

807 CMR: TEACHERS' RETIREMENT BOARD

807 CMR 20.00: EMPLOYER IN QUALIFIED GOVERNMENTAL PLAN

Section

20.01: Employer

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An Employer for purposes of the Massachusetts Teachers' Retirement System is an entity as defined in M.G.L. c. 32, provided that such is limited to entities which are the Commonwealth or a political subdivision of the Commonwealth, or an agency or instrumentality of either of the foregoing. No employer which is not permitted to participate in a qualified governmental pension plan as defined in 26 U.S.C. §§ 401(a) and 414(d) shall be permitted to participate in the Massachusetts Teachers' Retirement System.

REGULATORY AUTHORITY

807 CMR 20.00: M.G.L. c. 15, §16, c. 32, §§ 1, 20(5)(b) and 26 U.S.C. § 414(d) .

NON-TEXT PAGE