
29 C.F.R. § 4044.72

Form of annuity to be valued.

- (a) When both the participant and beneficiary are alive on the date of distribution, the form of annuity to be valued is—
- (1) For a participant or beneficiary already receiving a monthly benefit, that form which is being received, or
 - (2) For a participant or beneficiary not receiving a monthly benefit, the normal annuity form payable under the plan or the optional form for which the participant has made a valid election.
- (b) When the participant dies after the date of plan termination but before the date of distribution, the form of annuity to be valued is determined under paragraph (b)(1) or (b)(2) of this section:

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