

Pension Benefit Guaranty Corporation

77-152

July 13, 1977

REFERENCE:

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

OPINION:

This is in response to your request for a determination whether the * * * (the "Plan") is a governmental plan under Section 4021(b)(2) of the Employee Retirement Income Security Act of 1974 (the "Act") and thus excluded from coverage under Title IV of the Act. Your inquiry was referred to this Office by the Division of Coverage.

As we understand the facts, the Plan is maintained by the * * * for its employees. The District was created by * * * County as a municipal corporation and has been designated by the * * * constitution as a political subdivision of the State. It has the authority to tax and issue bonds to generate revenue. The function of the District is to provide irrigation water to land owners within a specific geographical area.

Based on these facts, we have determined that the Plan is a governmental plan under Title IV. Accordingly, it is excluded from coverage under Section 4021(b)(2) of the Act. If you have any questions regarding this matter, please contact * * *

Henry Rose
General Counsel