

Pension Protection Act of 2006

Sorted by IRC/ERISA Section

PL 109-280, enacted 8-17-2006

Guidance/Other Information available as of 11/04/09

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		Publication 571 updated
258	Indexing	833	Inflation indexing of gross income limitations on certain retirement savings incentives	Rev. Proc. 2006-53	Publication 590 updated Publication 571 updated Form 8606 Instructions modified
72	Distributions	828	Waiver of 10 percent early withdrawal penalty tax on certain distributions of pension plans for public safety employees	Notice 2007-7, 2007-5, L.R.B. 395	
		845	Distributions from governmental retirement plans for health and long-term insurance for public safety officers		Form 5329 Instructions updated
	828	Waiver of 10 percent early withdrawal penalty tax on certain distributions of pension plans for public safety employees		Publication 576 updated	
	845	Distributions from governmental retirement plans for health and long-term insurance for public safety officers	IRC §415 Final Regs.	Publication 576 updated	
	Withdrawals	827	Penalty-free withdrawals from retirement plans for individuals called to active duty for at least 179 days		News Release IR-2006-152
					Publication 590 updated Publication 560 updated Publication 571 updated Publication 576 updated Form 5329 Instructions updated
219	Indexing	833	Inflation indexing of gross income limitations on certain retirement savings incentives	Rev. Proc. 2006-53	Publication 590 updated Publication 571 updated Form 8606 Instructions modified

Amendments	1107	Amendment Period	Rev. Proc. 2007-44, 2007-28 I.R.B.54	
			Notice 2008-30, 2008-12 IRB 637	
various	Cumulative List		Notice 2007-94, 2007-51 IRB 1179	
			Notice 2007-3, 2007-2 IRB 255	
			Notice 2008-108, 2008-50 IRB XX	
			REG-133300-07, 72 Fed. Reg. 63144 (Nov. 8, 2007)	Sample Automatic Enrollment and Default Investment Notice
Default Investment	902	Increasing participation through automatic contribution arrangement		Employee Plans News Special Edition November 14, 2007
				Employee Plans News Special Edition November 7, 2007
				TD 9447 74 Fed Reg. 8200 (February 24, 2009)
Distributions	845	Distributions from governmental retirement plans for health and long-term insurance for public safety officers	Notice 2007-7, 2007-5, I.R.B. 395	Publication 575 updated
	823	Clarification of minimum distribution rules of government plans	IRC §§401(a)(9) and 403(b) Proposed Regulations	
Diversification	901	Defined contribution plans required to provide employees with freedom to invest their plan assets	Notice 2006-107, 2006-51 I.R.B. 1114 REG-136701-07, 73 Fed. Reg. 421 (Jan. 3, 2008) Notice 2008-7, 2008-3 I.R.B. 276	
Hardships	826	Modifications of rules governing hardships and unforeseen financial emergencies	Notice 2007-7, 2007-5, I.R.B. 395	Publication 571 updated
			Announcement 2007-59, 2007-25 I.R.B. 1448	
			IRC §403(b) Final Regulations	
			Field Assistance Bulletin 2007-2 pertaining to §403(b) plans	Publication 560 updated

Notice	507	Notice of freedom to divest employer securities	Notice 2006-107, 2006-51 I.R.B. 1114	
Phased retirement	905	Distributions during working retirement	Notice 2007-8, 2007-3 I.R.B. 278 Final Regulations on Distributions From a Pension Plan Upon Attainment of Normal Retirement Age Notice 2007-69, 2007-35 I.R.B. 468 Notice 2009-86, 2009-46	
Withdrawals	827	Penalty-free withdrawals from retirement plans for individuals called to active duty for at least 179 days		News Release IR-2006-152 Publication 590 updated Publication 560 updated Publication 571 updated Publication 575 updated Form 5320, Instructions, updated
Distributions	845	Distributions from governmental retirement plans for health and long-term insurance for public safety officers	Notice 2007-7, 2007-5 I.R.B. 395 Notice 2007-99, 2007-52 I.R.B. 1243	Publication 575 updated
Rollover	822	Allow rollover of after-tax amounts in annuity contracts	IRC §403(b) Final Regulations Field Assistance Bulletin 2007-2 pertaining to §403(b) plans	Publication 590 updated Publication 571 updated
	829	Allow rollovers by nonspouse beneficiaries of certain retirement plan distributions	Notice 2007-7, 2007-5 I.R.B. 395 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 IRC §403(b) Final Regulations	Employee Plans News Special Edition Publication 590 updated Publication 575 updated Form 1099-R, Instructions, updated
EPCRS	1101	Employees plans compliance resolution system	Rev. Proc. 2008-50, 2008-35 I.R.B. 464	

402	Notice	1102	Notice and consent	REG-107318-08 73 Fed. Reg. 59575 (October 9, 2008)	
403	Tax-Sheltered Annuities	821	Model Amendments for creating or amending 403(b) plans	Rev. Proc. 2007-71, 2007-51 IRB 1184	
	Distributions	845	Distributions from governmental retirement plans for health and long-term insurance for public safety officers	Notice 2007-7, 2007-5, I.R.B. 395	Publication 576 updated
	Hardships	826	Modifications of rules governing hardships and unforeseen financial emergencies	Notice 2007-7, 2007-5, I.R.B. 395	Publication 571 updated
				Announcement 2007-59, 2007-25 I.R.B. 1448	
				IRC §403(b) Final Regulations	
			Field Assistance Bulletin 2007-2 pertaining to §403(b) plans	Publication 560 updated	
Rollover	829	Allow rollovers by nonspouse beneficiaries of certain retirement plan distributions	Notice 2007-7, 2007-5, I.R.B. 395 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	Employee Plans News Special Edition Publication 590 updated Publication 576 updated Form 1099-R, Instructions, updated	
404	Deduction	801	Increase in deduction limit for single-employer plans	Notice 2007-28, 2007-14, I.R.B. 880	
		803	Updating deduction rules for combination of plans		
	Funding	402	Special funding rules for certain plans maintained by commercial airlines	Announcement 2006-70, 2006-40 I.R.B. 629 Notice 2006-105, 2006-50, I.R.B. 1093 Notice 2008-7, 2008-3, I.R.B. 276	

408	Distributions	1201(a)	Tax-free distributions from individual retirement plans for charitable purposes	Notice 2007-7, 2007-5 I.R.B. 395	Publication 571 updated
					Publication 590 updated
					Publication 560 updated
					Form 1040 (Sch. A&B) Instructions modified
					Form 1040 Instructions modified
					Form 1040A Instructions modified
					Form 1040NR Instructions modified
					Form 5329 Instructions modified
					Form 8606 Instructions modified
408, 408A	Rollover	824	Allow direct rollovers from retirement plans to Roth IRAs	IRC §403(b) Final Regulations Field Assistance Bulletin 2007-2 pertaining to §403(b) plans	Publication 560 updated
					Publication 571 updated
408A	Indexing	833	Inflation indexing of gross income limitations on certain retirement savings incentives	Rev. Proc. 2006-53	Publication 590 updated Publication 571 updated Form 8606 Instructions modified
409	Diversification	901	Defined contribution plans required to provide employees with freedom to invest their plan assets	Notice 2006-107, 2006-51 I.R.B. 1114	
	Hardships	826	Modifications of rules governing hardships and unforeseen financial emergencies	Notice 2007-7, 2007-5 I.R.B. 395 Announcement 2007-59, 2007-25 I.R.B. 1448 IRC §403(b) Final Regulations Field Assistance Bulletin 2007-2 pertaining to §403(b) plans	Publication 571 updated Publication 560 updated

409	ERISA §502(c)(7)	Diversification	901	Defined contribution plans required to provide employees with freedom to invest their plan assets	Final Rule - Amendment to Civil Penalties Under ERISA §502(c)(7)	
409A		Funding	116	Restrictions on funding of nonqualified deferred compensation plans by employers maintaining underfunded or terminated single-employer plans		Form 5500 Instructions, modified
411		Benefit accrual for cash balance and other hybrid defined benefit plans	701	Benefit accrual standards	Notice 2007-6, 2007-3 I.R.B. 272 REG-104946-07, 72 Fed. Reg. 73680 (Dec. 28, 2007) Rev. Rul. 2008-7, 2008-7 I.R.B. 419 REG-100464-08, 73 Fed. Reg. 34665 (June 18, 2008)	
			902	Increasing participation through automatic contribution arrangement	REG-133300-07, 72 Fed. Reg. 63144 (Nov. 8, 2007)	Sample Automatic Enrollment and Default Investment Notice Employee Plans News, Special Edition, November 14, 2007 Employee Plans News, Special Edition, November 7, 2007
			904	Faster vesting of employer nonelective contributions	Notice 2007-7, 2007-5 I.R.B. 395	
			1102	Consequences of failure to defer	REG-107318-08, 73 Fed. Reg. 59575 (October 9, 2008)	
412		30-year Treasury rates	301	Extension of replacement of 30-year Treasury rates	Notice 2006-75, 2006-36 I.R.B. 368	Schedule B Instructions, modified
		Funding	111	Minimum funding standards	Notice 2007-81, 2007-44 I.R.B. 899	
			402	Special funding rules for certain plans maintained by commercial airlines	Announcement 2006-70, 2006-40 I.R.B. 629 Notice 2006-105, 2006-50 I.R.B. 1093 REG-108508-08, 73 Fed. Reg. 20203 (Apr. 15, 2008)	
414		Indian tribal governments	906	Treatment of certain pension plans of Indian tribal governments	Notice 2006-89, 2006-43 I.R.B. 772 Notice 2007-67, 2007-35 I.R.B. 467	
		Multemployer plans	1106	Revocation of election relating to treatment as multiemployer plan	Model Notice of Pending Election of Multiemployer Plan Status	
414(x)		Eligible combined plans	903(a)	Eligible combined plans	Notice 2009-71, 2009-35 I.R.B. XX	

415	415 limits	832	Determination of average compensation for §415 limits	IRC §415 Final Regs	
	Distributions	303	Interest rate assumption for applying benefit limitations to lump sum distributions	Notice 2007-7, 2007-5, I.R.B. 395	
	Funding	402	Special funding rules for certain plans maintained by commercial airlines	Announcement 2006-70, 2006-40 I.R.B. 629 Notice 2006-105, 2006-50 I.R.B. 1093	
	Permissive service credit	821	Clarifications regarding purchase of permissive service credit	IRC §415 Final Regs IRC §403(b) Final Regulations Field Assistance Bulletin 2007-2 pertaining to §403(b) plans	Publication 560 updated Publication 571 updated
417	Distributions	302	Interest rate assumption for determination of lump sum distributions	Notice 2007-81, 2007-44 I.R.B. 899 Rev. Rul. 2007-67, 2007-48 I.R.B. 1047 Notice 2008-30, 2008-12 IRB 637	Employee Plans News Flash, November 6, 2007
	Notice	1102	Notice and consent period regarding distributions Notice and consent	Notice 2007-7, 2007-5, I.R.B. 395 REG-107318-08, 73 Fed. Reg. 59575 (October 9, 2008)	
	Survivor annuity	1004	Requirement for additional survivor annuity option	Notice 2008-30, 2008-12 IRB 637	
430	Funding	112	Funding rules for single-employer defined benefit pension plans	Final regulations on certain mortality tables under PPA Rev. Proc. 2007-37, 2007-26 I.R.B. 1433 Proposed §430(f) regulations on treatment of employer contributions Notice 2007-81, 2007-44 I.R.B. 899 REG-199236-07, 72 Fed. Reg. 74215 (Dec. 31, 2007) Notice 2008-21, 2008-7 IRB 431 Notice 2008-29, 2008-12 IRB 636 REG-108508-08, 73 Fed. Reg. 20203 (Apr. 15, 2008) Rev. Proc. 2008-62, 2008-42 I.R.B. 835 Notice 2008-85, 2008-42 I.R.B. 905 Notice 2008-73, 2008-38 IRB 717 Notice 2009-22, 2009-14 IRB 741 Notice 2009-42, 2009-20 Rev. Proc. 2009-43, 2009-40 I.R.B. TD 9467, 74 Fed Reg Oct 15, 2009	Employee Plans News, Flash August 29, 2007

431	Funding	211	Funding rules for multiemployer defined benefit plans	Notice 2008-29, 2008-12 IRB 638 Rev Proc. 2008-67, 2008-48 IRB 1211	
432	Funding	212	Additional funding rules for multiemployer plans in endangered or critical status	REG-151135-07, 73 Fed. Reg. 14417 (Mar. 18, 2008)	Model Notice of Multiemployer Plan in Critical Status
436	Benefit limitations	113	Benefit limitations for single-employer defined benefit pension plans	Proposed §438 regulation on benefit limits Notice 2008-21, 2008-7 IRB 431	Employee Plans News Flash August 29, 2007
457	Distributions	845	Distributions from governmental retirement plans for health and long-term insurance for public safety officers	Notice 2007-7, 2007-5, I.R.B. 395	Publication 576 updated
	Rollover	829	Allow rollovers by nonspouse beneficiaries of certain retirement plan distributions	Notice 2007-7, 2007-5, I.R.B. 395 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 IRC §403(b) Final Regulations	Employee Plans News Special Edition
				Field Assistance Bulletin 2007-2 pertaining to §403(b) plans	Publication 590 updated Publication 576 updated Form 1099-R, Instructions, updated
4971	Excise tax	214	Exemptions from excise tax for certain multiemployer plans for accumulated funding deficiencies		Form 5330, Instructions, revised
	Funding	402	Special funding rules for certain plans maintained by commercial airlines	Announcement 2006-70, 2006-40 I.R.B. 629 Notice 2006-105, 2006-50 I.R.B. 1093 REG-108508-08, 73 Fed. Reg. 20203 (Apr. 15, 2008)	
4975	Prohibited transaction	601	Prohibited transaction exemption for provision of investment advice	Prohibited Transaction Exemption for Provision of Investment Advice to Participants in Individual Account Plans Prohibited Transaction Exemption for Provision of Investment Advice to Individuals Retirement and Similar Plans Field Assistance Bulletin No. 2007-01	Hearing on Computer Model Investment Advice Program for IRAs (transcript)
	Prohibited transaction	611	Prohibited transaction rules relating to financial investments	Statutory Exemption for Cross-Trading of Securities	

4979	Default investment	902	Increasing participation through automatic contribution arrangement	REG-13300-07, 72 Fed. Reg. 63144 (Nov. 8, 2007)	Sample Automatic Enrollment and Default Investment Notice Employee Plans News Special Edition November 14, 2007 Employee Plans News Special Edition November 7, 2007
4980F ERISA §101(k)	Multiemployer plans	502	Access to multiemployer pension plan information	Proposed Rule on Multiemployer Plan Information Made Available on Request	
4980F				REG-110126-07, 73 Fed. Reg. 15101 (Mar. 21, 2008)	
6511	Withdrawals	827	Penalty-free withdrawals from retirement plans for individuals called to active duty for at least 179 days		News Release IR-2008-152 Publication 500 updated Publication 560 updated Form 5320 Instructions updated
ERISA §3(7)(G)	Multiemployer plan election procedures	1106, as modified by an amendment in the May 25, 2007, supplemental spending legislation (Pub. L. 110-028)	Notice establishing procedures for certain single-employer plans to elect to be multiemployer plans	Notice: Election of Multiemployer Plan Status	
	Reporting	504	Electronic display of annual report information		Pension Plan Actuarial Information Search Instructions
ERISA §101	Notice	501	Defined benefit plan funding notice	Field Assistance Bulletin No. 2009-01	
ERISA §105	Statements	508	Periodic pension benefit statements	Field Assistance Bulletin No. 2006-03 Field Assistance Bulletin No. 2007-03	
ERISA §206(d)(3)	Domestic relations orders	1001	Regulations on time and order of issuance of domestic relations orders	Time and Order of Issuance of Domestic Relations Orders	
ERISA §206(g)	Present value of maximum PBGC guaranteed benefit	103(a)	Guidance on determining the present value of the maximum benefit guaranteed by PBGC for purposes of IRC §436(d)(3)(A)(i)(2) and ERISA §206(g)(3)(C)(i)(I)	Technical Update 07-4: Present Value of the Maximum PBGC Guaranteed Benefit	Model Notice of Multiemployer Plan in Critical Status

ERISA §305	Funding	202	Additional funding rules for multiemployer plans in endangered or critical status		
ERISA §404	Rollover	829	Allow rollovers by nonspouse beneficiaries of certain retirement plan distributions	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 Field Assistance Bulletin 2007-2 pertaining to §403(b) plans	Class Exemption Model Plan Termination Notice Termination Notice
ERISA §404(a)(1)	Fiduciary	625	Clarification of fiduciary rules	Interim Final Rule on Amendment to Interpretive Bulletin 95-1 Proposed rule on the Selection of Annuity Providers for Individual Account Plans	Fact sheet on final rule
ERISA §404(c)(5)	Default investment	624	Treatment of investment of assets by plan where participant fails to exercise investment election	Default Investment Alternatives Under Participant Directed Individual Account Plans: Final Rule DDIA Guidance - Correcting Amendments Field Assistance Bulletin 2008-03	
ERISA §408(b)(14)	Investment Advice	601	Investment Advice - Participants and Beneficiaries	Notice of Proposed Extension of Effective Date and Applicability Date Final Rule - Delay of Effective Date and Applicability Date Final rule: Delay of Effective Date and Applicability Date rev. 6/22/09	Hearing on Computer Model Investment Advice Program for IRAs (transcript)
ERISA §408(b)(14), 408(g)	Prohibited transaction	601	Prohibited transaction exemption for provision of investment advice	Prohibited Transaction Exemption for Provision of Investment Advice to Individuals Retirement and Similar Plans Field Assistance Bulletin No. 2007-01 Prohibited Transaction Exemption for Provision of Investment Advice to Participants in Individual Account Plans Proposed Rule on Investment Advice Proposed Class Exemption on Investment Advice	Report to Congress on Investment Advice

ERISA §408(b)(19)	Prohibited transaction	611	Prohibited transaction rules relating to financial investments	Statutory Exemption for Cross-Trading of Securities
ERISA §502(c)(4)	Civil Penalties	103(b)(2), 502(a)(2), 502(b)(2), 902(d)(2)	Proposed regulation establishing procedures for the assessment of civil penalties related to PPA amendments	Proposed Rule - Civil Penalties Under ERISA §502(c)(4)
ERISA §502(c)(7)	Notice	507	Notice of freedom to divest employer securities	Final DOL regulations on civil penalties under ERISA §502(c)(7)
ERISA §§4001, 4022 and 4044	Bankruptcy terminations	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 plan termination date	Proposed Rule on Bankruptcy Filing Date Treated as Plan Termination Date for Certain Purposes, Guaranteed Benefits, Allocation of Plan Assets
ERISA §§4001, 4211, and 4219	Computing withdrawal liability: reallocation liability upon mass withdrawal	204	PPA and other changes to the calculation of withdrawal liability for multiemployer plans	Final Rule on Methods for Computing Withdrawal Liability: Reallocation Liability Upon Mass Withdrawal
ERISA §§4006 and 4007	Premiums	401(a)	PPA and other changes in the variable-rate premium for plan years beginning on or after January 1, 2008	Final Rule on Premium Rates, Payment of Premiums, Variable-Rate Premium
		401(b), 402(g)(2)(B), and 405	Increases and indexes flat-premium rates, caps the variable-rate premium for small employers, and creates a new "termination premium" for certain distress and involuntary plan terminations	Final Rule on Premium Rates, Payment of Premiums, Flat Premium Rates, Variable-Rate Premium Cap, and Termination Premium
ERISA §§4006, 4010 and 4043	Effect of Treasury mortality tables on PBGC requirements	112(a)	Guidance on how the new Treasury mortality tables affect premium calculations and certain reporting requirements	Technical Update 07-1: Effect of Treasury Mortality Tables on PBGC Requirements
ERISA §4010	Annual financial and actuarial reporting	505	Changes in the standards for determining persons that are required to report under §4010; other (non-PPA) changes to the 4010 reporting requirements	Final Rule on Annual, Financial and Actuarial Information Reporting
			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	Technical Update 09-2: Alternative Form-of-Payment Assumption for Determining Benefit Liabilities
			Waives §4010 reporting in certain cases for controlled groups with aggregate plan underfunding of \$15 million or less	Technical Update 08-3: Waiver of Certain Reporting Requirements under ERISA §4010
ERISA §§4010, 4011 and 4043	Corporate bond rates – use in certain PBGC reporting requirements	302	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	Technical Update 06-4: Use of Corporate Bond Rate for Certain PBGC Purposes

ERISA §4011	Participant notice of plan underfunding	303	Explains, among other things, how PPA interest rate changes can effect the requirement to issue a 3006 Participant Notice	Technical Update 06-3, 2006 Participant Notice
ERISA §§ 4010 and 4043	Funding-related determinations for PBGC reporting	505	Guidance on the applicability of PPA to PBGC's premiums regulations on determining funding-related amounts for purposes of reporting under §§4010 and 4043 for 2008 plan years	Technical Update 07-2, Funding-Related Determinations for Reporting Under Parts 4010 and 4043
ERISA §4043	Funding-related determinations for PBGC reporting	505	Guidance on the applicability of PPA to the reportable events requirements of ERISA §4043 and PBGC's premium regulations for 2009 plan years	Technical Update 09-1, Reportable Events, Funding-Related Determinations for Threshold Test, Waivers, and Extensions, Effect of PPA 2006, Guidance for 2009 Plan Years
ERISA §4011	Disclosure requirements for certain underfunded plans	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)	Final Rule: Technical Amendment – Repeal of ERISA §4011
ERISA §4041	Lump sum assumptions for terminating single-employer plans	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	Technical Update 07-3, Minimum Lump Sum Assumptions for Terminating Single-Employer Plans
			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	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
ERISA §§4041 and 4042	Disclosure of termination information	506	Requirements for disclosure of certain information in connection with a distress termination or a PBGC-initiated termination	Final Rule on Disclosure of Termination Information

KEY:	IRS Guidance
	DOL Guidance
	PBGC Guidance