

Article VIII — Qualified Rollovers

§ 18-801	Rollovers.	18-44
§ 18-802	Plan-to-Plan Transfers.	18-44

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§ 18-801 Rollovers.

No person may roll over any property to the Plan and Trust Fund which was received from other qualified plans, individual retirement accounts/annuities, Code § 403(a) or § 403(b) annuities, Code § 457 eligible deferred compensation plans, or any other plan, account, annuity, or arrangement (whether received directly or indirectly through an Individual Retirement Account or Annuity, and whether as a “Direct Rollover” under Code § 401(a)(31) or a rollover via the Participant).

§ 18-802 Plan-to-Plan Transfers.

The Trustees may not accept transfers of cash or other assets to the Plan and Trust Fund from other qualified plans, individual retirement accounts/annuities, Code § 403(a) or § 403(b) annuities, Code § 457 eligible deferred compensation plans, or any other plan, account, annuity, or arrangement.