

(4) shall be paid by the State or other approved employer from the same source of funds that is used to pay compensation to the member; and

(5) for purposes of this Division II, shall be treated in the same manner and to the same extent as member contributions made before establishment of the employer pickup program.

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(a) In this subtitle the following words have the meanings indicated.

(b) "Direct rollover" means a payment by the State Retirement Agency directly to the eligible retirement plan specified by the participant **OR THE SURVIVING SPOUSE OF A PARTICIPANT.**

(d) (1) "Eligible rollover distribution" means a distribution:

(I) on or after January 1, 1993, to a participant of all or any part of the balance to the credit of the participant in any State system;

(II) **ON OR AFTER JANUARY 1, 2002, TO THE SURVIVING SPOUSE OF A MEMBER, FORMER MEMBER, OR RETIREE OF ALL OR ANY PART OF THE BALANCE TO THE CREDIT OF THE MEMBER, FORMER MEMBER, RETIREE, OR SURVIVING SPOUSE IN ANY STATE SYSTEM; OR**

(III) **ON OR AFTER JANUARY 1, 2007, TO THE DESIGNATED BENEFICIARY OF A MEMBER, FORMER MEMBER, OR RETIREE OF ALL OR ANY PART OF THE BALANCE TO THE CREDIT OF THE MEMBER, FORMER MEMBER, RETIREE, OR DESIGNATED BENEFICIARY IN ANY STATE SYSTEM.**

(2) "Eligible rollover distribution" does not include:

(i) any distribution that is one of a series of substantially equal periodic payments that are made at least annually for the life or life expectancy of the participant or the joint lives or joint life expectancies of the participant and the participant's beneficiary;

(ii) any distribution that is one of a series of substantially equal periodic payments made for a specified period of at least 10 years; or

(iii) any distribution that is required under § 401(a)(9) of the Internal Revenue Code.

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