**Section 721.350 Applicable Law**

For guidance in the interpretation of the Act and this Part, the Treasurer may refer to the Internal Revenue Code, the Final Rule of the Employee Benefits Security Administration, the U.S. Department of Labor on Employee Pension Benefit Plan (29 CFR 2510.3-2(d)), and the Interpretive Bulletin Relating to Payroll Deduction IRAs (29 CFR 2509.99-1).