

Sec. 90. Defined Terms.

- (1) “Covered Group” means any class or group of employees of a Participating Employer so designated by the Participating Employer in the Participation Agreement.
- (2) “Eligible Employee” means any employee of a Participating Employer so designated by the Participating Employer in the Participation Agreement.
- (3) “Medical Care” has the meaning set forth in 213(d)(1) of the IRC.
- (4) “Participant(s)” means any Eligible Employee of any Participating Employer, on whose behalf rights to benefits from the 401(h) Account become payable upon his or her receipt of a retirement benefit from the Participating Employer.
- (5) “Participating Employer” means any participating municipality or court which chooses to establish a 401(h) Account pursuant to this Article VIII.