

## § 1.410(a)-9T

hours of service methods or permitted equivalencies. Such a plan will be treated as satisfying the requirements of sections 410(a)(5)(E) and 411(a)(6)(E) if the plan increases the minimum period of consecutive 1-year breaks required to disregard any service (or deprive any employee of any right) by one. Thus, a plan will satisfy sections 410(a)(5)(E) and 411(a)(6)(E) without having to compute service for maternity or paternity and sections 410(a)(5)(D) and 411(a)(4)(D) and (a)(6)(C), by increasing the period of consecutive breaks-in-service from 5 to 6.

[T.D. 8219, 53 FR 31852, Aug. 22, 1988; 53 FR 48534, Dec. 1, 1988]

### § 1.410(a)-9T Elapsed time (temporary).

- (a)-(b) [Reserved]
- (c) *Eligibility to participate.*
  - (1) [Reserved]
  - (2) *Determination of one-year period of service.*
    - (i) [Reserved]
    - (ii) For purposes of section 410(a)(1)(B)(i), a "2-year period of service" shall be deemed to be "2 years of service."
    - (d) *Vesting—(1) General rule.*
      - (i)-(iii) [Reserved]
      - (iv) For purposes of determining an employee's nonforfeitable percentage of accrued benefits derived from employer contributions, a plan, after calculating an employee's period of service in the manner prescribed in this paragraph, may disregard any remaining less than whole year, 12-month or 365-day period of service. Thus, for example, if a plan provides for the statutory three to seven year graded vesting, an employee with a period (or periods) of service which yields 3 whole year periods of service and an additional 321-day period of service is twenty percent vested in his or her employer-derived accrued benefits (based solely on the 3 whole year periods of service).

[T.D. 8170, 53 FR 239, Jan. 6, 1988]

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This section contains a listing of the major headings of §§1.410(b)-1 through 1.410(b)-10.

## 26 CFR Ch. I (4-1-10 Edition)

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- (e) Certain governmental and church plans.
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### § 1.410(b)-3 Employees and former employees who benefit under a plan.

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- (b) Former employees benefiting under a plan.
  - (1) In general.