**Section 4440.60 Eligible Retirement Plan**

An eligible retirement plan is any of the following that accepts the distributee's eligible rollover distribution:

a) an individual retirement account described in IRC section 408(a);

b) an individual retirement annuity described in IRC section 408(b);

c) an annuity plan described in IRC section 403(a);

d) a qualified trust described in IRC section 401(a);

e) effective January 1, 2002, an annuity contract described in IRC section 403(b);

f) effective January 1, 2002, a plan eligible under IRC section 457(b) that is maintained by a state, political subdivision of a state, or any agency or instrumentality of a state or a political subdivision of a state that agrees to separately account for amounts transferred into that plan from a plan under this Part; or

g) effective January 1, 2009, to the extent required by federal law and permitted under a retirement or pension system subject to this Part, a Roth IRA described in IRC section 408A.