

CalPERS LTC Program Eligibility Related Regulations

Internal Revenue Code Provisions Applicable to LTC Program Eligibility

26 U.S.C. 7702B(f)(2)

(2) State long-term care plan

For purposes of paragraph (1), the term “State long-term care plan” means any plan—

- (A)** which is established and maintained by a State or an instrumentality of a State,
- (B)** which provides coverage only for qualified long-term care services, and
- (C)** under which such coverage is provided only to—
 - (i)** employees and former employees of a State (or any political subdivision or instrumentality of a State),
 - (ii)** the spouses of such employees, and
 - (iii)** individuals bearing a relationship to such employees or spouses which is described in any of subparagraphs (A) through (G) of section 152 (d)(2).

26 U.S.C.152 (d)(2) Relationship

- (A) A child or a descendant of a child.
- (B) A brother, sister, stepbrother, or stepsister.
- (C) The father or mother, or an ancestor of either.
- (D) A stepfather or stepmother.
- (E) A son or daughter of a brother or sister of the taxpayer.
- (F) A brother or sister of the father or mother of the taxpayer.
- (G) A son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, or sister-in-law.

Long-Term Care Act Provision Applicable to LTC Program Eligibility

California Government Code Section 21661(d)-(g)

(d) The classes of persons who shall be eligible to enroll are:

- (1) Active and retired members and annuitants of the Public Employees' Retirement System, and their spouses, parents, siblings, and spouses' parents.
- (2) Active and retired members and annuitants of the State Teachers' Retirement Plan, and their spouses, parents, siblings, and spouses' parents.
- (3) Active and retired members and annuitants of the Judges' Retirement System, and their spouses, parents, siblings, and spouses' parents.

- (4) Active and retired members and annuitants of the Judges' Retirement System II, and their spouses, parents, siblings, and spouses' parents.
- (5) Active and retired members and annuitants of the Legislators' Retirement System, and their spouses, parents, siblings, and spouses' parents.
- (6) Members of the California Assembly and Senate and their spouses, parents, siblings, and spouses' parents.
- (7) Active and retired members and annuitants, and other classes of employees of a public agency that is located in this state, and their spouses, parents, siblings, and spouses' parents.

(e) An individual specified in paragraphs (1) to (7), inclusive, of subdivision (d) may not be eligible unless he or she resides in the United States, its territories and possessions, or in a country in which a provider network can be established comparable in quality and effectiveness to those established in the United States.

(f) Notwithstanding paragraphs (1) to (7), inclusive, of subdivision (d), no person may be enrolled unless he or she meets the eligibility and underwriting criteria established by the board.

(g) Notwithstanding paragraphs (1) to (7), inclusive, of subdivision (d), enrollment of active employees of the State of California shall be subject to Section 19867.