**Section 2120.330 Maximum Medical Care Assistance**

a) The maximum amount that the Participant may payroll deduct for use under this Plan during the Plan Year shall not exceed $2,500 for tax year 2013 and, after tax year 2013, an amount adjusted for cost of living to the extent provided under Section 125(i) of the Code (indexed to the CPI-U, with any increase that is not a multiple of $50 rounded to the next lowest multiple of $50).

b) The pay period maximum is the annual maximum divided by the number of pay periods in the Plan Year.

c) The pay period maximum cannot be exceeded if there is a change in family status, as provided in Section 2120.610 of this Part, or if there are circumstances requiring prepayment of the contributions for the balance of the year.

d) If the Department determines during the Plan Year that highly compensated Participants are benefiting from the Plan more than non-highly compensated Participants, the Department shall reduce the maximum deduction for the highly compensated Participants the minimal amount necessary to bring the Plan into compliance with the non-discrimination requirements of the Code (26 USC 125).

(Source: Amended at 37 Ill. Reg. 4241, effective March 22, 2013)