

18:26-6.16 Other pensions

An exemption is provided for payments from any pension, annuity, retirement allowance or return of contributions, which is a direct result of the decedent's employment under a qualified plan as defined by section 401(a), (b) and (c) or 2039(c) of the Internal Revenue Code, which is payable to a surviving spouse/surviving civil union partner as defined in P.L. 2006, c. 103 or a surviving domestic partner as defined in section 3 of P.L. 2003, c.246 (N.J.S.A. 26:8A-3).

R.1981 d.477, effective December 21, 1981. Amended by R.2006 d.196, effective June 5, 2006; R.2008 d.72, effective April 7, 2008.