**Section 4440.260 Modification of Contributions for 415(c) and 415(n) Purposes**

Notwithstanding any other provision of law to the contrary, a pension fund may modify a request by a member to make a contribution under this Part if the amount of the contribution would exceed the limits provided in IRC section 415 by using the following methods:

a) If the law requires a lump sum payment for the purchase of service credit, a pension fund may establish a periodic payment plan for the member to avoid a contribution in excess of the limits under IRC section 415(c) or 415(n).

b) If payment pursuant to this Section will not avoid a contribution in excess of the limits imposed by IRC section 415(c) or 415(n), a pension fund may either reduce the member's contribution to an amount within the limits of those IRC sections or refuse the member's contribution.