



CHAPTER 135
ARTICLE 7 - QUALIFIED EXCESS BENEFIT ARRANGEMENT

N.C.G.S. § 135-150.

Definitions.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	No amendment history on record	21 September 2026, 05:26 UTC	ffca9c3846d480489d1b9f2d - 29e903e5abce1d8136198403 - 003f2fb1ab210da9

The following words and phrases as used in this Article, unless a different meaning is plainly required by the context, have the following meanings:

- "Board of Trustees" means the Board of Trustees established by G.S. 135-6.
- "Internal Revenue Code" means the Internal Revenue Code of 1986, as amended from time to time.
- "Payee" means a retired member, or the survivor beneficiary of a member or retired member.
- "Qualified Excess Benefit Arrangement" means the qualified excess benefit arrangement under section 415(m) of the Internal Revenue Code established under this Article.
- "Retirement System" means the Teachers' and State Employees' Retirement System. (2013-405, s. 3(a).)

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS II
1 AUTHORITY

Authorities referenced

Every G.S. cross-reference appearing in the text of this section, in order of first appearance. Nothing is characterized; the operative language is quoted from the section itself.

REFERENCE	APPEARS IN	OPERATIVE LANGUAGE IN THIS SECTION
G.S. 135-6	(null)(1)	"the Board of Trustees established by"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 135-150 (2026).

Pinpoint keys are set in the left margin of the text rather than line numbers: subsection designators are stable across editions and paper sizes, line numbers are not.

COLOPHON

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