

**THE JUDGES RETIREMENT ACT OF 1992 (EXCERPT)**  
**Act 234 of 1992**

**38.2110a “Tier 1” and “Tier 2” defined.**

Sec. 110a. (1) “Tier 1” means the retirement plan available under this act to a member who first became a judge or state official before March 31, 1997 and who does not elect to become a qualified participant of Tier 2.

(2) “Tier 2” means the retirement plan established pursuant to the internal revenue code that is available to qualified participants under article VII.

**History:** Add. 1996, Act 523, Eff. Mar. 31, 1997.