

MARYLAND REGISTER

## Proposed Action on Regulations

<b>Transmittal Sheet</b>  <b>PROPOSED OR REPROPOSED</b>  <b>Actions on Regulations</b>	<b>Date Filed with AELR Committee</b>	<b>TO BE COMPLETED BY DSD</b>
	06/18/2014	Date Filed with Division of State Documents
		Document Number
		Date of Publication in MD Register

1. Desired date of publication in Maryland Register: 7/11/2014

2. COMAR Codification

**Title Subtitle Chapter Regulation**

22 07 02 04

3. Name of Promulgating Authority

State Retirement and Pension System

4. Name of Regulations Coordinator

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5. Name of Person to Call About this Document

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6. Check applicable items:

New Regulations



# **STATE RETIREMENT AND PENSION SYSTEM**

## **Subtitle 07 COMPLIANCE WITH THE INTERNAL REVENUE CODE**

### **22.07.02 Code Compliance**

Authority: State Personnel and Pensions Article §§ 21-110 and 21-603, Annotated Code of Maryland

#### **Notice of Proposed Action**

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The Board of Trustees for the State Retirement and Pension System proposes to amend Regulation .04 under COMAR 22.07.02 Code Compliance.

This action was considered at the June 17, 2014 Board of Trustees meeting for the State Retirement and Pension System.

#### **Statement of Purpose**

The purpose of this action is to remove obsolete language and clarify the administration of retirement benefits with respect to a same-gender spouse of a member, former member or retiree.

#### **Comparison to Federal Standards**

There is no corresponding federal standard to this proposed action.

#### **Estimate of Economic Impact**

The proposed action has no economic impact.

#### **Economic Impact on Small Businesses**

The proposed action has minimal or no economic impact on small businesses.

#### **Impact on Individuals with Disabilities**

The proposed action has no impact on individuals with disabilities.

#### **Opportunity for Public Comment**

Comments may be sent to Anne E. Gawthrop, Director, Legislative Affairs, State Retirement Agency, 120 East Baltimore Street, 16th Floor, Baltimore, Maryland 21202, or call 410-625-5602, or email to [agawthrop@sra.state.md.us](mailto:agawthrop@sra.state.md.us), or fax to 410-468-1710. Comments will be accepted through 8/25/14. A public hearing has not been scheduled.

#### **Open Meeting**

Final action on the proposal will be considered by the Board of Trustees for the State Retirement and Pension System during a public meeting to be held on September 16, 2014, at 120 East Baltimore Street, 16th Floor Board Room, Baltimore, Maryland 21202.

### **Economic Impact Statement Part C**

A. Fiscal Year in which regulations will become effective: FY 2015

B. Does the budget for the fiscal year in which regulations become effective contain funds to implement the regulations?

No

C. If 'yes', state whether general, special (exact name), or federal funds will be used:

D. If 'no', identify the source(s) of funds necessary for implementation of these regulations:

No funds are necessary to implement these regulations. They are technical and clarifying changes to existing policy.

E. If these regulations have no economic impact under Part A, indicate reason briefly:

Technical clarifying changes to existing policy.

F. If these regulations have minimal or no economic impact on small businesses under Part B, indicate the reason and attach small business worksheet.

Technical clarifying changes to existing policy.

G. Small Business Worksheet:

Attached Document:

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## **Title 22 STATE RETIREMENT AND PENSION SYSTEM**

### **Subtitle 07 COMPLIANCE WITH THE INTERNAL REVENUE CODE**

#### **Chapter 02 Code Compliance**

Authority: State Personnel and Pensions Article, §§21-110 and 21-603, Annotated Code of Maryland

#### **.04 Administration of Benefits with Respect to the Same-Gender Spouse of a Member, Former Member, or Retiree.**

[A. Except as provided in §B of this regulation, the] *The* Retirement Agency shall administer benefits with respect to the same-gender spouse of a member, former member, or retiree from a lawfully recognized marriage in the same manner as an opposite-gender spouse, including the payment of any spousal death or survivor benefits.

[B. The State system may not recognize a same-sex marriage in the administration of benefits to the extent that recognition is inconsistent with a requirement applicable to the State system as a qualified governmental defined benefit plan under the Internal Revenue Code, or when such recognition would violate any other federal or State law.]

