

California Public Employees' Retirement System Long-Term Care Program Eligibility Related Regulations

Internal Revenue Code (IRC) Provisions Applicable to the Long-Term Care Program Eligibility

Title 26—IRC §7702B. Treatment of Qualified long-term care insurance

- (f) Treatment of certain State-maintained plans
 - (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).

Title 26—IRC §152. Dependent Defined

- (d) Qualifying relative
 - (2) Relationship
 - For purposes of paragraph (1)(A), an individual bears a relationship to the taxpayer described in this paragraph if the individual is any of the following with respect to the taxpayer:
 - (A) A child or a descendent 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 a 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.