**Section 2110.710 Non-discrimination**

a) This Plan shall meet the requirements of Code sections 129 and 125 that require that all benefits provided for Participants who are highly compensated are provided for all other Participants and that establish benefits tests.

b) Unless otherwise determined by the Department, the special dependent care assistance test will be used for this Part. It:

1) requires that the average benefit of Participants must be at least 55 percent of the average benefit of Highly Compensated Participants, and

2) allows Participants with Compensation below $25,000 to be disregarded for purpose of this test.

(Source: Amended at 31 Ill. Reg. 352, effective December 28, 2006)