

PUBLIC EMPLOYEE RETIREMENT HEALTH CARE FUNDING ACT (EXCERPT)
Act 77 of 2010

38.2732 Definitions; D to H.

Sec. 2. (1) "Department" means the department of technology, management, and budget.

(2) "Employer contributions" means the amount transferred by an employer to a funding account or a health reimbursement account.

(3) "Funding account" means an account created pursuant to section 3(6) for the deposit of funds and payment of retirement health care benefits under the applicable retirement act.

(4) "Funding account dependent" means 1 or more of the following:

(a) A dependent as that term is used in section 20d of the state employees' retirement act, 1943 PA 240, MCL 38.20d, or a "health benefit dependent" as that term is defined in section 54 of the state employees' retirement act, 1943 PA 240, MCL 38.54, whichever is applicable.

(b) A health insurance dependent as that term is defined in section 91 of the public school employees' retirement act of 1979, 1980 PA 300, MCL 38.1391.

(c) A retirement allowance beneficiary as that term is defined in section 109 of the judges retirement act of 1992, 1992 PA 234, MCL 38.2109, or a health benefit dependent as that term is defined in section 705 of the judges retirement act of 1992, 1992 PA 234, MCL 38.2655, whichever is applicable.

(d) A survivor as that term is defined in section 13a of the Michigan legislative retirement system act, 1957 PA 261, MCL 38.1013a, a beneficiary of a deceased retirant as that term is used in section 50b of the Michigan legislative retirement system act, 1957 PA 261, MCL 38.1050b, or a health benefit dependent as that term is defined in section 65 of the Michigan legislative retirement system act, 1957 PA 261, MCL 38.1065, whichever is applicable.

(e) A retirement allowance beneficiary as that term is defined in section 4 of the state police retirement act of 1986, 1986 PA 182, MCL 38.1604, or a dependent as that term is used in section 42 of the state police retirement act of 1986, 1986 PA 182, MCL 38.1642, whichever is applicable.

(5) "Health reimbursement account" means an employer-sponsored individual account established within the irrevocable trust and administered by the trustees into which a member and his or her employer contribute money to be used for the reimbursement of medical expenses.

(6) "Health reimbursement account dependent" means a past member's legal spouse and the past member's unmarried children who are considered dependent under section 152 of the internal revenue code, 26 USC 152, determined without regard to the special exclusion under section 152(b)(1) of the internal revenue code, 26 USC 152, or the earnings limit under section 152(d)(1)(B) of the internal revenue code, 26 USC 152.

History: 2010, Act 77, Imd. Eff. May 19, 2010;—Am. 2011, Act 265, Imd. Eff. Dec. 15, 2011.