



## Ohio Administrative Code Rule 145-4-01 Health care definitions.

Effective: January 1, 2022

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As used in this chapter:

(A) "Wellness retiree medical account" means the public employees retirement system of Ohio retiree medical account plan established on January 1, 2007 by the former versions of rules 145-4-40, 145-4-42, and 145-4-44 of the Administrative Code, funded by the 115 trust.

(B) "115 trust" means the Ohio public employees retirement system trust agreement for funding employee benefit plans, the assets of which qualify for exclusion from federal income taxation under section 115 of the Internal Revenue Code of 1986, 26 U.S.C.A. 115.

(C) "Retiree medical account" means the group health plan described in the document entitled the "public employees retirement system of Ohio retiree medical account" that was effective on January 1, 2003, and includes amendments adopted through June 30, 2016. The text of the public employees retirement system of Ohio retiree medical account shall not be incorporated into this or any other rule of the Administrative Code. The current version is available at [www.opers.org](http://www.opers.org).

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