**Section 1650.486 Employer Payment of Member's Optional Service, Refund and/or Upgrade Contribution Balance**

Once per school year, an employer may make a payment toward a member's 2.2 upgrade, optional service and/or refund balance. The employer contribution under this option may be picked up pursuant to section 414(h)(2) of the Internal Revenue Code of 1986, as amended (26 USC 414(h)(2)), or paid on an after-tax basis as certified by the employer. The employer shall certify to the System whether the payment being made is done so on a tax-deferred or after-tax basis by completing and returning the appropriate form with the payment.

(Source: Added at 41 Ill. Reg. 718, effective January 11, 2017)