**62:03:04:05.  Establishment of accounts.** An account shall be established for each participant's pre-tax contributions. A separate account shall be established for each participant's designated Roth contributions. The accounts shall be the basis for any distribution to the participant or to the participant's beneficiary, surviving spouse, surviving children, or estate pursuant to § 62:03:02:07.

**Source:** 14 SDR 57, effective October 18, 1987; 24 SDR 160, effective May 24, 1998; 39 SDR 227, effective July 1, 2013.

**General Authority:** SDCL 3-13-54, 3-13-57.

**Law Implemented:** SDCL 3-13-53, 3-13-54, 3-13-57.