



ADMINISTRATIVE RULES OF MONTANA

2.44.301A DEFINITIONS

For the purpose of this chapter, the following definitions apply:

- (1) "Alternate payee" means an alternate payee as defined in 19-20-305, MCA.
- (2) "Board" or "retirement board" means the Teachers' Retirement Board as provided for in 2-15-1010, MCA.
- (3) "Creditable service" is that service defined by 19-20-401, MCA.
- (4) "Direct rollover" means a distribution made by the Teachers' Retirement System directly to an eligible retirement plan specified by the participant.
- (5) "Eligible retirement plan" means any of the following that accepts a participant's eligible rollover distribution:
 - (a) an individual retirement account described in Internal Revenue Code (IRC) section 408(a);
 - (b) an individual retirement annuity described in IRC section 408(b);
 - (c) an annuity plan described in IRC section 403(a);
 - (d) a qualified trust described in section 401(a);
 - (e) effective January 1, 2002, an annuity contract described in IRC section 403(b);
 - (f) effective January 1, 2002, a plan eligible under IRC section 457(b) that is maintained by a state, political subdivision of a state, or any agency or instrumentality of a state or a political subdivision of a state that agrees to separately account for amounts transferred into that plan from a plan under this chapter; or
 - (g) effective January 1, 2008, a Roth Individual Retirement Account (IRA) described in IRC section 408A.
- (6) "Family law order (FLO)" means a family law order as defined in 19-20-305, MCA.
- (7) "Nonqualified service credit" means permissive service credit other than for services as defined in IRC section 415(n)(3)(C).
- (8) "Participant" means a person who is eligible to receive a distribution from the Teachers' Retirement System and to make a direct rollover of the distribution to another eligible plan, including:
 - (a) a member or retired member;
 - (b) a member's or retired member's surviving spouse;

- (c) a member's or retired member's spouse or former spouse who is the alternate payee under a FLO that qualifies as a domestic relations order as defined in IRC section 414(p); and
 - (d) effective January 1, 2007, a nonspouse who is a designated beneficiary as defined in IRC section 401(a)(9)(E).
- (9) "School term or school year" means the fiscal year July 1 through June 30.
- (10) "TRS" or "retirement system" means the Teachers' Retirement System of the state of Montana as provided for in 19-20-102, MCA.

Authorizing statute(s): 19-20-201, MCA

Implementing statute(s): 19-20-101, 19-20-106, 19-20-204, 19-20-302, 19-20-305, MCA

History: NEW, 1987 MAR p. 2233, Eff. 12/11/87; AMD, 1995 MAR p. 2122, Eff. 10/13/95; AMD, 2007 MAR p. 2120, Eff. 12/21/07; AMD, 2009 MAR p. 3, Eff. 12/25/08; AMD, 2025 MAR, Notice No. 2025-107, Eff. 10/25/25.