

The table below outlines the other merger/spin-off rules, which follow the Notice 2024-2 guidance:

<b>Plan Mergers</b>			
<b>Plan Surviving the Merger</b>	<b>Plan Merging into the Other</b>	<b>Special Circumstances</b>	<b>GF status of Surviving Plan</b>
Single Employer GF Plan	Single Employer GF Plan	n/a	GF Plan
Single Employer GF Plan	Single Employer Non-GF Plan	None	Not GF
Single Employer Non-GF Plan	Single Employer GF Plan	n/a	Not GF
Single Employer GF Plan	Single Employer Non-GF Plan	410(b)(6) transaction; completed within transition period	GF Plan
Any MEP or PEP	Single Employer GF Plan	n/a	GF as to that employer
Any MEP or PEP	Single Employer non-GF Plan	None	GF as to that employer
Any MEP or PEP	Single Employer non-GF Plan that is now sponsored by a previously Participating Employer due to an acquisition	410(b)(6) transaction; completed within transition period; acquiring Participating Employer has GF Plan	GF Plan
Any GF Plan	Any non-CODA plan	n/a	GF Plan

<b>Plan Spin-Offs</b>			
<b>Original Plan Structure</b>	<b>Spin-off Portion</b>	<b>Special Circumstances</b>	<b>GF Status of Spun-Off Plan</b>
Single Employer GF Plan		None	GF Plan
Single Employer Non-GF Plan		None	Not GF
MEP – Participating Employer is GF for its portion of the plan	Any portion or all	None	GF Plan
MEP – Participating Employer portion is not GF	Any portion or all	None	Not GF