

Glossary – G

Government Plan – A *government plan* means a plan established and maintained for its employees (a) by the Government of the United States, (b) by the government of any State or political subdivision thereof, or (c) by any agency or instrumentality of any of the foregoing. The term *government plan* also includes any plan to which the Railroad Retirement Act of 1935 or 1937 applies and which is financed by contributions required under that Act (59 Stat. 669). The term *government plan* includes a plan which is established and maintained by any Indian tribal government (as defined in section 7701 (a)(401)), a subdivision of an Indian tribal government (determined in accordance with section 7871 (d)), or an agency or instrumentality of either, and all of the participants of which are employees of such entity substantially all of whose services as such an employee are in the performance of essential governmental functions but not in the performance of commercial activities (whether or not an essential government function).