

Pension Benefit Guaranty Corporation

78-26

October 31, 1978

REFERENCE:

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

OPINION:

This is in response to your request for a determination whether the * * * Pension Plan (the "Plan") is a governmental plan under § 4021(b)(2) of the Employee Retirement Income Security Act of 1974 (the "Act"), which excludes such plans from the coverage of Title IV of the Act.

As we understand the facts, the Council was created by Texas statute, which designates it as a political subdivision of the State, for the purpose of studying and planning the development of a geographical area of the state. Its funding is provided by dues from Local governmental units within its area and by state and Federal grants. These dues and grants are used to fund the Plan. The Plan is maintained by the Council for its employees.

Based upon this information, we have determined that the Plan is a governmental plan, excluded from Title IV coverage.

If a premium payment has been made to PBGC, a refund is due and may be obtained by mailing a request to * * * Chief, Division of Accounting, Pension Benefit Guaranty Corporation, 2020 K Street, N.W., Washington, D.C. 20006. The request should contain the Plan's name, employer identification number, and Plan [*2] number, and should enclose a copy of this letter.

We apologize for the delay in replying to your inquiry.

Sincerely,
Henry Rose
General Counsel