**Section 4440.110 Incidental Benefit Rule**

a) The amount of survivor benefits paid to a plan member's beneficiary may not exceed the maximum determined under the incidental death benefit requirement of the Internal Revenue Code.

b) The death and disability benefits provided by a plan are limited by the incidental benefit rule set forth in IRC section 401(a)(9)(G) and 26 CFR 1.401-1(b)(1)(i).