

SUBTITLE A. INCOME TAXES
CHAPTER 1. NORMAL TAXES AND SURTAXES
SUBCHAPTER D. DEFERRED COMPENSATION, ETC.
PART I. PENSION, PROFIT-SHARING, STOCK BONUS PLANS, ETC.
SUBPART B. SPECIAL RULES

IRC Sec. 410

Sec. 410. Minimum participation standards.

(c) Application of participation standards to certain plans.

(1) The provisions of this section (other than paragraph (2) of this subsection) shall not apply to--

(A) a governmental plan (within the meaning of section 414(d) [[26 USCS § 414\(d\)](#)]),

(B) a church plan (within the meaning of section 414(e) [[26 USCS § 414\(e\)](#)]) with respect to which the election provided by subsection (d) of this section has not been made,

(C) a plan which has not at any time after September 2, 1974, provided for employer contributions, and

(D) a plan established and maintained by a society, order, or association described in section 501(c)(8) or (9) [[26 USCS § 501\(c\)\(8\)](#) or (9)] if no part of the contributions to or under such plan are made by employers of participants in such plan.

(2) A plan described in paragraph (1) shall be treated as meeting the requirements of this section for purposes of section 401(a) [[26 USCS § 401\(a\)](#)], except that in the case of a plan described in subparagraph (B), (C), or (D) of paragraph (1), this paragraph shall apply only if such plan meets the requirements of section 401(a)(3) [[26 USCS § 401\(a\)\(3\)](#)] (as in effect on September 1, 1974).

(d) Election by church to have participation, vesting, funding, etc., provisions apply.

(1) In general. If the church or convention or association of churches which maintains any church plan makes an election under this subsection (in such form and manner as the Secretary may by regulations prescribe), then the provisions of this title relating to participation, vesting, funding, etc. (as in effect from time to time) shall apply to such church plan as if such provisions did not contain an exclusion for church plans.

(2) Election irrevocable. An election under this subsection with respect to any church plan shall be binding with respect to such plan, and, once made, shall be irrevocable.