

§ 1.401(a)(26)–8

26 CFR Ch. I (4–1–04 Edition)

Plan B benefits 50 employees. Immediately before the end of the period provided for in § 1.401(a)(4)–11(g)(3)(iv), the employer expands coverage under Plan A to benefit 20 more employees retroactively for the plan year. Thus, Plan A satisfies paragraph (a) of this section for the plan year. Alternatively, before the end of the period provided for in § 1.401(a)(4)–11(g)(3)(iv), or later if a later period is applicable under section 401(b), the employer could merge Plan A with Plan B to satisfy section 401(a)(26).

[T.D. 8375, 56 FR 63418, Dec. 4, 1991]

§ 1.401(a)(26)–8 Definitions.

In applying this section and §§ 1.401(a)(26)–1 through 1.401(a)(26)–9 the definitions in this section govern unless otherwise provided.

Collective bargaining agreement. *Collective bargaining agreement* means an agreement that the Secretary of Labor finds to be a collective bargaining agreement between employee representatives and the employer that satisfies § 301.7701–17T. Employees described in section 413(b)(8) who are employees of the union or the plan and are treated as employees of an employer are not employees covered pursuant to a collective bargaining agreement for purposes of section 401(a)(26) unless the employees are actually covered pursuant to such an agreement.

Collectively bargained employee. *Collectively bargained employee* means a collectively bargained employee within the meaning of § 1.410(b)–6(d)(2).

Covered by a collective bargaining agreement. *Covered by a collective bargaining agreement* means covered by a collective bargaining agreement within the meaning of § 1.410(b)–6(d)(2)(iii).

Defined benefit plan. *Defined benefit plan* means a defined benefit plan within the meaning of § 1.410(b)–9.

Defined contribution plan. *Defined contribution plan* means a defined contribution plan within the meaning of § 1.410(b)–9.

Employee. *Employee* means an employee, within the meaning of § 1.410(b)–9.

Employer. *Employer* means the employer within the meaning of § 1.410(b)–9.

ESOP. *ESOP* means an employee stock ownership plan within the meaning of section 4975(e)(7) or a tax credit

employee stock ownership plan within the meaning of section 409(a).

Former employee. *Former employee* means a former employee within the meaning of § 1.410(b)–9.

Highly compensated employee. *Highly compensated employee* means an employee who is highly compensated within the meaning of section 414(q).

Highly compensated former employee. *Highly compensated former employee* means a former employee who is highly compensated within the meaning of section 414(q)(9).

Multiemployer plan. *Multiemployer plan* means a multiemployer plan within the meaning of section 414(f).

Noncollectively bargained employee. *Noncollectively bargained employee* means an employee who is not a collectively bargained employee.

Nonhighly compensated employee. *Nonhighly compensated employee* means an employee who is not a highly compensated employee.

Nonhighly compensated former employee. *Nonhighly compensated former employee* means a former employee who is not a highly compensated former employee.

Plan. *Plan* means plan as defined in § 1.401(a)(26)–2(c).

Plan year. *Plan year* means the plan year of the plan as defined in the written plan document. In the absence of a specifically designated plan year, the plan year is deemed to be the calendar year.

Professional employee. *Professional employee* means a professional employee as defined in § 1.410(b)–9.

Section 401(k) plan. *Section 401(k) plan* means a plan consisting of elective contributions described in § 1.401(k)–1(g)(3) under a qualified cash or deferred arrangement described in § 1.401(k)–1(a)(4)(i).

Section 401(m) plan. *Section 401(m) plan* means a plan consisting of employee contributions described in § 1.401(m)–1(f)(6) or matching contributions described in § 1.401(m)–1(f)(12), or both.

[T.D. 8375, 56 FR 63418, Dec. 4, 1991]