**Section 1600.510 Employer-Related Determinations and Rules for Appeal**

This Section establishes procedures for employer appeals concerning matters of administration under the Illinois Pension Code.

a) Administrative Determination. The Board of Trustees hereby delegates to the SURS administrative staff the responsibility for making determinations that affect the rights and obligations of employers, consistent with the provisions of the Code.

b) Review by Senior Claims Management. Any employer adversely affected by a determination by System administrative staff may file, with a member of the SURS senior claims management or other person designated by the Executive Director, an Employer Request for Review. An Employer Request for Review must be received within 35 days after the date of the decision from which review is sought. If an Employer Request for Review is not timely filed, the determination by administrative staff is final for all purposes and not subject to administrative or judicial review. The review shall be based on all materials contained in the record, as well as any additional materials the employer attaches to the Employer Request for Review. All filings or submissions, whether optional or required under this Section, shall be considered timely if date stamped by SURS within the time prescribed. The decision reached by senior claims management or the Executive Director's designee shall be served on the employer's authorized representative by delivery to a third-party commercial carrier or by registered or certified mail, return receipt requested.

c) Review by the Claims Panel and Executive Committee. Any employer adversely affected by the disposition of an Employer Request for Review made by senior claims management or the designee may request, in writing, review by the Claims Panel of the Board by filing with the SURS General Counsel, within 35 days after the date of the decision from which review is sought, a Petition for Employer Appeal All rights, obligations, procedures, pleading requirements, evidentiary standards, and standards of proof applicable to the review by the Claims Panel and any subsequent appeal to the Executive Committee of the Board under a Petition for Employer Appeal shall be as provided for member appeals under Section 1600.500(c) through (g).

d) Effect of Appeal on Due Dates, Interest and Penalties

1) Due Dates. If any provision of the Code or SURS regulations requires the employer to make payment by a certain date, the due date shall not be extended during the pendency of the appeal. Any final decision under this Section that partially reduces the payment shall extend the due date of the remaining balance by the time period during which the matter was under appeal.

2) Interest and Penalties on Payments. If any provision of the Code or SURS regulations imposes interest or penalties upon an employer after a certain date for nonpayment, the interest and/or penalties shall continue to accrue during the pendency of the appeal. Any final decision that partially reduces the payment shall also reduce the attributable interest and/or penalties. To avoid the accrual of interest and/or penalties, the employer may make payment or perform any action required by SURS under protest. A payment submitted or required action performed under protest must be submitted or performed on or before the date of the Petition for Employer Appeal is filed pursuant to subsection (b). Any payment submitted or required action performed under protest shall not be considered an admission of any liability and shall not constitute a waiver of any appeal rights under this Section.

(Source: Amended at 47 Ill. Reg. 14005, effective September 14, 2023)