**Section 2100.40 Definitions**

a) Whenever used in the Plan, the following terms shall have the meanings set forth below unless otherwise expressly provided, and when the defined meaning is intended, the term is capitalized.

 "Code" means the Internal Revenue Code (26 U.S.C. 125 [1985[) and regulations promulgated thereunder, or any successor statute.

 "Department" means the Department of Central Management Services.

 "Effective Date" means March 14, 1986.

 "Employee" means an Employee of the Employer.

 "Employer" means the State of Illinois which includes all officers, boards, commissions, and agencies created by the Illinois Constitution, whether in the executive, legislative or judicial branch, all officers, departments, boards, commissions, agencies, institutions, authorities, universities, bodies politic and corporate of the State, administrative units or corporate outgrowths of the State government which are created by or pursuant to statute other than units of local government and their officers, school districts and boards of election commissioners, and all administrative units and corporate outgrowths of the above as may be created by executive order of the Governor.

 "Member" means an Employee who meets the conditions of Section 2100.110 of this Part.

 "Plan" means the State of Illinois Premium Payment Plan, as set forth in these rules, and as may be amended from time to time in compliance with the Illinois Administrative Procedure Act (Ill. Rev. Stat. 1991, ch. 127, pars. 1001-1 et seq.).

 "Plan Year" shall be the fiscal year for the State of Illinois.

 "Premium Dollars" means those dollar amounts specified in Section 2100.210 of this Part. Premium Dollars differ from contributions for benefits not made under this Plan in that Premium Dollars are not included in an Employee's gross income for tax purposes.

b) Gender and Number. Except when otherwise indicated by context, any masculine terminology shall also include the feminine, and the definition of any term in singular shall also include the plural.