



SCHOOL EMPLOYEES RETIREMENT SYSTEM OF OHIO

300 E. BROAD ST., SUITE 100 • COLUMBUS, OHIO 43215-3746

614-222-5853 • Toll-Free 800-878-5853 • www.ohsers.org

The School Employees Retirement System of Ohio (SERS) is a qualified governmental plan under sections 401(a) and 414(d) of the Internal Revenue Code of 1986.

The Internal Revenue Service (IRS) most recently issued the attached Determination Letter to SERS on May 19, 2017, which was based upon an application SERS filed during the second Cycle E remedial amendment cycle. This Determination Letter does not contain an expiration date. This is consistent with IRS Notice 2016-3's discussion of Section 21.01(2) of Rev. Proc. 2016-6, which provides that, effective January 4, 2016, determination letters issued to individually designed plans will no longer contain expiration dates.

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: **MAY 19 2017**

SCHOOL EMPLOYEES RETIREMENT SYSTEM
OF OHIO
300 EAST BROAD STREET SUITE 100
COLUMBUS, OH 43215-3746

Employer Identification Number:
31-6401777
DLN:
17007050062006
Person to Contact:
PATRICIA M ISENBERG ID# 52138
Contact Telephone Number:
(412) 404-9745
Plan Name:
SCHOOL EMPLOYEES RETIREMENT SYSTEM
Plan Number: 001

Dear Applicant:

Based on the information you provided, we are issuing this favorable determination letter for your plan listed above. However, our favorable determination only applies to the status of your plan under the Internal Revenue Code and is not a determination on the effect of other federal or local statutes. To use this letter as proof of the plan's status, you must keep this letter, the application forms, and all correspondence with us about your application.

Your determination letter does not apply to any qualification changes that become effective, any guidance issued, or any statutes enacted after the dates specified in the Cumulative List of Changes in Plan Requirements (the Cumulative List) for the cycle you submitted your application under, unless the new item was identified in the Cumulative List.

Your plan's continued qualification in its present form will depend on its effect in operation (Section 1.401-1(b)(3) of the Income Tax Regulations). We may review the status of the plan in operation periodically.

You can find more information on favorable determination letters in Publication 794, Favorable Determination Letter, including:

The significance and scope of reliance on this letter,
The effect of any elective determination request in your application materials,
The reporting requirements for qualified plans, and
Examples of the effect of a plan's operation on its qualified status.

You can get a copy of Publication 794 by visiting our website at www.irs.gov/formspubs or by calling 1-800-TAX-FORM (1-800-829-3676) to request a copy.

This letter considered the 2014 Cumulative List of Changes in Plan Qualification Requirements.

We based this determination letter solely on your claim that the plan meets the

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SERS**

Letter 5274

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SCHOOL EMPLOYEES RETIREMENT SYSTEM

requirements of a governmental plan under Section 414(d) of the Internal Revenue Code.

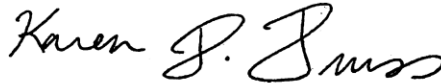
This determination letter applies to the plan and related documents you submitted with the application you filed during the remedial amendment cycle ending 2016.

This determination letter expresses no opinion as to the federal tax consequences of the replacement, or proposed replacement, of any joint and survivor, single life or other annuity being paid with a lump sum payment or other accelerated form of distribution.

If you submitted a Form 2848, Power of Attorney and Declaration of Representative, or Form 8821, Tax Information Authorization, with your application and asked us to send your authorized representative or appointee copies of written communications, we will send a copy of this letter to him or her.

If you have any questions, you can contact the person listed at the top of this letter.

Sincerely,

A handwritten signature in black ink that reads "Karen D. Truss". The signature is written in a cursive style with a large, prominent "K" and "T".

Karen D. Truss
Director, EP Rulings & Agreements

SCHOOL EMPLOYEES RETIREMENT SYSTEM

The retiree medical benefit account feature of the plan meets the requirements of section 401(h) of the Internal Revenue Code.