AUTHORITY: Implementing Sections 105(h), 125, and 213(d) of the Internal Revenue Code (26 USC 105(h), 125, and 213(d)), Section 405-110 of the Civil Administrative Code of Illinois [20 ILCS 405/405-110], Section 30c of the State Finance Act [30 ILCS 105/30c], and Sections 3 and 9 of the State Employees Group Insurance Act of 1971 [5 ILCS 375/3 and 9] and authorized by Section 5-625 of the Civil Administrative Code of Illinois [20 ILCS 5/5-625].