**Section 1540.190 Lump Sum Salary Payments**

a) Employee retirement contributions are not to be assessed against certain lump sum salary payments as provided in the Act.

b) Compensation received for unused compensatory time shall be applied to the pay period in which it was earned, rather than when it was received.

c) Compensation received for back wages shall be applied to the pay period in which it was earned, rather than when it was received.

(Source: Amended at 44 Ill. Reg. 11172, effective June 19, 2020)