

## 42 C.F.R. § 411.106

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### Aggregation rules.

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The following rules apply in determining the number and size of employers, as required by the MSP provisions for the aged and disabled:

- (a) All employers that are treated as a single employer under subsection (a) or (b) of section 52 of the Internal Revenue Code (IRC) of 1986 (26 U.S.C. 52 (a) and (b)) are treated as a single employer.

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