**Section 1650.482 Contracts and Collective Bargaining Agreements – Loss of Exemption from Employer Contributions**

A contract or collective bargaining agreement shall lose its exemption from employer contributions under 40 ILCS 5/16-128(d-10), 16-158(f), and/or 16-158(f-1) upon the following:

a) An increase in an existing salary or sick leave retirement incentive or the addition of a new salary or sick leave retirement incentive.

b) A renegotiated increase in salary (excluding employer payment of the .40% of salary toward the cost of the early retirement without discount option under 40 ILCS 5/16-152(a)(4)) or sick leave unless specifically provided for in a salary reopener provision in the contract or collective bargaining agreement or as permitted in Section 1650.483(c).

c) Failure to follow the retirement incentive age, service, notification or payment provisions contained in the contract, collective bargaining agreement or policy.

(Source: Amended at 42 Ill. Reg. 22238, effective November 20, 2018)