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GOVERNMENT CODE - GOV

TITLE 2. GOVERNMENT OF THE STATE OF CALIFORNIA [8000 - 22980] (Title 2 enacted by Stats. 1943, Ch. 134.)

DIVISION 5. PERSONNEL [18000 - 22980] (Division 5 added by Stats. 1945, Ch. 123.)

PART 7. STATE PEACE OFFICERS' AND FIREFIGHTERS' DEFINED CONTRIBUTION PLAN [22960 - 22960.99] (Part 7 added by Stats. 1998, Ch. 820, Sec. 11.)

CHAPTER 1. General Provisions [22960 - 22960.4] (Chapter 1 added by Stats. 1998, Ch. 820, Sec. 11.)

22960. (a) The State Peace Officers' and Firefighters' Defined Contribution Plan is hereby established for state peace officer and firefighter members in Bargaining Unit 6 who have become subject to this part by memorandum of understanding, as provided by Section 3517.5.

(b) The plan may also be provided to state peace officers or firefighters who are either excluded from the definition of state employee in subdivision (c) of Section 3513, or are nonelected officers or employees of the executive branch of government and are not members of the civil service, and who supervise employees in a bargaining unit that is subject to this part, provided that the Department of Human Resources has approved their inclusion for coverage under this part.

(Amended by Stats. 2012, Ch. 665, Sec. 163. (SB 1308) Effective January 1, 2013.)

22960.05. The plan is intended to constitute a governmental plan as defined by Section 414(d) of the Internal Revenue Code (26 U.S.C. Sec. 414(d)) and, as such, the plan and all benefits payable thereunder are intended to satisfy all requirements of Section 401(a) of the Internal Revenue Code (26 U.S.C. Sec. 401(a)) that apply to the plan.

(Added by Stats. 2014, Ch. 790, Sec. 2. (AB 611) Effective September 29, 2014.)

22960.1. The State Peace Officers' and Firefighters' Defined Contribution Plan shall supplement the benefits provided under Part 3 (commencing with Section 20000).

(Added by Stats. 1998, Ch. 820, Sec. 11. Effective September 25, 1998.)

22960.2. (a) The State Peace Officers' and Firefighters' Defined Contribution Plan is a qualified money purchase pension plan under Section 401(a) of Title 26 of the United States Code.

(b) The design and administration of the State Peace Officers' and Firefighters' Defined Contribution Plan shall conform with the applicable provisions of Title 26 of the United States Code and the Revenue and Taxation Code.

(Added by Stats. 1998, Ch. 820, Sec. 11. Effective September 25, 1998.)

22960.3. If any provision of this part or application thereof to any person or circumstance is held invalid, that invalidity shall not affect other provisions or applications of this part that can be given effect without the invalid provision or application, and to this end the provisions of this part are severable.

(Added by Stats. 1998, Ch. 820, Sec. 11. Effective September 25, 1998.)

22960.4. (a) The Legislature finds and declares that an agreement between the exclusive representative of state peace officer and firefighter members in State Bargaining Unit 6 and the employer has eliminated the employer contributions to the plan provided in Section 22960.60.

(b) The following shall occur:

(1) All contributions to the plan shall cease.

(2) New participants shall be prohibited from participating in the plan.

(3) The plan shall be terminated effective June 1, 2014, subject to obtaining appropriate approvals from the Internal Revenue Service, including a favorable determination letter on plan termination from the Internal Revenue Service.

(4) Subject to paragraph (3), all moneys in the fund shall be distributed in accordance with this part and federal law. If not elected otherwise, amounts that become payable from the fund under this section shall be rolled over under Section 401(a)(31) of Title 26 of the United States Code to the Supplemental Contributions Program established in accordance with Section 22970.

(Amended by Stats. 2014, Ch. 790, Sec. 1. (AB 611) Effective September 29, 2014.)