

## 29 C.F.R. § 5.26

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**“\* \* \* contribution irrevocably made \* \* \* to a trustee or to a third person”.**

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(a) *Requirements.* The following requirements apply to any fringe benefit contributions made to a trustee or to a third person pursuant to a fund, plan, or program:

- (1) Such contributions must be made irrevocably;
- (2) The trustee or third person may not be affiliated with the contractor or subcontractor;
- (3) A trustee must adhere to any fiduciary responsibilities applicable under law; and

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