

**TITLE 590. OKLAHOMA PUBLIC EMPLOYEES RETIREMENT SYSTEM  
CHAPTER 10. PUBLIC EMPLOYEES RETIREMENT SYSTEM**

**SUBCHAPTER 2. DEFINITIONS**

**590:10-2-1. General Definitions**

**"Participating employer"** as defined in Section 902(25) of Title 74 of the Oklahoma Statutes means an eligible employer who has agreed to make contributions to the System on behalf of its employees provided such employer is the State, a political subdivision of the State, or an agency or instrumentality of the State. Participating employer shall not include any employer which is not permitted to participate in a qualified governmental pension plan as defined in Internal Revenue Code Section 414(d), 26 U.S.C. §414(d).