



Internal Revenue Service

Governmental Plans Roundtable

EPCU and Examinations Efforts



Panel Members

- Monika A. Templeman
 - Director, EP Examinations
- William J. Dolce
 - EP Area Manager, Northeast
- Craig Chomyok
 - Manager, Employee Plans Compliance Unit (EPCU)
- Carla Smith
 - EPCU, Government Plans Project Manager



Overview

- Monika A. Templeman
 - How we use the EPCU to leverage compliance
 - Why an EPCU Questionnaire Project
 - Goals for the project
 - Anticipated actions from the project
 - Next steps



EPCU

- Increase Compliance Coverage
- Compliance Contacts
- Significant Increase in Enforcement Presence



Key Issues

- William J. Dolce
 - What are the key issues we are likely to encounter in a 401(a) sponsored government plan
 - Comparison of private sector pension issues to the public sector



The EPCU

- Craig Chomyok
 - What does the EPCU do?
 - Background of the Unit
 - Types of projects the Unit is involved
 - Accomplishments and resolution of projects & issues
 - Since inception over 5,000 contacts
 - Performed over 200 audits



EPCU Projects

- **Current Projects**
 - **Funding Deficiency**
 - **Form 5330 Examinations – PTs**
 - **Government Plans**
 - **Party-In-Interest Transactions**
 - **403(b) Universal Availability**
 - **Master and Prototype**
 - **Form 5498**
 - **Schedule A – Form 5500**
- **Completed Projects – Reports Pending**
 - **Funding Waivers**
 - **EPCRS Compliance Follow-up**
 - **401(k) Excess Deferrals**
 - **Fraud (Final report Issued - Restarted)**
 - **412(i) Support**



Government Plans Project

- Carla Smith
 - What the EPCU plans to do on this project
 - Data sources
 - Who will be contacted
 - Questionnaire
 - Difference between an audit and a compliance check
 - What should you do if you get a questionnaire
 - Web page information



EPCU Web Page

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Internal Revenue Service
United States Department of the Treasury

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Employee Plans Compliance Unit (EPCU)

[Featured Project - 403\(b\) Universal Availability](#)

Guidance and resources for plans contacted with this issue.

[Overview of EPCU](#)

Who we are and what we do.

Current Projects

Select the project to learn more about it.

- [403\(b\) Universal Availability Project](#)
- [412\(i\) Support Project](#)

Coming Soon:

- 401(k) Excess Deferrals Project
- Form 5330 - Prohibited Transactions (PTs) Project
- Funding Deficiencies Project
- Funding Waivers Project
- Master and Prototype Plans Project
- Party-in-Interest Transaction Project
- Voluntary Compliance Follow-up Project

[Approved Projects](#)

These projects have been approved by the Project Selection Committee and may be started in the near future.