

SAN DIEGO COUNTY EMPLOYEES RETIREMENT ASSOCIATION
GOVERNMENTAL PLAN – CODE SECTION 414(d) POLICY

I. PURPOSE

To affirm that the San Diego County Employees Retirement Association (the "Association") is intended to meet the definition of a governmental plan under section 414(d) of the Internal Revenue Code of 1986, as amended (the "Code").

II. POLICY

The Association is intended to be a governmental plan within the meaning of Code section 414(d).

REVIEW

This policy shall be reviewed by the Board at least every three (3) years and may be amended at any time.

HISTORY

June 7, 2012	Adopted, effective immediately
June 4, 2015	Reviewed, no changes