

Pension Benefit Guaranty Corporation

74-22

November 7, 1974

STATUTE/REGULATION SECTION:
4021(b) (3) Plans Covered.

OPINION:

In your letter of October 14, 1974, you asked whether certain plans covering the lay employees of church related schools and hospitals belonged to a "church plan."

Your question is in the jurisdiction of the Internal Revenue Service. As you know, the definition of a church plan is provided in section 414 (e) of the Internal Revenue Code of 1954, and regulations have not yet been issued under this section. Thus, I advise you to seek a ruling request from the Commissioner of Internal Revenue with respect to the plans mentioned in your letter.

I am sorry that we are not able to provide more information with respect to the questions raised in your letter.

Charles Skopic
Acting Executive Director