**Section 1650.3120 Federal Contribution and Benefit Limitations**

The System shall comply with the applicable contribution and benefit limitations imposed by section 415 of the Internal Revenue Code. This Section is effective for years beginning January 1, 1976 through January 14, 1991 (the effective date of 40 ILCS 5/1-116).

(Source: Added at 35 Ill. Reg. 19541, effective November 18, 2011)