

Pension Benefit Guaranty Corporation

75-41

May 13, 1975

REFERENCE:

[*1] 4021(b)(2) Plans Covered. Government Plans

OPINION:

As was indicated to you in a telephone conversation with * * * of the Corporation on April 15, 1975, our review of the Form PBGC-1 which accompanied your premium submission of April 10, 1975, indicates that the * * * may be excluded from coverage under Section 4021(b)(2) of the Employee Retirement Income Security Act of 1974. That section provides for the exemption of a plan "established and maintained for its employees by the government of the United States, by the government of any state or political subdivision thereof. . . ."

For the Corporation to determine if the * * * is excluded from coverage, we must have a statement assuring that (1) all employees covered by the plan are, in fact, public employees, and that (2) the political subdivision * * * is, in fact, the plan sponsor. If you can confirm these two points in writing, we will refund the premium payment.

Joseph E. Ellinger
Director, Office of Program Operations