**Section 4440.280 Reduction of Benefits Priority**

a) Reduction of benefits and/or contributions to all plans, when required, shall be accomplished by first reducing the member's defined benefit component under any defined benefit plans in which the member participated.

b) Except as otherwise provided in subsection (c), the reduction shall be made:

1) first, with respect to the plan in which the member most recently accrued benefits and thereafter in the priority determined by the plan and the plan administrator of the other plans; then

2) by reducing the member's defined contribution component benefit under any defined benefit plans; then

3) by reducing or allocating excess forfeitures for defined contribution plans in which the member participated, with the reduction to be made first with respect to the plan in which the member most recently accrued benefits and thereafter in the priority established by the plan and the plan administrator for the other plans.

c) However, the necessary reductions may be made in a different manner and priority pursuant to the agreement of the plan and the plan administrator of all other plans covering the member.