



## Ohio Revised Code

### Section 145.811 Qualification of plan as governmental plan for federal tax purposes.

Effective: October 1, 2002

Legislation: Senate Bill 247 - 124th General Assembly

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Each PERS defined contribution plan shall qualify as a governmental plan under section 414(d) of the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C.A. 414(d), as amended, and meet the requirements of section 401(a), of the "Internal Revenue Code of 1986," 26 U.S.C.A. 401(a), as amended, applicable to governmental plans.

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