

**CHAPTER 71-04-02**  
**PLAN DESIGN**

Section  
71-04-02-01                      Plan Design

**71-04-02-01. Plan design.** The retirement board shall establish a deferred compensation plan as allowed under section 457 of the Internal Revenue Code. The plan shall contain sections dealing with definitions, administration, plan participation, benefits, withdrawals, and other areas as determined by the retirement board.

**History:** Effective April 1, 1989.

**General Authority:** NDCC 28-32-02

**Law Implemented:** NDCC 54-52.2-03