

29 C.F.R. § 4231.7

De minimis mergers and transfers.

- (a) *Special plan solvency rule.* The determination of whether a de minimis merger or transfer satisfies the plan solvency requirement in § 4231.6(a) may be made without regard to any other de minimis mergers or transfers that have occurred since the most recent actuarial valuation.
- (b) *De minimis merger defined.* A merger is de minimis if the present value of accrued benefits (whether or not vested) of one plan is less than 3 percent of the other plan's fair market value of assets.
- (c) *De minimis transfer defined.* A transfer of assets or liabilities is de minimis if—

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