

Pension Protection Act of 2006  
Sorted by IRC/ERISA Section

PL 109-280, enacted 8-17-2006

Guidance/Other Information available as of 7/31/08

KEY:	IRS Guidance
	DOL Guidance
	PBGC Guidance

IRC/ERISA § Added, Changed or Impacted	Topic	PPA § No.	Description	Published Guidance	Other Information Available
	EGTRRA	811	Pensions and individual retirement arrangement provisions of Economic Growth and Tax Relief Reconciliation Act of 2001 made permanent		<a href="#">Publication 571 updated</a>
25B	Indexing	833	Inflation indexing of gross income limitations on certain retirement savings incentives	<a href="#">Rev. Proc. 2006-53</a>	<a href="#">Publication 590 updated</a> <a href="#">Publication 571 updated</a> <a href="#">Form 8606 Instructions modified</a>
72	Distributions	828	Waiver of 10 percent early withdrawal penalty tax on certain distributions of pension plans for public safety employees	<a href="#">Notice 2007-7, 2007-5 I.R.B. 395</a>	
		845	Distributions from governmental retirement plans for health and long-term insurance for public safety officers		
		828	Waiver of 10 percent early withdrawal penalty tax on certain distributions of pension plans for public safety employees		<a href="#">Form 5329 Instructions updated</a> <a href="#">Publication 575 updated</a>
		845	Distributions from governmental retirement plans for health and long-term insurance for public safety officers	<a href="#">IRC Section 415 Final Regs.</a>	<a href="#">Publication 575 updated</a>

IRC/ERISA § Added, Changed or Impacted	Topic	PPA § No.	Description	Published Guidance	Other Information Available
	Withdrawals	827	Penalty-free withdrawals from retirement plans for individuals called to active duty for at least 179 days		<a href="#">News Release IR-2006-152</a> <a href="#">Publication 590 updated</a> <a href="#">Publication 560 updated</a> <a href="#">Publication 571 updated</a> <a href="#">Publication 575 updated</a> <a href="#">Form 5329 Instructions updated</a>
219	Indexing	833	Inflation indexing of gross income limitations on certain retirement savings incentives	<a href="#">Rev. Proc. 2006-53</a>	<a href="#">Publication 590 updated</a> <a href="#">Publication 571 updated</a> <a href="#">Form 8606 Instructions modified</a>
	Amendments	1107	Amendment Period	<a href="#">Rev. Proc. 2007-44, 2007-28 I.R.B.54</a> <a href="#">Notice 2008-30, 2008-12 IRB 637</a>	
		various	Cumulative List	<a href="#">Notice 2007-94, 2007-51, IRB 1179</a> <a href="#">Notice 2007-3, 2007-2 IRB 255</a>	<a href="#">Sample Automatic Enrollment and Default Investment Notice</a>
				<a href="#">REG-133300-07, 72 Fed. Reg. 63144 (Nov. 8, 2007)</a>	

IRC/ERISA § Added, Changed or Impacted	Topic	PPA § No.	Description	Published Guidance	Other Information Available
	Default investment	902	Increasing participation through automatic contribution arrangement		<a href="#">Employee Plans News Special Edition November 14, 2007</a> <a href="#">Employee Plans News Special Edition November 7, 2007</a>
	Distributions	845	Distributions from governmental retirement plans for health and long-term insurance for public safety officers	<a href="#">Notice 2007-7, 2007-5 I.R.B. 395</a>	<a href="#">Publication 575 updated</a>
		823	Clarification of minimum distribution rules of government plans	<a href="#">IRC section 401(a)(9) and 403(b) Proposed Regulations</a>	
	Diversification	901	Defined contribution plans required to provide employees with freedom to invest their plan assets	<a href="#">Notice 2006-107, 2006 51 I.R.B. 1114</a> <a href="#">REG-136701-07, 73 Fed. Reg. 421 (Jan. 3, 2008)</a> <a href="#">Notice 2008-7, 2008-3 I.R.B. 276</a>	
	Hardships	826	Modifications of rules governing hardships and unforeseen financial emergencies	<a href="#">Notice 2007-7, 2007-5 I.R.B. 395</a> <a href="#">Announcement 2007-59, 2007-25 I.R.B. 1448</a> <a href="#">IRC Section 403(b) Final Regulations</a> <a href="#">Field Assistance Bulletin 2007-2 pertaining to §403(b) plans</a>	<a href="#">Publication 571 updated</a> <a href="#">Publication 560 updated</a>

IRC/ERISA § Added, Changed or Impacted	Topic	PPA § No.	Description	Published Guidance	Other Information Available
401	Notice	507	Notice of freedom to divest employer securities	<a href="#">Notice 2006-107, 2006-51 I.R.B. 1114</a>	
	Phased retirement	905	Distributions during working retirement	<a href="#">Notice 2007-8, 2007-3 I.R.B. 278</a> <a href="#">Final Regulations on Distributions From a Pension Plan Upon Attainment of Normal Retirement Age</a> <a href="#">Notice 2007-69, 2007-35 I.R.B. 468</a>	
	Withdrawals	827	Penalty-free withdrawals from retirement plans for individuals called to active duty for at least 179 days		<a href="#">News Release IR-2006-152</a> <a href="#">Publication 590 updated</a> <a href="#">Publication 560 updated</a> <a href="#">Publication 571 updated</a> <a href="#">Publication 575 updated</a> <a href="#">Form 5329 Instructions updated</a>
	Distributions	845	Distributions from governmental retirement plans for health and long-term insurance for public safety officers	<a href="#">Notice 2007-7, 2007-5 I.R.B. 395</a> <a href="#">Notice 2007-99, 2007-52 I.R.B. 1243</a>	<a href="#">Publication 575 updated</a>
		822	Allow rollover of after-tax amounts in annuity contracts	<a href="#">IRC Section 403(b) Final Regulations</a> <a href="#">Field Assistance Bulletin 2007-2 pertaining to §403(b) plans</a>	<a href="#">Publication 590 updated</a> <a href="#">Publication 571 updated</a>

IRC/ERISA § Added, Changed or Impacted	Topic	PPA § No.	Description	Published Guidance	Other Information Available
	Rollover	829	Allow rollovers by nonspouse beneficiaries of certain retirement plan distributions	<a href="#">Notice 2007-7, 2007-5 I.R.B. 395</a> <a href="#">Amendments to Safe Harbor for Distributions From Terminated Individual Account Plans and Termination of Abandoned Individual Account Plans To Require Inherited Individual Retirement Plans for Missing Nonspouse Beneficiaries</a> <a href="#">IRC Section 403(b) Final Regulations</a> <a href="#">Field Assistance Bulletin 2007-2 pertaining to §403(b) plans</a>	<a href="#">Employee Plans News Special Edition</a> <a href="#">Publication 590 updated</a> <a href="#">Publication 575 updated</a> <a href="#">Form 1099-R Instructions updated</a>
	EPCRS	1101	Employees plans compliance resolution system	<a href="#">Rev. Proc. 2008-50, 2008-35 IRB 464</a>	
	Tax-Sheltered Annuities	821	Model Amendments for creating or amending 403(b) plans	<a href="#">Rev. Proc. 2007-71, 2007-51 IRB 1184</a>	
	Distributions	845	Distributions from governmental retirement plans for health and long-term insurance for public safety officers	<a href="#">Notice 2007-7, 2007-5 I.R.B. 395</a> <a href="#">Notice 2007-7, 2007-5 I.R.B. 395</a>	<a href="#">Publication 575 updated</a>

IRC/ERISA § Added, Changed or Impacted	Topic	PPA § No.	Description	Published Guidance	Other Information Available
403	Hardships	826	Modifications of rules governing hardships and unforeseen financial emergencies	<a href="#">Announcement 2007-59, 2007-25 I.R.B. 1448</a> <a href="#">IRC Section 403(b) Final Regulations</a> <a href="#">Field Assistance Bulletin 2007-2 pertaining to §403(b) plans</a>	<a href="#">Publication 571 updated</a> <a href="#">Publication 560 updated</a>
	Rollover	829	Allow rollovers by nonspouse beneficiaries of certain retirement plan distributions	<a href="#">Notice 2007-7, 2007-5 I.R.B. 395</a> <a href="#">Amendments to Safe Harbor for Distributions From Terminated Individual Account Plans and Termination of Abandoned Individual Account Plans To Require Inherited Individual Retirement Plans for Missing Nonspouse Beneficiaries</a>  <a href="#">IRC Section 403(b) Final Regulations</a>	<a href="#">Employee Plans News Special Edition</a>  <a href="#">Publication 590 updated</a> <a href="#">Publication 575 updated</a> <a href="#">Form 1099-R Instructions updated</a>
	Deduction	801	Increase in deduction limit for single-employer plans	<a href="#">Notice 2007-28, 2007-14 I.R.B. 880</a>	
803		Updating deduction rules for combination of plans			

IRC/ERISA § Added, Changed or Impacted	Topic	PPA § No.	Description	Published Guidance	Other Information Available
404	Funding	402	Special funding rules for certain plans maintained by commercial airlines	<a href="#">Announcement 2006-70, 2006-40 I.R.B. 629</a> <a href="#">Notice 2006-105, 2006-50 I.R.B. 1093</a> <a href="#">Notice 2008-7, 2008-3 I.R.B. 276</a>	
408	Distributions	1201(a)	Tax-free distributions from individual retirement plans for charitable purposes	<a href="#">Notice 2007-7, 2007-5 I.R.B. 395</a>	<a href="#">Publication 571 updated</a> <a href="#">Publication 590 updated</a> <a href="#">Publication 560 updated</a> <a href="#">Form 1040 (Sch. A&amp;B) Instructions modified</a> <a href="#">Form 1040 Instructions modified</a> <a href="#">Form 1040A Instructions modified</a> <a href="#">Form 1040NR Instructions modified</a> <a href="#">Form 5329 Instructions modified</a> <a href="#">Form 8606 Instructions modified</a>
408, 408A	Rollover	824	Allow direct rollovers from retirement plans to Roth IRAs	<a href="#">IRC Section 403(b) Final Regulations</a> <a href="#">Field Assistance Bulletin 2007-2</a>	<a href="#">Publication 560 updated</a>

IRC/ERISA § Added, Changed or Impacted	Topic	PPA § No.	Description	Published Guidance	Other Information Available
				<a href="#">pertaining to §403(b) plans</a>	<a href="#">Publication 571 updated</a>
408A	Indexing	833	Inflation indexing of gross income limitations on certain retirement savings incentives	<a href="#">Rev. Proc. 2006-53</a>	<a href="#">Publication 590 updated</a> <a href="#">Publication 571 updated</a> <a href="#">Form 8606 Instructions modified</a>
409	Diversification	901	Defined contribution plans required to provide employees with freedom to invest their plan assets	<a href="#">Notice 2006-107, 2006 51 I.R.B. 1114;</a>	
	Hardships	826	Modifications of rules governing hardships and unforeseen financial emergencies	<a href="#">Notice 2007-7, 2007-5 I.R.B. 395</a> <a href="#">Announcement 2007-59, 2007-25 I.R.B. 1448</a> <a href="#">IRC Section 403(b) Final Regulations</a> <a href="#">Field Assistance Bulletin 2007-2</a> <a href="#">pertaining to §403(b) plans</a>	<a href="#">Publication 571 updated</a>  <a href="#">Publication 560 updated</a>
409 ERISA §502(c)(7)	Diversification	901	Defined contribution plans required to provide employees with freedom to invest their plan assets	<a href="#">Final Rule - Amendment to Civil Penalties Under ERISA §502( c)(7)</a>	
409A	Funding	116	Restrictions on funding of nonqualified deferred compensation plans by employers maintaining underfunded or terminated single-employer plans		<a href="#">Form 5500 Instructions modified</a>



IRC/ERISA § Added, Changed or Impacted	Topic	PPA § No.	Description	Published Guidance	Other Information Available
411	Benefit accrual for cash balance and other hybrid defined benefit plans	701	Benefit accrual standards	<a href="#">Notice 2007-6, 2007-3 I.R.B. 272</a>  <a href="#">REG-104946-07, 72 Fed. Reg. 73680 (Dec. 28, 2007)</a>  <a href="#">Rev. Rul. 2008-7, 2008-7 I.R.B. 419</a>  <a href="#">REG-100464-08, 73 Fed. Reg. 34665 (June 18, 2008)</a>	
	Default investment	902	Increasing participation through automatic contribution arrangement	<a href="#">REG-133300-07, 72 Fed. Reg. 63144 (Nov. 8, 2007)</a>	<a href="#">Sample Automatic Enrollment and Default Investment Notice</a>  <a href="#">Employee Plans News Special Edition November 14, 2007</a>  <a href="#">Employee Plans News Special Edition November 7, 2007</a>
	Vesting	904	Faster vesting of employer nonelective contributions	<a href="#">Notice 2007-7, 2007-5 I.R.B. 395</a>	
	30-year Treasury rates	301	Extension of replacement of 30-year Treasury rates	<a href="#">Notice 2006-75, 2006- 36 I.R.B. 366</a>	<a href="#">Schedule B Instructions modified</a>
		111	Minimum funding standards	<a href="#">Notice 2007-81, 2007- 44 I.R.B. 899</a>	

IRC/ERISA § Added, Changed or Impacted	Topic	PPA § No.	Description	Published Guidance	Other Information Available
412	Funding	402	Special funding rules for certain plans maintained by commercial airlines	<a href="#">Announcement 2006-70, 2006-40 I.R.B. 629</a> <a href="#">Notice 2006-105, 2006-50 I.R.B. 1093</a> <a href="#">REG-108508-08, 73 Fed. Reg. 20203 (Apr. 15, 2008).</a>	
414	Indian tribal governments	906	Treatment of certain pension plans of Indian tribal governments	<a href="#">Notice 2006-89, 2006-43 I.R.B. 772</a> <a href="#">Notice 2007-67, 2007-35 I.R.B. 467</a>	
	Multiemployer plans	1106	Revocation of election relating to treatment as multiemployer plan	<a href="#">Model Notice of Pending Election of Multiemployer Plan Status</a>	
415	415 limits	832	Determination of average compensation for section 415 limits	<a href="#">IRC Section 415 Final Regs</a>	
	Distributions	303	Interest rate assumption for applying benefit limitations to lump sum distributions	<a href="#">Notice 2007-7, 2007-5 I.R.B. 395</a>	
	Funding	402	Special funding rules for certain plans maintained by commercial airlines	<a href="#">Announcement 2006-70, 2006-40 I.R.B. 629</a> <a href="#">Notice 2006-105, 2006-50 I.R.B. 1093</a>	
	Permissive service credit	821	Clarifications regarding purchase of permissive service credit	<a href="#">IRC Section 415 Final Regs.</a> <a href="#">IRC Section 403(b) Final Regulations</a> <a href="#">Field Assistance Bulletin 2007-2 pertaining to §403(b) plans</a>	
				<a href="#">Notice 2007-81, 2007-44 I.R.B. 899</a>	

IRC/ERISA § Added, Changed or Impacted	Topic	PPA § No.	Description	Published Guidance	Other Information Available
417	Distributions	302	Interest rate assumption for determination of lump sum distributions	<a href="#">Rev. Rul. 2007-67, 2007-48 I.R.B. 1047</a> <a href="#">Notice 2008-30, 2008-12 IRB 637</a>	<a href="#">Employee Plans News Flash November 6, 2007</a>
	Notice	1102	Notice and consent period regarding distributions	<a href="#">Notice 2007-7, 2007-5 I.R.B. 395</a>	
	Survivor annuity	1004	Requirement for additional survivor annuity option	<a href="#">Notice 2008-30, 2008-12 IRB 637</a>	
430	Funding	112	Funding rules for single-employer defined benefit pension plans	<a href="#">Final regulations on certain mortality tables under PPA</a> <a href="#">Rev. Proc. 2007-37, 2007-25 I.R.B. 1433</a> <a href="#">Proposed §430(f) regulations on treatment of employer contributions</a> <a href="#">Notice 2007-81, 2007-44 I.R.B. 899</a> <a href="#">REG-139236-07, 72 Fed. Reg. 74215 (Dec. 31, 2007)</a> <a href="#">Notice 2008-21, 2008-7 IRB 431</a> <a href="#">Notice 2008-29, 2008-12 IRB 636</a> <a href="#">REG-108508-08, 73 Fed. Reg. 20203 (Apr. 15, 2008).</a>	<a href="#">Employee Plans News Flash August 29, 2007</a>
431	Funding	211	Funding rules for multiemployer defined benefit plans	<a href="#">Notice 2008-29, 2008-12 IRB 636</a>	
432	Funding	212	Additional funding rules for multiemployer plans in endangered or critical status	<a href="#">REG-151135-07, 73 Fed. Reg. 14417 (Mar. 18, 2008)</a>	<a href="#">Model Notice of Multiemployer Plan in Critical Status</a>

IRC/ERISA § Added, Changed or Impacted	Topic	PPA § No.	Description	Published Guidance	Other Information Available
436	Benefit limitations	113	Benefit limitations for single-employer defined benefit pension plans	<a href="#">Proposed §436 regulations on benefit limits</a> <hr/> <a href="#">Notice 2008-21, 2008- 7 IRB 431</a>	<a href="#">Employee Plans News Flash August 29, 2007</a> <hr/>
457	Distributions	845	Distributions from governmental retirement plans for health and long-term insurance for public safety officers	<a href="#">Notice 2007-7, 2007-5 I.R.B. 395</a>	<a href="#">Publication 575 updated</a> <hr/>
	Rollover	829	Allow rollovers by nonspouse beneficiaries of certain retirement plan distributions	<a href="#">Notice 2007-7, 2007-5 I.R.B. 395</a> <hr/> <a href="#">Amendments to Safe Harbor for Distributions From Terminated Individual Account Plans and Termination of Abandoned Individual Account Plans To Require Inherited Individual Retirement Plans for Missing Nonspouse Beneficiaries</a> <hr/> <a href="#">IRC Section 403(b) Final Regulations</a> <hr/> <a href="#">Field Assistance Bulletin 2007-2 pertaining to §403(b) plans</a>	<a href="#">Employee Plans News Special Edition</a> <hr/> <a href="#">Publication 590 updated</a> <hr/> <a href="#">Publication 575 updated</a> <hr/> <a href="#">Form 1099-R Instructions updated</a>

IRC/ERISA § Added, Changed or Impacted	Topic	PPA § No.	Description	Published Guidance	Other Information Available
4971	Excise tax	214	Exemptions from excise tax for certain multiemployer plans for accumulated funding deficiencies		<a href="#">Form 5330 Instructions revised</a>
	Funding	402	Special funding rules for certain plans maintained by commercial airlines	<a href="#">Announcement 2006-70, 2006-40 I.R.B. 629</a> <a href="#">Notice 2006-105, 2006-50 I.R.B. 1093</a> <a href="#">REG-108508-08, 73 Fed. Reg. 20203 (Apr. 15, 2008).</a>	
4975	Prohibited transaction	601	Prohibited transaction exemption for provision of investment advice	<a href="#">Prohibited Transaction Exemption for Provision of Investment Advice to Participants in Individual Account Plans</a> <a href="#">Prohibited Transaction Exemption for Provision of Investment Advice to Individuals Retirement and Similar Plans</a> <a href="#">Field Assistance Bulletin No. 2007-01</a>	<a href="#">Hearing on Computer Model Investment Advice Program for IRAs (transcript)</a>
	Prohibited transaction	611	Prohibited transaction rules relating to financial investments	<a href="#">Statutory Exemption for Cross-Trading of Securities</a>	

IRC/ERISA § Added, Changed or Impacted	Topic	PPA § No.	Description	Published Guidance	Other Information Available
4979	Default investment	902	Increasing participation through automatic contribution arrangement	<a href="#">REG-133300-07, 72 Fed. Reg. 63144 (Nov. 8, 2007)</a>	<a href="#">Sample Automatic Enrollment and Default Investment Notice</a> <a href="#">Employee Plans News Special Edition November 14, 2007</a> <a href="#">Employee Plans News Special Edition November 7, 2007</a>
4980F ERISA §101(k) <hr/> 4980F	Multiemployer plans	502	Access to multiemployer pension plan information	<a href="#">Proposed Rule on Multiemployer Plan Information Made Available on Request</a> <a href="#">REG-110136-07, 73 Fed. Reg. 15101 (Mar. 21, 2008).</a>	
6511	Withdrawals	827	Penalty-free withdrawals from retirement plans for individuals called to active duty for at least 179 days		<a href="#">News Release IR-2006-152</a> <a href="#">Publication 590 updated</a> <a href="#">Publication 560 updated</a> <a href="#">Form 5329 Instructions updated</a>

IRC/ERISA § Added, Changed or Impacted	Topic	PPA § No.	Description	Published Guidance	Other Information Available
ERISA §3(37)(G)	Multiemployer plan election procedures	1106, as modified by an amendment in the May 25, 2007, supplemental spending legislation (Pub L. 110-028).	This Notice establishes implementing procedures for certain single-employer plans to elect to be multiemployer plans.	<a href="#">Notice: Election of Multiemployer Plan Status</a>	
ERISA §105	Statements	508	Periodic pension benefit statements	<a href="#">Field Assistance Bulletin No. 2006-03</a> <a href="#">Field Assistance Bulletin No. 2007-03</a>	
ERISA §206(d)(3)	Domestic relations orders	1001	Regulations on time and order of issuance of domestic relations orders	<a href="#">Time and Order of Issuance of Domestic Relations Orders</a>	
ERISA §305	Funding	202	Additional funding rules for multiemployer plans in endangered or critical status		<a href="#">Model Notice of Multiemployer Plan in Critical Status</a>
ERISA §404	Rollover	829	Allow rollovers by nonspouse beneficiaries of certain retirement plan distributions	<a href="#">Amendments to Safe Harbor for Distributions From Terminated Individual Account Plans and Termination of Abandoned Individual Account Plans To Require Inherited Individual Retirement Plans for Missing Nonspouse Beneficiaries</a>	Class Exemption

IRC/ERISA § Added, Changed or Impacted	Topic	PPA § No.	Description	Published Guidance	Other Information Available
				<a href="#">Field Assistance Bulletin 2007-2 pertaining to §403(b) plans</a>	<a href="#">Model Plan Termination Notice</a> <a href="#">Termination Notice</a>
ERISA §404(a)(1)	Fiduciary	625	Clarification of fiduciary rules	<a href="#">Interim Final Rule on Amendment to Interpretive Bulletin 95-1</a> <a href="#">Proposed rule on the Selection of Annuity Providers for Individual Account Plans</a>	
ERISA §404(c)(5)	Default investment	624	Treatment of investment of assets by plan where participant fails to exercise investment election	<a href="#">Default Investment Alternatives Under Participant Directed Individual Account Plans; Final Rule</a> <a href="#">QDIA Guidance - Correcting Amendments</a> <a href="#">Field Assistance Bulletin 2008-03</a>	<a href="#">Fact sheet on final rule</a>
ERISA	Prohibited		Prohibited transaction exemption for	<a href="#">Prohibited Transaction Exemption for Provision of Investment Advice to Individuals Retirement and Similar Plans</a> <a href="#">Field Assistance Bulletin No. 2007-01</a>	<a href="#">Hearing on Computer Model Investment Advice Program for IRAs</a>



IRC/ERISA § Added, Changed or Impacted	Topic	PPA § No.	Description	Published Guidance	Other Information Available
§408(b)(14), 408(g)	Prohibited transaction	601	Prohibited transaction exemption for provision of investment advice	<a href="#">Prohibited Transaction Exemption for Provision of Investment Advice to Participants in Individual Account Plans</a> <hr/> <a href="#">Proposed Rule on Investment Advice</a> <hr/> <a href="#">Proposed Class Exemption on Investment Advice</a>	<a href="#">(transcript)</a> <hr/> <a href="#">Report to Congress on Investment Advice</a>
ERISA §408(b)(19)	Prohibited transaction	611	Prohibited transaction rules relating to financial investments	<a href="#">Statutory Exemption for Cross-Trading of Securities</a>	
ERISA §502(c)(4)	Civil Penalties	103(b)(2), 502(a)(2), 502(b)(2), 902(f)(2)	Proposed regulation establishing procedures for the assessment of civil penalties related to PPA amendments	<a href="#">Proposed Rule - Civil Penalties Under ERISA Section 502(c)(4)</a>	
ERISA §502(c)(7)	Notice	507	Notice of freedom to divest employer securities	<a href="#">Final DOL regulations on civil penalties under ERISA §502(c)(7)</a>	
ERISA §4006 4007	Premiums	405	This is a proposed rule to amend PBGC's regulations on Premium Rates and Payment of Premiums. The amendments would implement provisions of the PPA that change the variable-rate premium for plan years beginning on or after January 1, 2008, and make other changes to the regulations.	<a href="#">Proposed Rule on premium Rates; Payment of Premiums; Variable-Rate Premium</a>	

IRC/ERISA § Added, Changed or Impacted	Topic	PPA § No.	Description	Published Guidance	Other Information Available
ERISA §4006 4007	Premiums	401 402 405	This is a proposed rule to amend PBGC's regulations on Premium Rates and Payment of Premiums to implement certain provisions of the Deficit Reduction Act of 2005 (Pub. L. 109-171) and the PPA that are effective beginning in 2006 or 2007. The provisions that would be implemented by this rule change the flat premium rate, cap the variable-rate premium in some cases, and create a new "termination premium" that is payable in connection with certain distress and involuntary plan terminations.	<a href="#">Proposed Rule on Premium Rates; Payment of Premiums; Flat Premium Rates, Variable-Rate Premium Cap, and Termination Premium</a>	
ERISA §4011	Participant notice of plan underfunding	501	Section 4011 of ERISA requires certain underfunded plans to notify participants of plan funding status and the limits on the PBGC's guarantee. PPA repealed section 4011 for plan years beginning after 2006 and replaced the disclosure requirement under that section with a disclosure requirement under Title I of ERISA. This rule amends PBGC's regulation on Disclosure to Participants to reflect that statutory change.	<a href="#">Final Regulation on Disclosure to Participants</a>	
	Annual financial and actuarial information reporting	303	Explains how the provisions of PPA relating to PBGC's required interest rate for determining variable-rate premiums apply to certain PBGC requirements (in particular, reporting and disclosure requirements).	<a href="#">Technical Update 06-4: Use of Corporate Bond Rate for Certain PBGC Purposes</a>	

IRC/ERISA § Added, Changed or Impacted	Topic	PPA § No.	Description	Published Guidance	Other Information Available
	Participant notice of plan underfunding	303	Explains, among other things, how PPA interest rate changes can effect the requirement to issue a 2006 Participant Notice.	<a href="#">Technical Update 06-3: 2006 Participant Notice</a>	
	PBGC	505	Section 4010 filings with the PBGC	<a href="#">Technical Update 06-4: Use of Corporate Bond Rate for Certain PBGC Purposes</a>	

KEY:	IRS Guidance
	DOL Guidance
	PBGC Guidance