

Pg 1 of 1

149 O.L. Am Sub SB 247

Sec. 145.811. Each PERS defined contribution plan established under ~~section 145.81 of the Revised Code~~ 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.

Eff!

10-01-02