

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. 411

Sec. 411. Minimum vesting standards.

(e) Application of vesting standards to certain plans.

(1) The provisions of this section (other than paragraph (2)) 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 section 410(d) [[26 USCS § 410\(d\)](#)] 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\(a\)](#)], if such plan meets the vesting requirements resulting from the application of sections 401(a)(4) and 401(a)(7) [[26 USCS §§ 401\(a\)\(4\)](#) and [401\(a\)\(7\)](#)] as in effect on September 1, 1974.