**Section 510.20 Calculating Gross Wages Subject to Social Security Withholding**

a) Effective January 1, 1982, Departments need not separately report sick pay for personal illness or accidental disability. By the terms of Public Law 97-123, sick pay paid after January 1, 1982, during the first 6 months the employee is off work is subject to Social Security Withholding. Social Security Withholdings on sick pay beyond the first 6 months the employee is off work may be subject to refund. Questions concerning refunds should be directed to the Accounting Division of the State Employees' Retirement System.

b) For the purposes of these Rules, the term *"Department" means any department, institution, board, commission, office, court or any agency of the State having the power to certify payrolls to the State Comptroller authorizing payments of salary or wages against State appropriations, or against trust funds held by the State Treasurer, except those departments included under the term "Employer" in the State Universities Retirement System.*

(Source: Peremptory amendment at 6 Ill. Reg. 928, effective January 13, 1982)