**Section 2120.710 Non-discrimination**

a) This Plan shall meet the requirements of Code sections 125 and 414 that require that all benefits provided for Participants who are highly compensated are provided for all other Participants.

b) If this Plan fails to meet these requirements, the discriminatory excess will be included in the high compensated Participants' taxable income for the Plan Year.

(Source: Amended at 30 Ill. Reg. 15119, effective September 6, 2006)