



Ohio Revised Code

Section 3307.811 Qualification of plan for federal tax purposes.

Effective: January 7, 2013

Legislation: Senate Bill 342 - 129th General Assembly

An STRS defined contribution plan shall meet the requirements necessary to qualify as a retirement system maintained by a state or local government entity under division (b)(7)(F) of section 3121 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.
