
29 C.F.R. § 2530.201-2

Plans covered by part 2530.

This part (2530) shall apply to any employee benefit plan described in section 4(a) of the Act (and not exempted under section 4(b)) other than—

- (a) An employee welfare benefit plan as defined in section 3(1) of the Act and § 2510.3-1;
- (b) A plan which is unfunded and is maintained by an employer primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees;

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