

2 AAC 35 is amended by adding a new section to read:

**2 AAC 35.139. Compliance with the Internal Revenue Code.** For purposes of compliance with the Internal Revenue Code of 1986, as amended, and applicable Treasury Regulations, the Public Employees' Retirement System Tier 4 Defined Contribution Plan under AS 39.35.700 - AS 39.35.990 hereby adopts by reference, as part of the governing Plan document, the *Retirement System IRS Compliance Policy* as amended from time to time. (Eff. \_\_\_\_/\_\_\_\_/\_\_\_\_, Register \_\_\_\_)

**Authority:** AS 39.35.003 AS 39.35.005 AS 39.35.710

**Editor's Note:** The *Retirement System IRS Compliance Policy* is posted on the Division of Retirement and Benefits website at <http://doa.alaska.gov/drb>.

2 AAC 35 is amended by adding a new section to read:

**2 AAC 35.296. Compliance with the Internal Revenue Code.** For purposes of compliance with the Internal Revenue Code of 1986, as amended, and applicable Treasury Regulations, the Public Employees' Retirement System Tiers 1, 2, and 3 Defined Benefit Plan under AS 39.35.095 - 39.35.680 adopts by reference, as part of the governing Plan document, the *Retirement System IRS Compliance Policy*, as amended from time to time. (Eff. \_\_\_\_/\_\_\_\_/\_\_\_\_, Register \_\_\_\_)

**Authority:** AS 39.35.003 AS 39.35.005

**Editor's Note:** The *Retirement System IRS Compliance Policy* is posted on the Division of Retirement and Benefits website at <http://doa.alaska.gov/drb>.

2 AAC 36 is amended by adding a new section to read:

**2 AAC 36.025. Compliance with the Internal Revenue Code.** For purposes of compliance with the Internal Revenue Code of 1986, as amended, and applicable Treasury Regulations, the Teachers' Retirement System Tiers 1 and 2 Defined Benefit Plan under AS 14.25.009 - 14.25.220 adopts by reference, as part of the governing Plan document, the *Retirement System IRS Compliance Policy* as amended from time to time. (Eff. \_\_\_\_/\_\_\_\_/\_\_\_\_, Register \_\_\_\_)

**Authority:** AS 14.25.003 AS 14.25.005  
AS 14.25.004

**Editor's Note:** The *Retirement System IRS Compliance Policy* is posted on the Division of Retirement and Benefits website at <http://doa.alaska.gov/drb>.

2 AAC 36 is amended by adding a new section to read:

**2 AAC 36.099. Compliance with the Internal Revenue Code.** For purposes of compliance with the Internal Revenue Code of 1986, as amended, and applicable Treasury Regulations, the Teachers' Retirement System Tier 3 Defined Contribution Plan under AS 14.25.310 - AS 14.25.590 hereby adopts by reference, as part of the governing Plan document, the provisions of the *Retirement System IRS Compliance Policy* as amended from time to time. (Eff. \_\_\_\_/\_\_\_\_/\_\_\_\_, Register \_\_\_\_)

**Authority:** AS 14.25.003 AS 14.25.005 AS 14.25.320  
AS 14.25.004

**Editor's Note:** The *Retirement System IRS Compliance Policy* is posted on the Division of Retirement and Benefits website at <http://doa.alaska.gov/drb>.

2 AAC 37 is amended by adding a new section to read:

**2 AAC 37.092. Compliance with the Internal Revenue Code.** For purposes of compliance with the Internal Revenue Code of 1986, as amended, and applicable Treasury Regulations, the Judicial Retirement System under AS 22.25.010 - AS 22.25.900 hereby adopts by reference, as part of the governing Plan document, the *Retirement System IRS Compliance Policy* as amended from time to time. (Eff. \_\_\_\_/\_\_\_\_/\_\_\_\_, Register \_\_\_\_)

**Authority:** AS 22.25.027

**Editor's Note:** The *Retirement System IRS Compliance Policy* is posted on the Division of Retirement and Benefits website at <http://doa.alaska.gov/drb>.

2 AAC 37 is amended by adding a new section to read:

**2 AAC 37.187. Compliance with the Internal Revenue Code.** For purposes of compliance with the Internal Revenue Code of 1986, as amended, and applicable Treasury Regulations, the Supplemental Annuity Plan under AS 39.30.150 - AS 39.30.180 hereby adopts by reference, as part of the Plan, the *Retirement System IRS Compliance Policy* as amended from time to time. (Eff. \_\_\_\_/\_\_\_\_/\_\_\_\_, Register \_\_\_\_)

**Authority:** AS 14.25.003 AS 14.25.004

AS 39.30.151 AS 39.30.154

**Editor's Note:** The *Retirement System IRS Compliance Policy* is posted on the Division of Retirement and Benefits website at <http://doa.alaska.gov/drb>.

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2 AAC 37 is amended by adding a new section to read:

**2 AAC 37.240. Compliance with the Internal Revenue Code.** For purposes of compliance with the Internal Revenue Code of 1986, as amended, and applicable Treasury Regulations, the Public Employees' Deferred Compensation Program under AS 39.45.010 - 39.45.060 adopts by reference, as part of the governing Plan document, the *Retirement System IRS Compliance Policy*, as amended from time to time. (Eff. \_\_\_\_/\_\_\_\_/\_\_\_\_, Register \_\_\_\_)

**Authority:** AS 39.45.020

**Editor's Note:** The *Retirement System IRS Compliance Policy* is posted on the Division of Retirement and Benefits website at <http://doa.alaska.gov/drb>.

2 AAC 37 is amended by adding a new section to read:

**2 AAC 37.280. Compliance with the Internal Revenue Code.** For purposes of compliance with the Internal Revenue Code of 1986, as amended, and applicable Treasury Regulations, the National Guard and Naval Militia Retirement System under AS 37.260 - AS 37.280 hereby adopts by reference, as part of the Plan, the *Retirement System IRS Compliance Policy* as amended from time to time. (Eff. \_\_\_\_/\_\_\_\_/\_\_\_\_, Register \_\_\_\_)

**Authority:** AS 26.05.222

**Editor's Note:** The *Retirement System IRS Compliance Policy* is posted on the Division of Retirement and Benefits website at <http://doa.alaska.gov/drb>.