

## **Delegation Order 7-9 (Rev.1)**

**Effective:** February 14, 2019

### **(1) Determination if Plan Amendment is Reasonable and Has De Minimis Effect on Plan Liability**

**(2) Authority:** To determine that a plan amendment is reasonable and provides for only de minimis increases in the liabilities of the plan in accordance with:

- IRC § 412(c)(7)(B)(i) for plan years beginning after December 31, 2007;
- § 302(c)(7)(B)(i) of ERISA for plan years beginning after December 31, 2007,
- IRC § 401(a)(33)(B)(ii), and
- § 204(i)(2)(A) of ERISA.

**(3) Delegated to:** Manager, Employee Plans Technical and Manager, Employee Plans Technical Actuarial Group.

**(4) Redelelegation:** This authority may not be redelegated.

**(5) Sources of Authority:** Reorganization Plan No. 4 of 1978; Treasury Order 150-10.

**(6)** To the extent that the authority previously exercised consistent with this order may require ratification it is hereby affirmed and ratified. This order supersedes Delegation Order 7-9, dated August 10, 2010.

**(7) Signed:** Kirsten B. Wielobob, Deputy Commissioner for Services and Enforcement