



Ohio Revised Code

Section 145.812 Qualification of plan as retirement system maintained by a state or local government entity for federal tax purposes.

Effective: October 1, 2002

Legislation: Senate Bill 247 - 124th General Assembly

Each PERS defined contribution plan shall meet the requirements necessary to qualify as a retirement system maintained by a state or local government entity under section 3121(b)(7)(F) of the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C.A. 3121(b)(7)(F), as amended. Each participant in a plan shall qualify as a member of that system.
