

356.638 MILITARY SERVICE.

A covered retirement plan as defined in section 356.633, subdivision 1, paragraph (b), must require contributions and provide benefits, including death and disability benefits under section 401(a)(37) of the Internal Revenue Code, and service credit with respect to qualified military service according to section 414(u) of the Internal Revenue Code. If a member dies while the member is performing qualified military service as defined in United States Code, title 38, chapter 43, to the extent required by section 401(a)(37) of the Internal Revenue Code, survivors of the member are entitled to any additional benefits that the covered retirement plan would have provided if the member had resumed employment and then died, including but not limited to accelerated vesting or survivor benefits that are contingent on the member's death while employed. A deceased member's period of qualified military service must be counted for vesting purposes.

History: 2025 c 37 art 23 s 7