

3 (32) ✓  
4 (b) (1)

December 31, 1975

Dear :

This supplements our letter of November 19, 1975, as to whether the above-named plan is a governmental plan.

According to the information furnished by you, the Public Library District is a governmental unit (an independent taxing unit established under chapter 81 of the Revised Statutes) and its employees are covered under the Municipal Retirement Fund plan. Both the employer and the employees contribute to the plan and the plan is administered for its employees by the Public Library District through Librarian, Authorized Agent, in accordance with the Municipal Retirement rules and regulations.

Section 4(b)(1) of the Employee Retirement Income Security Act of 1974 (ERISA) exempts governmental plans from coverage thereunder. Section 3(32) defines the term "governmental plan", in part, to mean a plan established or maintained for its employees by the Government of the United States, by the government of any State or political subdivision thereof, or by any agency or instrumentality of any of the foregoing.

Based on the foregoing, it is concluded that the plan is established and maintained for its employees by the Public Library District. Accordingly, it is a "governmental plan" as defined in section 3(32) of ERISA, and is exempt from coverage thereunder pursuant to the provisions of section 4(b)(1).

Sincerely,