

29 C.F.R. § 4044.55

XRA when a participant must retire to receive a benefit.

- (a) Applicability. Except as provided in § 4044.57, the plan administrator shall determine the XRA under this section when plan provisions or established plan practice require a participant to retire from his or her job to begin receiving an early retirement benefit.
- (b) *Data needed.* The plan administrator shall determine for each participant who is entitled to an early retirement benefit—

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