

Pension Protection Act of 2006

Sorted by Topic

PL 109-280, enacted 8-17-2006

Guidance/Other Information available as of 03/31/09

KEY:	IRS Guidance
	DOL Guidance
	PBGC Guidance

Topic	IRC/ERISA § Added, Changed or Impacted	PPA § No.	Description	Published Guidance	Other Information Available
30-year Treasury rates	412	301	Extension of replacement of 30-year Treasury rates	<a href="#">Notice 2006-75, 2006-36 I.R.B. 366</a>	
415 limits	415	832	Determination of average compensation for §415 limits	<a href="#">IRC §415 Final Regs</a>	
Amendments	401	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="#">Notice 2008-108, 2008-50 IRB XX</a>	
Annual financial and actuarial information reporting	ERISA §4010	505	Changes in the standards for determining persons that are required to report under §4010; other (non-PPA) changes to the 4010 reporting requirements.	<a href="#">Final Rule on Annual Financial and Actuarial Information Reporting</a>	
			Allows filers to determine benefit liabilities for 4010 reporting purposes using the form-of-payment assumption described in ERISA § 4044.51 (generally an annuity form of payment) instead of the form-of-payment assumption under the final 4010 rule, which requires filers to use the form-of-payment assumption for determining the minimum required contribution	<a href="#">Technical Update 09-2: Alternative Form-of-Payment Assumption for Determining Benefit Liabilities</a>	
			Waives §4010 reporting in certain cases for controlled groups with aggregate plan underfunding of \$15 million or less.	<a href="#">Technical Update 08-3: Waiver of Certain Reporting Requirements under ERISA §4010</a>	
Association plans	419A	843	Allowance of reserve for 7443B medical benefits of plans sponsored by bona fide associations	<a href="#">Notice 2007-83, 2007-45 I.R.B. 960</a>	

Bankruptcy terminations	ERISA §§4001, 4022 and 4044	404	Bankruptcy filing date, rather than termination date, determines guarantees and benefits in priority category 3 of the asset allocation, if contributing sponsor enters bankruptcy before termination date	<a href="#">Proposed Rule on Bankruptcy Filing Date Treated as Plan Termination Date for Certain Purposes: Guaranteed Benefits: Allocation of Plan Assets</a>	
Benefit accrual for cash balance and other hybrid defined benefit plans	411	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>	
Benefit limitations	436	113	Benefit limitations for single-employer defined benefit pension plans	<a href="#">Proposed §436 regulations on benefit limits</a>	<a href="#">Employee Plans News Flash August 29, 2007</a>
Civil Penalties	ERISA §502(c)(4)	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 §502(c)(4)</a>	
Computing withdrawal liability; reallocation liability upon mass withdrawal	ERISA §§4001, 4211 and 4219	204	PPA and other changes to the calculation of withdrawal liability for multiemployer plans	<a href="#">Final Rule on Methods for Computing Withdrawal Liability: Reallocation Liability Upon Mass Withdrawal</a>	
Corporate bond rates – use in certain PBGC reporting requirements	ERISA §§4010, 4011 and 4043		Explanation of how the PPA changes to PBGC's interest rate for determining variable rate premiums (the "VRP interest rate") apply to certain PBGC reporting and disclosure requirements that reference the VRP interest rate.	<a href="#">Technical Update 06-4: Use of Corporate Bond Rate for Certain PBGC Purposes</a>	
Deduction	404	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		

Default investment	401	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>
	411			<a href="#">TD 9447-74 Fed Reg. 8200 (February 24, 2009)</a>	<a href="#">Employee Plans News Special Edition November 14, 2007</a>
	4979				<a href="#">Employee Plans News Special Edition November 7, 2007</a>
	ERISA §404(c)(5)	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>
Disclosure of termination information	ERISA §§4041 and 4042	506	Requirements for disclosure of certain information in connection with a distress termination or a PBGC-initiated termination	<a href="#">Final Rule on Disclosure of Termination Information</a>	
Disclosure requirements for certain underfunded plans	ERISA §4011	501	Repeal of §4011 Notice to Participants for plan years beginning after 2006. (PPA replaces this notice with changes to the disclosure requirements under Title I of ERISA.)	<a href="#">Final Rule; Technical Amendment -- Repeal of ERISA §4011</a>	
	72	303	Interest rate assumption for applying benefit limitations to lump sum distributions	<a href="#">IRC §415 Final Regs</a>	<a href="#">Form 5329 Instructions updated</a>
	415				<a href="#">Publication 575 updated</a>

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>	<a href="#">Publication 571 updated</a>
			Distributions from governmental retirement plans for health and long-term insurance for public safety officers		<a href="#">Form 1040 (Sch. A&amp;B) Instructions modified</a>
	401			<a href="#">Form 1040 Instructions modified</a>	
	402	845		<a href="#">Form 1040A Instructions modified</a>	
	403			<a href="#">Form 1040NR Instructions modified</a>	
	457			<a href="#">Form 5329 Instructions modified</a>	
	408	1201(a)	Tax-free distributions from individual retirement plans for charitable purposes		<a href="#">Form 8606 Instructions modified</a>
	401	823	Clarification of minimum distribution rules of government plans	<a href="#">IRC §§401(a)(9) and 403(b) Proposed Regulations</a>	
417	302	Interest rate assumption for determination of lump sum distributions	<a href="#">Notice 2007-81, 2007-44 I.R.B. 899</a> <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>	
Diversification	409 ERISA §502(c)(7)	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>	
	401			<a href="#">Notice 2006-107, 2006-51 I.R.B. 1114</a>	
	409			<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>	
Domestic relations orders	ERISA 206(d)(3)	1001	Regulations on time and order of issuance of domestic relations orders	<a href="#">Time and Order of Issuance of Domestic Relations Orders</a>	

Effect of Treasury mortality tables on PBGC requirements	ERISA §§4006, 4010 and 4043	112(a)	Guidance on how the new Treasury mortality tables affect premiums calculations and certain reporting requirements	<a href="#">Technical Update 07-1: Effect of Treasury Mortality Tables on PBGC Requirements</a>	
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>
EPCRS	401	1101	Employees plans compliance resolution system	<a href="#">Rev. Proc. 2008-50, 2008-35 IRB 464</a>	
Excise tax	4971	214	Exemptions from excise tax for certain multiemployer plans for accumulated funding deficiencies		<a href="#">Form 5330 Instructions revised</a>
Fiduciary	ERISA §404(a)(1)	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>	
	404 412 415 4971	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>	
	412	101, 102 111	Minimum funding standards	<a href="#">Notice 2006-75, 2006-36 I.R.B. 366</a> <a href="#">Notice 2007-81, 2007-44 I.R.B. 899</a>	<a href="#">Schedule B Instructions modified</a>

Funding		Funding rules for single-employer defined benefit pension plans	<a href="#">Proposed §430(f) regulations on treatment of employer contributions</a> <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="#">REG-139236-07, 72 Fed. Reg. 74215 (Dec. 31, 2007)</a> <a href="#">Notice 2008-21, 2008-7 IRB 431</a> <a href="#">REG-108508-08, 73 Fed. Reg. 20203 (Apr. 15, 2008)</a> <a href="#">Notice 2008-29, 2008-12 IRB 636</a> <a href="#">Rev. Proc. 2008-62, 2008-42 I.R.B. 935</a> <a href="#">Notice 2008-85, 2008-42 I.R.B. 905</a> <a href="#">Notice 2008-73, 2008-38 IRB 717</a>	<a href="#">Employee Plans News Flash August 29, 2007</a>	
	431	211	Funding rules for multiemployer defined benefit plans	<a href="#">Notice 2008-29, 2008-12 IRB 636</a> <a href="#">Rev Proc. 2008-67, 2008-48 IRB 1211</a>	
	432	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>
	409A	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>
	ERISA §305	202	Additional funding rules for multiemployer plans in endangered or critical status		<a href="#">Model Notice of Multiemployer Plan in Critical Status</a>

Funding-related determinations for PBGC reporting	ERISA §§4010 and 4043	505	Guidance on the applicability of PPA to PBGC's premium regulations on determining funding-related amounts for purposes of reporting under §§4010 and 4043 for 2008 plan years	<a href="#">Technical Update 07-2: Funding-Related Determinations for Reporting Under Parts 4010 and 4043</a>	
	ERISA §4043		Guidance on the applicability of PPA to the reportable events requirements of ERISA §4043 and PBGC's premium regulations for 2009 plan years	<a href="#">Technical Update 09-1: Reportable Events: Funding-Related Determinations for Threshold Test, Waivers, and Extensions; Effect of PPA 2006: Guidance for 2009 Plan Years</a>	
Hardships	401	826	Modifications of rules governing hardships and unforeseen financial emergencies	<a href="#">Announcement 2007-59, 2007-25 I.R.B. 1448</a>	<a href="#">Publication 571 updated</a>
	403			<a href="#">Field Assistance Bulletin 2007-2 pertaining to §403(b) plans</a>	
	409			<a href="#">IRC §403(b) Final Regulations</a>	
				<a href="#">Notice 2007-7, 2007-5 I.R.B. 395</a>	<a href="#">Publication 560 updated</a>
Indexing	219	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>
	25B				<a href="#">Publication 571 updated</a>
	408A				<a href="#">Form 8606 Instructions modified</a>
Indian tribal governments	414	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>	

Investment Advice	ERISA §408(b)(14)	601	Investment Advice - Participants and Beneficiaries	<a href="#">Notice of Proposed Extension of Effective Date and Applicability Date</a>
	ERISA §408(b)(14), 408(g)			<a href="#">Final Rule - Delay of Effective Date and Applicability Date</a>
Lump sum assumptions for terminating single-employer plans	ERISA §4041	302(b)	(1) Guidance on lump sum valuation issues for single-employer plans that terminate in a standard termination under §4041, with a termination date prior to, and a final distribution date on or after, the effective date of changes in the interest rate and mortality tables used in calculating minimum lump sum values under the PPA; and (2) Limited guidance for single-employer plans that terminate on or after the effective date of the PPA changes.	<a href="#">Technical Update 07-3: Minimum Lump Sum Assumptions for Terminating Single-Employer Plans</a>
			Expands guidance on lump sum valuation issues for single-employer plans that terminate in a standard termination under §4041, with a termination date on or after the effective date of changes in the interest and mortality tables used in calculating minimum lump sum values under the PPA.	<a href="#">Technical Update 08-4: Minimum Lump Sum Assumptions for Single-Employer Plans That Terminate in a Plan Year Beginning On or After January 1, 2008</a>
Multiemployer plan election procedures	ERISA §3(37)(G)	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>
Multiemployer plans	Multiemployer plans	1106	Revocation of election relating to treatment as multiemployer plan	<a href="#">Model Notice of Pending Election of Multiemployer Plan Status</a>
		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>



Notice	ERISA §101	501	Defined benefit plan funding notice	<a href="#">Field Assistance Bulletin No. 2009-01</a>	
	ERISA §502(c)(7)	507	Notice of freedom to divest employer securities	<a href="#">Final DOL regulations on civil penalties under ERISA §502(c)(7). Notice 2006-107, 2006-51 I.R.B. 1114</a>	
	401				
	402	1102	Notice and consent	<a href="#">REG 107318-08_73 Fed. Reg. 59575 (October 9, 2008)</a>	
	411				
417	Notice and consent period regarding distributions				
Participant notice of plan underfunding	ERISA §4010	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>	
Permissive service credit	415	821	Clarifications regarding purchase of permissive service credit	<a href="#">Field Assistance Bulletin 2007-2 pertaining to §403(b) plans</a>	<a href="#">Publication 560 updated</a>
				<a href="#">IRC §403(b) Final Regulations</a>	
				<a href="#">IRC §415 Final Regs</a>	<a href="#">Publication 571 updated</a>
Phased retirement	401	905	Distributions during working retirement	<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>	
				<a href="#">Notice 2007-8, 2007-3 I.R.B. 278</a>	

Premiums	ERISA §§ 4006 and 4007	401(a)	PPA and other changes in the variable-rate premium for plan years beginning on or after January 1, 2008	<a href="#">Final Rule on Premium Rates: Payment of Premiums: Variable-Rate Premium</a>	
		401(b), 402(g)(2)(B), and 405	Increases and indexes flat-rate premium rates, caps the variable-rate premium for small employers, and creates a new "termination premium" for certain distress and involuntary plan terminations	<a href="#">Final Rule on Premium Rates: Payment of Premiums: Flat Premium Rates: Variable-Rate Premium Cap, and Termination Premium</a>	
Present value of maximum PBGC guaranteed benefit	ERISA § 206(g)	103(a)	Guidance on determining the present value of the maximum benefit guaranteed by PBGC for purposes of IRC § 436(d)(3)(A)(ii)(2) and ERISA § 206(g)(3)(C)(i)(II).	<a href="#">Technical Update 07-4: Present Value of the Maximum PBGC Guaranteed Benefit</a>	
Prohibited transaction	4975	601	Prohibited transaction exemption for provision of investment advice	<a href="#">Field Assistance Bulletin No. 2007-01</a>	<a href="#">Hearing on Computer Model Investment Advice Program for IRAs (transcript)</a>
				<a href="#">Prohibited Transaction Exemption for Provision of Investment Advice to Individuals Retirement and Similar Plans</a>	
	<a href="#">Prohibited Transaction Exemption for Provision of Investment Advice to Participants in Individual Account Plans</a>			<a href="#">Hearing on Computer Model Investment Advice Program for IRAs (transcript)</a>	
	<a href="#">Statutory Exemption for Cross-Trading of Securities</a>				
ERISA §408(b)(14), 408(g)	<a href="#">Proposed Rule on Investment Advice</a>	<a href="#">Report to Congress on Investment Advice</a>			
	<a href="#">Proposed Class Exemption on Investment Advice</a>				

Reporting		504	Electronic display of annual report information		<a href="#">Pension Plan Actuarial Information Search Instructions</a>
Rollover	402	822	Allow rollover of after-tax amounts in annuity contracts	<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="#">Employee Plans News Special Edition</a>
	ERISA §404				
	403	824	Allow direct rollovers from retirement plans to Roth IRAs	<a href="#">IRC §403(b) Final Regulations</a>	<a href="#">Publication 560 updated</a>
	408, 408A				<a href="#">Notice 2007-7, 2007-5 I.R.B. 395</a>
	457	829	Allow rollovers by nonspouse beneficiaries of certain retirement plan distributions		<a href="#">Publication 590 updated</a>
	ERISA §404				<a href="#">Publication 575 updated</a>
					<a href="#">Class Exemption</a>
					<a href="#">Model Plan Termination Notice</a>
					<a href="#">Termination Notice</a>

Statements	ERISA §105	508	Periodic pension benefit statements	<a href="#">Field Assistance Bulletin No. 2006-03</a> <a href="#">Field Assistance Bulletin No. 2007-03</a>	
Survivor annuity	417	1004	Requirement for additional survivor annuity option	<a href="#">Notice 2008-30, 2008-12 IRB 637</a>	
Tax-Sheltered Annuities	403(b)	821	Model Amendments for creating or amending 403(b) plans	<a href="#">Rev. Proc. 2007-71, 2007-51 IRB 1184</a>	
Vesting	411	904	Faster vesting of employer nonelective contributions	<a href="#">Notice 2007-7, 2007-5 I.R.B. 395</a>	
Withdrawals	72	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>
	401				<a href="#">Publication 590 updated</a>
					<a href="#">Publication 560 updated</a>
6511	<a href="#">Publication 571 updated</a>				
					<a href="#">Publication 575 updated</a>
					<a href="#">Form 5329 Instructions updated</a>

IRS Guidance	KEY:
DOL Guidance	
PBGC Guidance	