AUTHORITY: Implementing "AN ACT in relation to State employee benefits and amending Acts therein named" (P.A. 84-167, effective August 16, 1985), Section 125 of the Internal Revenue Code (26 U.S.C. 125) and authorized by Section 16 of the Civil Administrative Code of Illinois (Ill. Rev. Stat. 1985, ch. 127, par. 16).