



**Internal Revenue Service**

**Governmental Plans Roundtable**

**EPCU and Examinations Efforts**



# Panel Members

- Monika A. Templeman
  - Director, EP Examinations
- William J. Dolce
  - EP Area Manager, Northeast
- Craig Chomyok
  - Manager, Employee Plans Compliance Unit (EPCU)
- Carla Smith
  - EPCU, Government Plans Project Manager



# Overview

- Monika A. Templeman
  - How we use the EPCU to leverage compliance
  - Why an EPCU Questionnaire Project
  - Goals for the project
  - Anticipated actions from the project
  - Next steps



# EPCU

- Increase Compliance Coverage
- Compliance Contacts
- Significant Increase in Enforcement Presence



# Key Issues

- William J. Dolce
  - What are the key issues we are likely to encounter in a 401(a) sponsored government plan
  - Comparison of private sector pension issues to the public sector



# The EPCU

- Craig Chomyok
  - What does the EPCU do?
  - Background of the Unit
  - Types of projects the Unit is involved
  - Accomplishments and resolution of projects & issues
    - Since inception over 5,000 contacts
    - Performed over 200 audits



# EPCU Projects

- **Current Projects**
  - **Funding Deficiency**
  - **Form 5330 Examinations – PTs**
  - **Government Plans**
  - **Party-In-Interest Transactions**
  - **403(b) Universal Availability**
  - **Master and Prototype**
  - **Form 5498**
  - **Schedule A – Form 5500**
- **Completed Projects – Reports Pending**
  - **Funding Waivers**
  - **EPCRS Compliance Follow-up**
  - **401(k) Excess Deferrals**
  - **Fraud (Final report Issued - Restarted)**
  - **412(i) Support**



# Government Plans Project

- Carla Smith
  - What the EPCU plans to do on this project
    - Data sources
    - Who will be contacted
    - Questionnaire
  - Difference between an audit and a compliance check
  - What should you do if you get a questionnaire
  - Web page information





# EPCU Web Page

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**Internal Revenue Service**  
United States Department of the Treasury

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## Retirement Plans Community Topics

- [Newsletters](#)
- [Published Guidance](#)
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- [Correcting Plan Errors](#)
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- [EP FAQs](#)
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## IRS Resources

- [Compliance & Enforcement](#)
- [Contact My Local Office](#)
- [e-file](#)
- [Forms and Publications](#)
- [Frequently Asked Questions](#)
- [News](#)
- [Taxpayer Advocacy](#)
- [Where To File](#)

## Employee Plans Compliance Unit (EPCU)

### [Featured Project - 403\(b\) Universal Availability](#)

Guidance and resources for plans contacted with this issue.

### [Overview of EPCU](#)

Who we are and what we do.

### **Current Projects**

Select the project to learn more about it.

[403\(b\) Universal Availability Project](#)  
[412\(i\) Support Project](#)

### **Coming Soon:**

401(k) Excess Deferrals Project  
Form 5330 - Prohibited Transactions (PTs) Project  
Funding Deficiencies Project  
Funding Waivers Project  
Master and Prototype Plans Project  
Party-in-Interest Transaction Project  
Voluntary Compliance Follow-up Project

### [Approved Projects](#)

These projects have been approved by the Project Selection Committee and may be started in the near future.