

Pension Protection Act of 2006
PL 109-280, enacted 8-17-2006

Section No.	Section	IRC Section Added or Changed	Effective Date*
	TITLE I REFORM OF FUNDING RULES FOR SINGLE-EMPLOYER DEFINED BENEFIT PENSION PLANS Subtitle A--Amendments to Employee Retirement Income Security Act of 1974		
101	Minimum funding standards.		PYB A 2007
102	Funding rules for single-employer defined benefit pension plans.		PYB A 2007
103	Benefit limitations under single-employer plans.		PYB A 2007 (se)
104	Special rules for multiple plans of certain cooperatives.		PYB 1/1/2017 (se)
105	Temporary relief for certain PBGC settlement plans.		1/1/2014
106	Special rules for plans of certain government contractors.		PYB 1/1/2011 (se)
107	Technical and conforming amendments.		PYB A 2007
	Subtitle B--Amendments to Internal Revenue Code of 1986.		
111	Minimum funding standards.	412	PYB A12/31/07
112	Funding rules for single-employer defined benefit pension plans.	430	PYB A12/31/07
113	Benefit limitations under single-employer plans.	436	PYB A12/31/07 (se)
114	Technical and conforming amendments.	401, 411, 414, 420, 4971, 4972, 6059	8/17/06
115	Modification of transition rule to pension funding requirements.		PYB A12/31/05 (se)
116	Restrictions on funding of nonqualified deferred compensation plans by employers maintaining underfunded or terminated single-employer plans.	409A	Transfers or other reservations of assets A 8/17/06
	TITLE II--FUNDING RULES FOR MULTIEMPLOYER DEFINED BENEFIT PLANS AND RELATED PROVISIONS Subtitle A--Amendments to Employee Retirement Income Security Act of 1974		
201	Funding rules for multiemployer defined benefit plans.		PYB A2007 (se206)
202	Additional funding rules for multiemployer plans in endangered or critical status.		PYB A2007 (se206)
203	Measures to forestall insolvency of multiemployer plans.		PYB A2007 (se206)
204	Withdrawal liability reforms.		(a)S OA1/1/07 (b)WTOA 8/17/06 (c)w/d OA 1/1/07 (d) OA 8/17/06 (se) (se206)

205	Prohibition on retaliation against employers exercising their rights to petition the Federal Government.		8/17/06 (se206)
206	Special rule for certain benefits funded under an agreement approved by the Pension Benefit Guaranty Corporation.		8/17/06
	Subtitle B—Amendments to Internal Revenue Code of 1986		
211	Funding rules for multiemployer defined benefit plans.	431	PYB A 2007 (se)
212	Additional funding rules for multiemployer plans in endangered or critical status.	432	PYB A 2007 (se)
213	Measures to forestall insolvency of multi-employer plans	418E	PYB A 2007
214	Exemptions from excise tax for certain multiemployer plans	4971	8/17/06
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221	Sunset of additional funding rules.		8/17/06
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302	Interest rate assumption for determination of lump sum distributions.	417	PYB A12/31/07
303	Interest rate assumption for applying benefit limitations to lump sum distributions.	415	DYB A12/31/05
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404	Rules relating to bankruptcy of employer.		
405	PBGC premiums for small plans.		
406	Authorization for PBGC to pay interest on premium overpayment refunds.		
407	Rules for substantial owner benefits in terminated plans.		1/1/2006
408	Acceleration of PBGC computation of benefits attributable to recoveries from employers.		
409	Treatment of certain plans where cessation or change in membership or a controlled group.		
410	Missing participants.		
411	Director of the Pension Benefit Guaranty Corporation.		
412	Inclusion of information in the PBGC annual report.		
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503	Additional annual reporting requirements.		
504	Electronic display of annual report information.		
505	Section 4010 filings with the PBGC.		
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507	Notice of freedom to divest employer securities.		PYB A12/31/06

508	Periodic pension benefit statements.		(a) 8/17/06
509	Notice to participants or beneficiaries of blackout periods.		
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828	Waiver of 10 percent early withdrawal penalty tax on certain distributions of pension plans for public safety employees.	72	D A 8/17/06
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A - After
AMOB- amendments made on or before
ARI – after regs issued
B – Before
BA – Beginning after
CMA – contributions made after
CYA- Calendar years after
CY – Calendar years
CYBA – Calendar years beginning after
8/17/06 – Date of enactment
D - Distributions

DMA- Discharges or distributions made after
DYB – distributions in years beginning
FY – Fiscal year
IMA- Investments made after
LYBA- Limitation years beginning after
NLT – No later than
OA – On or after
OIA- Obligations issued after
PAEA- Plan amendments effective after
PI- Policies issued

PMA- transfers, distributions & payments made after
PEA – plans established after
PYB – Plan years beginning
RDD – returns with due dates
RFA – returns filed after
RMA- Requests made after
S –Sales
SA 8/17/06 –Sales after date of enactment
(se) – see exceptions in statute
TTTA- trustee to trustee transfers after

TY – Tax years
TYB – Tax years beginning
TYBA – Tax years beginning after
TYEA – Taxable years ending after
w/d – withdrawn
(wn) – What's new section of a tax form product
WinP – Work in progress
WTOA – Work transferred on or after
WPA – Wages paid or incurred after
YBA – Years beginning after
YEA – Years ending after