

## 29 C.F.R. § 4043.2

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### Definitions.

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The following terms are defined in § 4001.2 of this chapter: benefit liabilities, Code, contributing sponsor, controlled group, ERISA, fair market value, irrevocable commitment, multiemployer plan, PBGC, person, plan, plan administrator, plan year, single-employer plan, ultimate parent, and U.S. entity.

In addition, for purposes of this part:

*De minimis 10-percent segment* means, in connection with a plan's controlled group, one or more entities that in the aggregate have for a fiscal year—

- (1) Revenue not exceeding 10 percent of the controlled group's revenue;

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