**Section 4440.140 Participation in Other Qualified Plans: Aggregation of Limits**

a) The limit established by IRC section 415(b), with respect to any member who at any time has been a member of any other defined benefit plan as defined in IRC section 414(j), that was maintained by the member's same employer in the pension fund shall apply as if the total benefits payable under all such defined benefit plans in which the member has been a member were payable from one plan.

b) The limit established by IRC section 415(c), with respect to any member who at any time has been a member of any other defined contribution plan, as defined in IRC section 414(i), that was maintained by the member's same employer in the pension fund shall apply as if the total annual additions under all such defined contribution plans in which the member has been a member were payable to one plan.