

## Employee Plans News

Issue 2013-8, November 18, 2013

[Form 8822-B](#) – use it to notify IRS within 60 days of a change in responsible party for your retirement plan

**Retirement plan seminars from 2013 IRS Nationwide Tax Forums** - watch recordings without cost using the “audit” option, or pay a fee to earn continuing education credits using “login” or “register”:

- [2013 New Roth Conversion Opportunities & Other Retirement Curveballs](#)
- [Grab the Money and Run? Retirement Plan Loans and Hardship Distributions](#)

[Indian fishing rights-related activity is compensation](#) - proposed guidance allows retirement plan contributions from these amounts

[DOL news](#) - on same-sex marriages and employee benefit plans

### Use Form 8822 B to Report Change in Identity of Responsible Party for Your Retirement Plan

Beginning January 1, 2014, any entity with an EIN, such as a plan sponsor, must report a change in the identity of their plan’s responsible party on [Form 8822-B, Change of Address or Responsible Party - Business](#), within 60 days of the change. If the change is made before 2014, and the sponsor has not previously reported the change, the sponsor should file Form 8822-B prior to March 1, 2014.

For retirement plans, “responsible party” is the person who has a level of control, directly or indirectly, over the funds or assets in the retirement plan. See the instructions to Form 8822-B, page 2, for a detailed definition of “responsible party” and an explanation of who must sign the form.

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## **Indian fishing rights-related activities income eligible for qualified retirement plan contributions**

Proposed regulations clarify that Indian tribal members who earn compensation for services they perform in fishing rights-related activities may contribute those amounts towards a qualified retirement plan.

Internal Revenue Code Sections 415(b) and (c) impose limits on retirement plan contributions from compensation. Section 415(c) defines what constitutes “compensation.”

The proposed guidance would add a new item to Treasury Regulations Section 1.415(c)-2(b) clarifying that income from an Indian fishing rights-related activity is compensation.

The new regulations would affect employee benefit plans sponsored by Indian tribal governments, their plan participants and tribal members.

The IRS is seeking public input on the proposed regulations. Please submit comments on or before February 13, 2014.

You can view the proposed regulations by reading the [Federal Register announcement](#).

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## **DOL News November 2013**

*The Department of Labor’s Employee Benefits Security Administration (DOL/EBSA) announced new guidance as featured below. You can subscribe to [DOL/EBSA’s homepage](#) for updates.*

### **Same-sex marriages and employee benefit plans**

On September 18, the Department of Labor’s Employee Benefits Security Administration (DOL/EBSA) issued new guidance interpreting the Supreme Court’s decision in *United States v. Windsor*. In [Technical Release 2013-04](#), DOL/EBSA provides guidance on the decision’s impact on ERISA. The technical release states that, in general, the terms “spouse” and “marriage” in Title I of ERISA and in related DOL regulations should be read to include same-sex couples legally married in any state or foreign jurisdiction that recognizes such marriages, regardless of where they currently live. On June 26, 2013, the *Windsor* decision struck down the provisions of the Defense of Marriage Act that denied federal benefits to legally married, same-sex couples.

## **Outreach and education**

For notice of upcoming DOL/EBSA events as they are scheduled, including seminars for small businesses sponsoring health benefits plans, subscribe on [DOL/EBSA's](#) homepage.