

## Internal Revenue Code Sections

Any of the following IRC Sections may be used in the examination:

|                   |   |
|-------------------|---|
| ERISA §404(c)     | Fiduciary Relief Regarding Participant-Direction of Investments                   |
| IRC §125          | Cafeteria Plans   |
| IRC §401(a)(4)    | General Nondiscrimination   |
| IRC §401(a)(17)   | Compensation Limit  |
| IRC §401(a)(26)   | Minimum Participation   |
| IRC §401(h)       | Retiree Medical Accounts  |
| IRC §401(k)       | Cash or Deferred Arrangement  |
| IRC §401(m)       | Matching Contributions  |
| IRC §402A         | Roth Deferrals  |
| IRC §402(g)       | Limitation on Deferrals   |
| IRC §403(b)       | Tax Sheltered Annuity Arrangements, generally                                     |
| IRC §403(b)(1)    | Tax Sheltered Annuities   |
| IRC §403(b)(7)    | Tax Sheltered Custodial Accounts  |
| IRC §403(b)(9)    | Church Plan Retirement Accounts   |
| IRC §403(b)(12)   | TSA Nondiscrimination Rules   |
| IRC §404          | Contribution Deduction Limit  |
| IRC §409A         | Nonqualified Deferred Compensation Plans  |
| IRC §410(b)       | Minimum Coverage  |
| IRC §411          | Minimum Vesting Standards   |
| IRC §412          | Minimum Funding Standards   |
| IRC §412(e)(3)    | Certain Insurance Contract Plans [formerly IRC §412(i)]                           |
| IRC §414(b) & (c) | Common Control  |
| IRC §414(e)       | Religious Organizations   |
| IRC §414(m)       | Affiliated Service Groups   |
| IRC §414(n)       | Leased Employees  |
| IRC §414(s)       | Compensation  |
| IRC §415(b)       | Limit on Benefits   |
| IRC §415(c)       | Limit on Annual Additions   |
| IRC §415(c)(6)    | Special Limit on Annual Additions for Leveraged ESOPs                             |
| IRC §416          | Top-heavy Plans   |
| IRC §417(e)       | Assumptions for Minimum Lump Sums   |
| IRC §430          | Funding Rules for Single- Employer Plans  |
| IRC §431          | Funding Rules for Multiemployer Plans   |
| IRC §432          | Additional Funding Rules for Multiemployer Plans in Endangered or Critical Status |
| IRC §436          | Benefit Restrictions for Single-Employer Plans                                    |
| IRC §457          | Governmental and Tax-exempt Plans, generally                                      |
| IRC §457(b)       | Eligible 457 plans  |
| IRC §457(f)       | Ineligible 457 plans  |
| IRC §501(c)(3)    | Non-Profit, Non-Governmental Entities   |
| IRC §1042         | Election of Qualifying Replacement Securities after Sale of Stock to an ESOP      |
| IRC §3121(w)      | Church and Church Groups  |