

**U.S. Department of Labor**

Pension and Welfare Benefits Administration  
Washington, D.C. 20210



September 15, 1997

97-22A  
ERISA SEC. 3(33)

Mr. I. Lee Falk  
Morgan, Lewis & Bockius, LLP  
2000 One Logan Square  
Philadelphia, Pennsylvania 19103-6993

Dear Mr. Falk:

This is in response to your letter on behalf of Albright Care Services (Albright) of Lewisburg, Pennsylvania, in which you request an advisory opinion as to the application of Title I of the Employee Retirement Income Security Act ("ERISA") to certain employee benefit plans established and maintained by Albright.<sup>1</sup> Specifically, you inquire whether the Plans are "church plans" within the meaning of section 3(33) of ERISA and therefore exempt from coverage under Title I of ERISA pursuant to section 4(b)(2) of ERISA.

The term "church plan" is defined in virtually identical terms in section 3(33) of Title I of ERISA and section 414(e) of the Internal Revenue Code (the Code). The Internal Revenue Service has examined the Plans and has concluded in a recent private letter ruling, a copy of which you have submitted to us, that they are "church plans" within the definition of section 414(e) of the Code. We note that the Plans are established and maintained by Albright, which is a member of the United Methodist Association of Health and Welfare Ministries, is affiliated with the Central Pennsylvania Conference of the United Methodist Church, and is considered associated with the United Methodist Church. We see no reason to disagree with the analysis and conclusion of the Internal Revenue Service. We therefore conclude that, to the extent that the structure and operation of Albright and the Plans are as described in the private letter ruling referred to above, the Plans are "church plans" within the meaning of section 3(33) of Title I of ERISA and therefore exempt from coverage pursuant to section 4(b)(2) of said Title.

This letter constitutes an advisory opinion under ERISA Procedure 76-1. Accordingly, it is issued subject to the provisions of that procedure, including section 10 thereof relating to the effect of advisory opinions.

Sincerely,

John J. Canary  
Chief, Division of Coverage, Reporting and Disclosure  
Office of Regulations and Interpretations

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<sup>1</sup> Your correspondence specifically addresses the following six plans or programs (the Plans) maintained by Albright: The United Methodist Continuing Care Services (UMCCS) Retirement Plan, the UMCCS Savings Plan, Capitol Blue Cross/Pennsylvania Blue Shield Plan for employees of Albright, the Geisinger Health Plan for employees of Albright, the Sun Life Assurance Company of Canada Group Life Insurance Policy for employees of Albright, and the Delta Dental Program for employees of Albright.