

Pension Protection Act of 2006
Sorted by IRC/ERISA Section

PL 109-280, enacted 8-17-2006

Guidance/Other Information available as of 12/31/08

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		Publication 571 updated
25B	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 I.R.B. 395	
		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	Form 5329 Instructions updated Publication 575 updated	
		845	Distributions from governmental retirement plans for health and long-term insurance for public safety officers	IRC §415 Final Regs. Publication 575 updated	

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		News Release IR-2006-152 Publication 590 updated Publication 560 updated Publication 571 updated Publication 575 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	Sample Automatic Enrollment and Default Investment Notice
		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)	

IRC/ERISA § Added, Changed or Impacted	Topic	PPA § No.	Description	Published Guidance	Other Information Available
	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
	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 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

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	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	
	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 5329 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
		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

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	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 Field Assistance Bulletin 2007-2 pertaining to §403(b) plans	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 IRB 464	
402	Notice	1102	Notice and consent	REG 107318-08 73 Fed. Reg. 59575 (October 9, 2008)	
	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 575 updated

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	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
	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 Publication 590 updated Publication 575 updated Form 1099-R Instructions updated
	Deduction	801	Increase in deduction limit for single-employer plans	Notice 2007-28, 2007-	

IRC/ERISA § Added, Changed or Impacted	Topic	PPA § No.	Description	Published Guidance	Other Information Available
404	Deduction	803	Updating deduction rules for combination of plans	14 I.R.B. 880	
	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	IRC §403(b) Final Regulations Field Assistance	Publication 560 updated

IRC/ERISA § Added, Changed or Impacted	Topic	PPA § No.	Description	Published Guidance	Other Information Available
408, 408A	Rollover	824	to Roth IRAs	Bulletin 2007-2 pertaining to §403(b) plans	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

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	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)	
	Default investment	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
	Vesting	904	Faster vesting of employer nonelective contributions	Notice 2007-7, 2007-5 I.R.B. 395	
	Notice	1102	Consequences of failure to defer	REG 107318-08 73 Fed. Reg. 59575 (October 9, 2008)	
	30-year Treasury rates	301	Extension of replacement of 30-year Treasury rates	Notice 2006-75, 2006- 36 I.R.B. 366	Schedule B Instructions

IRC/ERISA § Added, Changed or Impacted	Topic	PPA § No.	Description	Published Guidance	Other Information Available
412	Funding	111	Minimum funding standards	Notice 2007-81, 2007-44 I.R.B. 899	modified
		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	
	Multiemployer plans	1106	Revocation of election relating to treatment as multiemployer plan	Model Notice of Pending Election of Multiemployer Plan Status	
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

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	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, 2007-25 I.R.B. 1433 Proposed §430(f) regulations on treatment of employer contributions Notice 2007-81, 2007-44 I.R.B. 899 REG-139236-07, 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).	Employee Plans News Flash August 29, 2007

IRC/ERISA § Added, Changed or Impacted	Topic	PPA § No.	Description	Published Guidance	Other Information Available
				Rev. Proc. 2008-62, 2008-42 I.R.B. 935 Notice 2008-85, 2008- 42 I.R.B. 905 Notice 2008-73, 2008- 38 IRB 717	
431	Funding	211	Funding rules for multiemployer defined benefit plans	Notice 2008-29, 2008- 12 IRB 636 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 §436 regulations on benefit limits Notice 2008-21, 2008- 7 IRB 431	Employee Plans News Flash August 29, 2007
	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 2007-7, 2007-5 I.R.B. 395	Publication 575 updated

IRC/ERISA § Added, Changed or Impacted	Topic	PPA § No.	Description	Published Guidance	Other Information Available
457	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 IRC §403(b) Final Regulations Field Assistance Bulletin 2007-2 pertaining to §403(b) plans	Employee Plans News Special Edition Publication 590 updated Publication 575 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).	

IRC/ERISA § Added, Changed or Impacted	Topic	PPA § No.	Description	Published Guidance	Other Information Available
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 <hr/> Prohibited Transaction Exemption for Provision of Investment Advice to Individuals Retirement and Similar Plans <hr/> 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-133300-07, 72 Fed. Reg. 63144 (Nov. 8, 2007)	Sample Automatic Enrollment and Default Investment Notice <hr/> Employee Plans News Special Edition November 14, 2007 <hr/> Employee Plans News Special Edition November 7, 2007

IRC/ERISA § Added, Changed or Impacted	Topic	PPA § No.	Description	Published Guidance	Other Information Available
4980F ERISA §101(k) <hr/> 4980F	Multiemployer plans	502	Access to multiemployer pension plan information	Proposed Rule on Multiemployer Plan Information Made Available on Request REG-110136-07, 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-2006-152 Publication 590 updated Publication 560 updated Form 5329 Instructions updated
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.	Notice: Election of Multiemployer Plan Status	
	Reporting	504	Electronic display of annual report information		Pension Plan Actuarial Information Search Instructions
ERISA §105	Statements	508	Periodic pension benefit statements	Field Assistance Bulletin No. 2006-03 Field Assistance Bulletin No. 2007-03	

IRC/ERISA § Added, Changed or Impacted	Topic	PPA § No.	Description	Published Guidance	Other Information Available
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)(ii)(2) and ERISA § 206(g)(3)(C)(i)(II)	Technical Update 07-4: Present Value of the Maximum PBGC Guaranteed Benefit	
ERISA §305	Funding	202	Additional funding rules for multiemployer plans in endangered or critical status		Model Notice of Multiemployer Plan in 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 <hr/> Field Assistance Bulletin 2007-2 pertaining to §403(b) plans	Class Exemption <hr/> Model Plan Termination Notice <hr/> Termination Notice
ERISA				Interim Final Rule on Amendment to Interpretive Bulletin 95-1	

IRC/ERISA § Added, Changed or Impacted	Topic	PPA § No.	Description	Published Guidance	Other Information Available
ERISA §404(a)(1)	Fiduciary	625	Clarification of fiduciary rules	Proposed rule on the Selection of Annuity Providers for Individual Account Plans	
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	Fact sheet on final rule
				QDIA Guidance - Correcting Amendments	
				Field Assistance Bulletin 2008-03	
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	Hearing on Computer Model Investment Advice Program for IRAs (transcript)
				Field Assistance Bulletin No. 2007-01	
				Prohibited Transaction Exemption for Provision of Investment Advice to Participants in Individual Account Plans	Report to

IRC/ERISA § Added, Changed or Impacted	Topic	PPA § No.	Description	Published Guidance	Other Information Available
				Proposed Class Exemption on Investment Advice	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(f)(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 §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.	Proposed Rule on premium Rates; Payment of Premiums; Variable-Rate Premium	

IRC/ERISA § Added, Changed or Impacted	Topic	PPA § No.	Description	Published Guidance	Other Information Available
ERISA §4006 4007	Premiums	401 402 405	<p>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.</p>	<p>Proposed Rule on Premium Rates; Payment of Premiums; Flat Premium Rates, Variable-Rate Premium Cap, and Termination Premium</p>	
ERISA §4011	Participant notice of plan underfunding	501	<p>§4011 of ERISA requires certain underfunded plans to notify participants of plan funding status and the limits on the PBGC's guarantee. PPA repealed §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.</p>	<p>Final Regulation on Disclosure to Participants</p>	

IRC/ERISA § Added, Changed or Impacted	Topic	PPA § No.	Description	Published Guidance	Other Information Available
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	

IRC/ERISA § Added, Changed or Impacted	Topic	PPA § No.	Description	Published Guidance	Other Information Available
ERISA § 4010	Annual financial and actuarial reporting	505	<p>Changes in the standards for determining persons that are required to report under §4010; other (non-PPA) changes to the 4010 reporting requirements</p> <hr/> <p>Waives §4010 reporting in certain cases for controlled groups with aggregate plan underfunding of \$15 million or less</p>	<p>Proposed Rule on Annual Financial and Actuarial Information Reporting</p> <p>Technical Update 08-3: Waiver of Certain Reporting Requirements under ERISA §4010</p>	
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	<p>Technical Update 06-4: Use of Corporate Bond Rate for Certain PBGC Purposes</p>	
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	<p>Technical Update 07-2: Funding-Related Determinations for Reporting Under Parts 4010 and 4043</p>	
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)	<p>Final Rule; Technical Amendment -- Repeal of ERISA §4011</p>	

IRC/ERISA § Added, Changed or Impacted	Topic	PPA § No.	Description	Published Guidance	Other Information Available
ERISA § 4041	Lump sum assumptions for terminating single-employer plans	302(b)	<p>(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</p> <hr/> <p>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</p>	<p>Technical Update 07-3: Minimum Lump Sum Assumptions for Terminating Single-Employer Plans</p> <hr/> <p>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</p>	
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	
	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).	Technical Update 06-4: Use of Corporate Bond Rate for Certain PBGC Purposes	

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.	Technical Update 06-3: 2006 Participant Notice	
	PBGC	505	§4010 filings with the PBGC	Technical Update 06-4: Use of Corporate Bond Rate for Certain PBGC Purposes	

KEY:	IRS Guidance
	DOL Guidance
	PBGC Guidance