	290,192	740,244	2,856,923
<b>Other Districts</b>	67,564	1,184,063	7,247,530	18,487,557	71,351,454
<b>Total, Public School Districts</b>	<b>92,343</b>	<b>\$1,731,371</b>	<b>\$10,597,549</b>	<b>\$27,033,043</b>	<b>\$104,332,167</b>
<b>Higher Education</b>					
University of Illinois - Urbana	41,938	\$2,821,073	\$17,267,508	\$44,047,288	\$169,997,474
Illinois State University	20,653	549,312	3,362,285	8,576,775	33,101,473
Eastern Illinois University	12,129	317,120	1,941,060	4,951,406	19,109,612
Parkland College	9,752	133,625	817,907	2,086,381	8,052,242
Lake Land College	7,181	94,678	579,515	1,478,272	5,705,287
All Others	7,464	280,404	1,716,328	4,378,141	16,897,133
<b>Total, Higher Education</b>	<b>99,117</b>	<b>\$4,196,213</b>	<b>\$25,684,603</b>	<b>\$65,518,262</b>	<b>\$252,863,221</b>
<b>Total Impact</b>	<b>191,460</b>	<b>\$5,927,584</b>	<b>\$36,282,152</b>	<b>\$92,551,305</b>	<b>\$357,195,388</b>

Source: Public school data from Illinois State Board of Education Teacher Service Record Reports. Higher education data from State Universities Retirement System records. All data adjusted 3% per year for salary increases. Projections based on actual employee turnover during academic years 2003-2004 through 2005-2006. Prepared by Teachers' Retirement System.

**Congressional District 16  
The Honorable Donald A. Manzullo**

**Cost of Covering Newly Hired Educators  
Under Mandatory Social Security Beginning  
July 1, 2008**

<b>Institution Name</b>	<b>Enrollment</b>	<b>1-year</b>	<b>3-year</b>	<b>5-year</b>	<b>10-year</b>
<b>Largest Public School Districts</b>					
ROCKFORD SCHOOL DIST 205	29,145	\$363,565	\$2,225,348	\$5,676,588	\$21,908,399
CRYSTAL LAKE C C SCH DIST 47	9,266	128,436	786,145	2,005,359	7,739,544
BELVIDERE C U SCH DIST 100	8,405	150,570	921,622	2,350,943	9,073,303
HARLEM UNIT DIST 122	7,838	110,587	676,894	1,726,674	6,663,980
COMMUNITY HIGH SCHOOL DIST 155	6,939	125,221	766,468	1,955,166	7,545,827
<b>Other Districts</b>	57,993	1,346,774	8,243,467	21,028,071	81,156,391
<b>Total, Public School Districts</b>	<b>119,586</b>	<b>\$2,225,154</b>	<b>\$13,619,944</b>	<b>\$34,742,800</b>	<b>\$134,087,445</b>
<b>Higher Education</b>					
Northern Illinois University	25,208	\$649,529	\$3,975,704	\$10,141,531	\$39,140,542
Rock Valley College	8,145	101,620	622,003	1,586,654	6,123,583
McHenry College	5,444	89,858	550,014	1,403,017	5,414,847
Highland Community College	2,406	42,529	260,313	664,026	2,562,764
Nothern Illinois University Foundation	-	2,262	13,846	35,319	136,312
<b>Total, Higher Education</b>	<b>41,203</b>	<b>\$885,798</b>	<b>\$5,421,880</b>	<b>\$13,830,548</b>	<b>\$53,378,047</b>
<b>Total Impact</b>	<b>160,789</b>	<b>\$3,110,952</b>	<b>\$19,041,823</b>	<b>\$48,573,348</b>	<b>\$187,465,492</b>

Source: Public school data from Illinois State Board of Education Teacher Service Record Reports. Higher education data from State Universities Retirement System records. All data adjusted 3% per year for salary increases. Projections based on actual employee turnover during academic years 2003-2004 through 2005-2006. Prepared by Teachers' Retirement System.

**Congressional District 17  
The Honorable Phil Hare**

**Cost of Covering Newly Hired Educators  
Under Mandatory Social Security Beginning  
July 1, 2008**

Institution Name	Enrollment	1-year	3-year	5-year	10-year
<b>Largest Public School Districts</b>					
DECATUR SCHOOL DIST 61	9,822	\$121,073	\$741,076	\$1,890,393	\$7,295,840
MOLINE UNIT SCHOOL DIST 40	7,606	75,918	464,684	1,185,353	4,574,786
QUNICY SCHOOL DIST 172	7,238	101,844	623,376	1,590,156	6,137,096
ROCK ISLAND SCHOOL DIST 41	6,299	73,520	450,006	1,147,909	4,430,276
GALESBURG C U SCHOOL DIST 205	4,877	64,644	395,678	1,009,325	3,895,420
<b>Other Districts</b>	59,473	1,022,827	6,260,619	15,970,069	61,635,380
<b>Total, Public School Districts</b>	<b>95,315</b>	<b>\$1,459,824</b>	<b>\$8,935,438</b>	<b>\$22,793,203</b>	<b>\$87,968,798</b>
<b>Higher Education</b>					
Western Illinois University	13,404	\$342,692	\$2,097,581	\$5,350,672	\$20,650,548
Black Hawk College	6,407	66,466	406,833	1,037,781	4,005,243
Carl Sandburg College	3,260	41,638	254,863	650,124	2,509,107
John Wood Community College	2,530	29,366	179,747	458,512	1,769,595
Spoon River College	2,333	47,295	289,485	738,441	2,849,963
<b>Total, Higher Education</b>	<b>27,934</b>	<b>\$527,457</b>	<b>\$3,228,509</b>	<b>\$8,235,529</b>	<b>\$31,784,456</b>
<b>Total Impact</b>	<b>123,249</b>	<b>\$1,987,281</b>	<b>\$12,163,947</b>	<b>\$31,028,732</b>	<b>\$119,753,254</b>

Source: Public school data from Illinois State Board of Education Teacher Service Record Reports. Higher education data from State Universities Retirement System records. All data adjusted 3% per year for salary increases. Projections based on actual employee turnover during academic years 2003-2004 through 2005-2006. Prepared by Teachers' Retirement System.

**Congressional District 18  
The Honorable Ray LaHood**

**Cost of Covering Newly Hired Educators  
Under Mandatory Social Security Beginning  
July 1, 2008**

Institution Name	Enrollment	1-year	3-year	5-year	10-year
<b>Largest Public School Districts</b>					
PEORIA SCHOOL DISTRICT 150	15,203	\$207,145	\$1,267,913	\$3,234,289	\$12,482,515
SPRINGFIELD SCHOOL DISTRICT 186	15,097	222,309	1,360,731	3,471,057	13,396,304
PEKIN PUBLIC SCHOOL DIST 108	3,767	57,954	354,732	904,877	3,492,311
JACKSONVILLE SCHOOL DIST 117	3,713	52,144	319,170	814,164	3,142,211
MORTON C U SCHOOL DISTRICT 709	2,655	44,722	273,741	698,280	2,694,962
<b>Other Districts</b>	71,217	1,280,704	7,839,061	19,996,481	77,175,042
<b>Total, Public School Districts</b>	<b>111,652</b>	<b>\$1,864,979</b>	<b>\$11,415,348</b>	<b>\$29,119,148</b>	<b>\$112,383,346</b>
<b>Higher Education</b>					
Illinois Central College	12,402	\$146,058	\$894,004	\$2,280,494	\$8,801,410
Lincoln Land Community College	6,847	98,567	603,320	1,538,994	5,939,641
University of Illinois at Springfield	4,517	151,526	927,478	2,365,881	9,130,956
Richland Community College	3,034	73,576	450,349	1,148,785	4,433,657
Illinois Board of Higher Education	-	14,002	85,705	218,622	843,756
All Other	-	78,862	482,708	1,231,330	4,752,233
<b>Total, Higher Education</b>	<b>26,800</b>	<b>\$562,591</b>	<b>\$3,443,563</b>	<b>\$8,784,106</b>	<b>\$33,901,653</b>
<b>Total Impact</b>	<b>138,452</b>	<b>\$2,427,570</b>	<b>\$14,858,911</b>	<b>\$37,903,254</b>	<b>\$146,284,999</b>

Source: Public school data from Illinois State Board of Education Teacher Service Record Reports. Higher education data from State Universities Retirement System records. All data adjusted 3% per year for salary increases. Projections based on actual employee turnover during academic years 2003-2004 through 2005-2006. Prepared by Teachers' Retirement System.

**Congressional District 19  
The Honorable John Shimkus**

**Cost of Covering Newly Hired Educators  
Under Mandatory Social Security Beginning  
July 1, 2008**

<b>Institution Name</b>	<b>Enrollment</b>	<b>1-year</b>	<b>3-year</b>	<b>5-year</b>	<b>10-year</b>
<b>Largest Public School Districts</b>					
EDWARDSVILLE C U SCHOOL DIST 7	7,365	\$62,242	\$380,978	\$971,829	\$3,750,708
ALTON COMM UNIT SCHOOL DIST 11	6,798	74,249	454,468	1,159,293	4,474,210
COLLINSVILLE C U SCHOOL DIST 10	6,342	99,498	609,017	1,553,529	5,995,737
TRIAD COMM UNIT SCHOOL DIST 2	3,873	36,486	223,330	569,686	2,198,666
HIGHLAND COMM UNIT SCH DIST 5	3,093	32,856	201,106	512,996	1,979,873
Other Districts	86,318	1,531,115	9,371,804	23,906,319	92,264,790
<b>Total, Public School Districts</b>	<b>113,789</b>	<b>\$1,836,446</b>	<b>\$11,240,703</b>	<b>\$28,673,651</b>	<b>\$110,663,983</b>
<b>Higher Education</b>					
Illinois Eastern Community College	8,552	\$80,114	\$490,367	\$1,250,866	\$4,827,633
Lewis & Clark Community College	7,512	80,219	491,012	1,252,512	4,833,985
Rend Lake College	4,913	68,079	416,706	1,062,965	4,102,440
Kaskaskia College	4,764	64,633	395,611	1,009,156	3,894,767
Southeastern Illinois College	2,949	32,651	199,852	509,798	1,967,532
<b>Total, Higher Education</b>	<b>28,690</b>	<b>\$325,695</b>	<b>\$1,993,549</b>	<b>\$5,085,298</b>	<b>\$19,626,357</b>
<b>Total Impact</b>	<b>142,479</b>	<b>\$2,162,142</b>	<b>\$13,234,252</b>	<b>\$33,758,949</b>	<b>\$130,290,340</b>

Source: Public school data from Illinois State Board of Education Teacher Service Record Reports. Higher education data from State Universities Retirement System records. All data adjusted 3% per year for salary increases. Projections based on actual employee turnover during academic years 2003-2004 through 2005-2006. Prepared by Teachers' Retirement System.



## Additional Cost to Illinois Public Employers if Mandatory Social Security Were Already in Effect

Annual Cost Based on FY2004 Payroll Data

Retirement System	Employees Affected	Employer Cost
<b>State Financed Systems</b>		
General Assembly/Judges	1,087	\$8,679,843
Teachers	157,785	449,093,501
State Universities	72,992	166,900,588
<b>City of Chicago Systems</b>		
Chicago Firefighters	4,849	20,722,088
Laborers	3,135	10,631,570
Municipal Employees	33,267	80,793,907
Chicago Police	13,569	54,206,721
Chicago Teachers	37,362	5,866,564
Park Employees	2,820	5,209,410
<b>Cook County Systems</b>		
County Employees	25,848	85,035,510
Forest Preserve	368	1,031,419
Metropolitan Water	2,051	9,074,339
<b>Downstate Systems</b>		
Firefighters	7,903	28,482,279
Police	12,550	43,054,020
<b>Cost to Illinois Public Employers</b>	<hr/>	<hr/> <b>968,781,759</b> <hr/>
<b>Total Employees Affected</b>	<hr/> <b>375,586</b> <hr/>	

Source: Public Pension Division, Illinois Department of Financial and Professional Regulation, Division of Insurance