**Section 1600.240 Election to Make Contributions Covering Periods of Military Leave Protected under USERRA**

a) Under Section 15-157(d) of the Code, and subject to conditions and limitations as may be specified in this Section, a participant may make other additional contributions of such percentage of earnings or amounts as the participant shall elect in a written notice received by the Board. Under Section 1-118 of the Code, SURS shall comply with the requirements imposed on it by the federal Uniformed Services Employment and Reemployment Rights Act (USERRA) (38 USC 4301 et seq*.*).

b) "Military leave", as used in this Section, means periods during which a participating employee is placed on leave by an employer for active duty in the uniformed services of the United States while a participating employee under SURS and:

1) returns to employment covered by SURS within the time periods and in the manner required under 20 CFR 1002.115 , or within 30 days after the termination of a disability that occurs during the leave; or

2) is precluded from meeting the conditions set forth in subsection (b)(1) because of disability or death.

c) The participating employee may elect to make contributions to SURS for any period of military leave or portion of the military leave designated by the participating employee. The contributions must be made at the rates provided in Section 15-157(a) through (c) of the Code based upon the participant's rate of pay as determined under 20 CFR 1002.267.

d) The participating employee may make contributions while on military leave. No contributions may be made for military leave under this Section after the earliest of the following:

1) the beginning of the annuity payment period;

2) the date of receipt of a disability retirement allowance;

3) the date of the participant's death;

4) the date of separation from the post-military leave employment with the employer; or

5) the expiration of a period beginning with the date of reemployment that is no longer than three times the period of military service, but not to exceed 5 years.

e) If the participant makes a contribution under this Section, but is later found to have failed to meet the conditions set forth in this Section, the contribution made shall be refunded without interest.

f) Military Service Prior to July 12, 2005. If a participating employee fulfilled the applicable requirements of USERRA and subsection (b) prior to July 12, 2005, then he or she will be deemed to have returned to employment on July 12, 2005 for purposes of subsection (d)(4).

g) Award of Service Credit. Service credit shall be granted as required under USERRA for military leave periods purchased under this Section.

h) Self-Managed Plan Participants. Participating employees covered under the Self-Managed Plan may make contributions for qualifying periods of military leave for periods described under subsection (b) at rates provided under Sections 15-158.2(h) and 15-157 of the Code based upon the participating employee's rate of pay as determined under 20 CFR 1002.267 (2008, no subsequent dates or editions). The employer contributions shall be credited to the participant's account on a pro-rated basis relative to the amount of participant contributions paid and at the rate specified under Section 15-158.2(h) of the Code. The employer contributions shall be credited to the participant's account within the timeframes required under 20 CFR 1002.262 (2008, no subsequent dates or editions) following each contribution payment made under this Section.

(Source: Amended at 32 Ill. Reg. 16515, effective September 25, 2008)