



**TO: MANAGERS, CONSULTANTS AND OTHER PROFESSIONAL ADVISORS
RE: UPDATED TOPICAL INDEX FOR RESEARCH PUBLICATIONS**

Take a few minutes to review this Index. If you would like information regarding a subscription to Research Department publications, or if you are a subscriber and desire an ID and password to access research publications on the Research Website or if you are a subscriber and would like to receive Research Department publications by email, please contact us at:

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The purpose of this Index is to make it easy to locate information you may need from previous research publications by grouping the information **under specific topics**. All information related to the same topic is listed together **in chronological order regardless of the type of the research publication in which it first appeared**. Out-of-date publications or publications on closed programs such as the COBRA subsidy or Early Retiree Reinsurance Program (ERRP) have been omitted, including most publications issued before 2005. The main subjects used for grouping purposes are listed below. **An asterisk (*) appears with any new report added after December 2015.** The Topical Index begins on [page 4](#). **Some of the older issues are left in the Topical Index for historical research purposes. The reader is advised to check these and any other topics for newer developments since a particular newsletter publication. Publications after this update are available online in chronological order at: http://www.unitedactuarial.com/r_search.asp.**

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RESEARCH DEPARTMENT PUBLICATIONS

Abbreviations used:

BNB	-	Benefit News Briefs
CB	-	Client Bulletin
RM	-	Research Memo
SB	-	Special Bulletin

A. DOL AND IRS ENFORCEMENT EFFORTS AND AUDIT GUIDANCE

- [CB 2005-26](#) 6/24/05 Securities and Exchange Commission (SEC) Issues Report On Conflicts of Interest Among Investment Consultants; "Significant Number" of the 24 Firms Studies Referred to the SEC Enforcement Division for Further Investigation – *Department of Labor (DOL) Releases Guidance to Pension Plan Trustees Entitled "Selecting and Monitoring Pension Consultants – Tips for Plan Fiduciaries"*
- [RM 2007-19](#) 4/30/07 A Look at ERISA Section 411
Prohibitions Against Persons Convicted Or Imprisoned For Various Crimes From Holding Certain Positions With Any Employee Benefit Plan
- [BNB 2007-41](#) 7/13/07 Top 10 Issues Identified During IRS Examinations of Multiemployer Pension Plans
- [RM 2007-44](#) 7/27/07 A Look at Documents Initially Requested in an EBSA Health Plan Audit
- [RM 2007-46](#) 8/13/07 New Auditing Standard in Effect for Plan Audits in 2007
- [BNB 2008-3](#) 1/14/08 DOL Lawsuits Put Service Providers on Notice to Avoid Mismanagement of Pension Plan Assets
Pension Plan Fiduciaries Reminded to Actively Monitor Plan Service Providers
- [CB 2008-37](#) 8/11/08 DOL Updates Enforcement Manual Regarding “Fiduciary Violations Involving Gifts and Gratuities”
Pension Plan Fiduciaries Reminded to Actively Monitor Plan Service Providers
- [RM 2009-36](#) 5/28/09 IRS Employee Plans Team Audit Program Releases Compliance Trends for Pension Plans, Including Multiemployer Plans
DOL Investment Regulations Delayed Again
- [BNB 2011-52](#) 8/18/11 Update of IRS' Employee Plans Compliance Unit Multiemployer Plans Projects
- [BNB 2011-71](#) 11/1/11 IRS Employee Plans Compliance Unit Project: Form 5500 Non-Filers and Late Filing Penalty Awareness
- [CB 2011-74](#) 11/11/11 OCR HIPAA Privacy and Security Rules Audit Program
Up to 150 Audits to be Performed Between November 2011 and December 2012
- [BNB 2012-29](#) 5/31/12 Update on OCR HIPAA Privacy and Security Rule Audits

- [BNB 2013-02](#) IRS Updates EPCRS
1/10/13
- [CB 2013-13](#) Updated List of Documents Requested During DOL Audits of Health Care Plans
3/4/13
- [BNB 2013-64](#) IRS – Tools to Prepare for a Pension Plan Audit
10/29/13
- [BNB 2013-67](#) Top Ten IRS Audit Issues – Multiemployer Pension Plans
11/8/13
- [BNB 2015-21](#) IRS Updates EPCRS
5/8/15
- [BNB 2015-26](#) EBSA Publishes Plan Audit Quality Report
6/4/15
Audit Deficiencies Putting Plans and Participants at Risk
- [BNB 2015-34](#) Recent Trade Bill Increases Penalties for Failing to File IRS Information Returns
7/14/15
Includes ACA MEC and Employer Reporting Information Returns
- [BNB 2016-14*](#) Getting it Right – Know Your Fiduciary Responsibilities: DOL Webcasts
3/9/16
for Retirement and Health Plan Sponsors
- [CB 2016-39*](#) Phase Two HIPAA Privacy Audits Have Begun
7/22/16
- [BNB 2016-42*](#) DOL Updates Civil Monetary Penalties Under ERISA
8/3/16
- [BNB 2016-48*](#) OCR Announces Initiative for Wider Investigation of Breaches Affecting Fewer than
8/25/16
500 Individuals

B. REPORTING AND DISCLOSURE

1. REPORTING TO GOVERNMENT AGENCIES

5500 / EFAST2 / Other Notices

- [BNB 2008-34](#) DOL Releases Guidance on Service Provider Fee Disclosure Requirement on New
7/16/08
Form 5500 Schedule C
- [SB 2009-57](#) DOL Releases Additional Guidance on Service Provider Fee Disclosure Requirement
10/28/09
on New Form 5500 Schedule C
- [BNB 2010-36](#) DOL Announces New E-Signature Option for Service Providers E-Filing Forms 5500
5/14/10
and 5500-SF
Update on Schedule SSA Filing
- [BNB 2010-56](#) DOL Releases Updated EFAST2 FAQs on Credentials and Attachments
7/15/10
DOL Letter on Schedule C Issue

- [BNB 2012-03](#) IRS Posts Retirement Plan FAQs Regarding Form 8955-SSA
1/13/12
- [BNB 2012-36](#) President Signs Bill Raising PBGC Premiums For Single-Employer and
7/9/12 Multiemployer Pension Plans
Bill Also Contains Pension Funding Stabilization For Single-Employer Pension Plans Only
Change to Passwords for "My PAA" PBGC Premium Payment Program
- [BNB 2012-37](#) IRS Publishes Proposed Regulations For Form 8955-SSA
7/16/12
- [BNB 2013-08](#) DOL Revises Form 5500 Delinquent Filer Voluntary Compliance Program
1/31/13
- [BNB 2015-12](#) New Mandatory Electronic Filing for Certain Form 8955-SSA and 5500 Series
3/31/15 Returns
- [SB 2015-28](#) Draft Form 5500 SUP Previews New Information to be Requested by IRS from
6/19/15 Sponsors of Pension Plans
- [BNB 2015-49](#) PBGC Issues Final Regulations Requiring E-Filing of Certain Multiemployer
9/22/15 Plan Notices
- [BNB 2015-62](#) DOL Releases Advance Copies of 2015 Form 5500
12/8/15
- [BNB 2016-10*](#) IRS Announces Plan Sponsors Should Not Complete the IRS Compliance Questions
2/19/16 on the 2015 Form 5500
- [CB 2016-41*](#) Proposed Revisions to Form 5500 and Schedules Published
7/29/16
- [BNB 2016-49*](#) IRS Clarifies Form 5500 Instructions Pertaining to Required Minimum Distributions
9/1/16 for Missing Participants
IRS Updates RMD Correction Webpage
- [BNB 2016-59*](#) IRS Posts Notice About Compliance Questions on the 2015 and 2016 Form 5500
10/21/16 Returns
SSA Announces Social Security COLA for 2017

LM-10 / LM-30

- [CB 2006-11](#) Office of Labor-Management Standards (OLMS) Extends Filing Deadline For
3/8/06 LM-10s and LM-30s to May 15, 2006
OLMS Also Posts New Frequently Asked Questions (FAQs) on its Website
- [CB 2007-38](#) Final Rule Revising Form LM-30 Labor Organization Officer and Employee Report
7/10/07 Issued by DOL
Payments or Gifts Valued at \$20 or Less Do Not Need To Be Included In Determining Whether the \$250 Threshold Has Been Met!!!

- [SB 2007-45](#) OLMS Issues Correction to Final LM-30 Rule
8/2/07 *No LM-30 Reports Due Under New Final Rule Until at Least November 16, 2008*
- [CB 2007-57](#) DOL Issues FAQs on the Revised LM-30 Report
10/5/07 *Revised Form LM-30 Must be Filed for Reports Covering Any Fiscal Years That Began On or After August 16, 2007*
First LM-30 Report Due on or after November 16, 2008
- [BNB 2007-65](#) OLMS Releases New or Expanded Form LM-10 FAQs
10/29/07
- [BNB 2009-24](#) Temporary, Limited Change in Form LM-30 Enforcement Actions
3/27/09
- [BNB 2010-62](#) OLMS to Publish Proposed Revisions to Form LM-30
8/11/10
- [CB 2011-75](#) OLMS Revises Form LM-30
11/15/11 Reverses Many Reporting Requirements of 2007 Rule

Other Reporting

- [BNB 2008-54](#) OLMS Publishes Final Regulation for Form T-1 Requiring Labor Organizations to
10/20/08 File Reports on Trusts
Reports Not Required on Trusts Filing Form 5500
- [BNB 2012-13](#) Responsibility of Pension Plan Fiduciaries to Report to DOL the Failure of Covered
3/13/12 Service Providers to Make the Required Compensation Disclosures
- [BNB 2013-05](#) Little Noted Important Change to Form 990 Schedule R
1/23/13
- [BNB 2013-06](#) Update on Change to Form 990 Schedule R
1/25/13
- [BNB 2014-09](#) IRS Announces Use of Form 8822-B for Filing Changes of Address, Etc.
2/26/14
- [BNB 2014-48](#) DOL Proposes to Require E-Filing of Apprenticeship and Training Plan Notices
10/10/14
- [BNB 2015-16](#) PBGC Proposes Mandatory E-Filing for Certain Multiemployer Plan Notices
4/7/15

2. DISCLOSURE TO PARTICIPANTS

Use Of Electronic Media For Participant Disclosures

- [RM 2002-16](#) Department of Labor Publishes **Final** Regulations Regarding Use of Electronic Media
4/22/02 For Participant Disclosures and Fund Record Retention

[BNB 2006-59](#) IRS Publishes **Final** Regulations Concerning the Use of Electronic Media for Providing Employee Benefit Notices and Making Employee Benefit Elections and Consents
10/24/06

[BNB 2011-58](#) DOL Issues Interim E-Disclosure Policy Under Participant Fee Disclosure Regulations
9/16/11

Summary Plan Description (SPD)

[RM 2007-15](#) Summary of Material Modifications (SMM)
4/24/07 *When is an SMM Required Under ERISA?*

[CB 2011-31](#) Supreme Court Limits ERISA Benefit Claims To The Language of the Plan Document
5/18/11 *Holding the SPD is Not Part of the Plan Document*

[CB 2011-32](#) CIGNA Corporation, et al, v. Amara, et al - Part II
5/19/11 *The Supreme Court on Possible Equitable Relief for Misrepresentations of Plan Sponsors to Plan Participants*

[CB 2011-33](#) CIGNA Corporation, et al, v. Amara, et al - Part III
5/24/11 *Where Do We Go From Here?*

Responding To Participant Requests

[BNB 88-4](#) DOL Advisory Opinions Set Conditions Under Which Trustee Minutes Must Be Disclosed To Participants - Three Advisory Opinions Attached
3/8/88

[RM 96-32](#) DOL Issues *Advisory Opinion 96-14A* Requiring Group Health Care Plans To Reveal To Participants The Fee Schedule(s) Used By A Health Care Plan To Reimburse Service Providers
8/15/96

[RM 97-15](#) DOL *Advisory Opinion 97-11A* Limits Access Of Participants To Plan's Contract With A TPA Firm
4/15/97

[RM 99-17](#) IRS Issues **Final** Regulations On Public Disclosure Of Select Documents (*Form 1024* and *Form 990*) By 501(c) Trusts
4/29/99

[BNB 2003-27](#) U.S. Court of Appeals For The Ninth Circuit Warns Pension Trustees About Their Recordkeeping Responsibilities (*Shaver v. Operating Engineers Local 428 Pension Fund*)
7/3/03

Funding Notices

[BNB 2010-83](#) DOL Publishes Proposed Regulation On Annual Funding Notice for Defined Benefit Plans
11/22/10

[CB 2015-03](#) Final Multiemployer DB Funding Notice Regulation Issued Applicable 1st Plan Year On or After January 1, 2015
2/3/15 *Model Notice Included*

Periodic Benefit Statements (as required under the PPA)

- [RM 2006-67](#) 12/27/06 EBSA Releases Guidance on the Periodic Benefit Statements Required Under the PPA
- [SB 2007-60](#) 10/15/07 DOL Changes Due Date for Periodic Benefit Statement for DC Plans *without Participant Investment Direction*
- [CB 2012-07](#) 2/6/12 Covered Service Provider Fee Disclosures and Participant Fee Disclosures Compliance Dates Pushed Back
- [BNB 2015-14](#) 3/25/15 DOL Regulation Allows Participant-Directed Individual Account Plans Flexibility in Furnishing Required Annual Investment and Plan-Related Information

C. HEALTH CARE: LEGISLATION, REGULATIONS, AND LITIGATION

1. HEALTH INSURANCE PORTABILITY & ACCOUNTABILITY ACT OF 1996 (HIPAA)

- [RM 2005-16](#) 3/18/05 Final HIPAA Portability Regulations Published; Few Significant Changes to 1997 Regulations – Regulations Apply To Plan Years Starting On Or After July 1, 2005
- [BNB 2006-10](#) 2/28/06 Final Rule on HIPAA Administrative Simplification Enforcement Effective March 16, 2006
- [BNB 2006-12](#) 3/9/06 Update on the Compliance Deadline for Group Health Plans under the HIPAA National Provider Identifier (NPI) Final Rule
Compliance Deadline for Most Group Health Plans is May 23, 2007 (May 23, 2008 for Small Health Plans)
- [BNB 2006-65](#) 12/15/06 IRS, EBSA and PBGC Jointly Publish **Final** HIPAA Nondiscrimination and Wellness Regulations
- [SB 2007-14](#) 4/9/07 CMS Announces Implementation of National Provider Identifier (NPI) "Contingency Plan" Allowing Health Plans, Providers and Clearinghouses to Use "Legacy Identifiers" Until May 23, 2008
- [BNB 2007-17](#) 4/27/07 CMS Update on NPI Compliance Contingency Guidance
- [RM 2007-18](#) 4/27/07 "Wellness Programs" Allowed Under the HIPAA Non-Discrimination Regulations
- [SB 2007-24](#) 5/25/07 CMS Announces System Whereby Health Plans and Others May Obtain Health Care Providers' NPIs from a CMS Website
- [BNB 2007-25](#) 6/1/07 IRS Encourages Development of Electronic Health Records
CMS Publishes Helpful Information on NPIs
- [BNB 2009-23](#) 3/26/09 New Law Adds Special Enrollment Events Under HIPAA

EDI Standards Under HIPAA

- [RM 2008-41](#) HHS Releases Proposed Standards for HIPAA Electronic Transactions
8/25/08
- [BNB 2011-45](#) HHS Releases First Administrative Simplification Rules Under PPACA Involving Electronic Health Transactions
7/25/11
January 1, 2013 Compliance Date
- [BNB 2012-04](#) HHS Adopts HIPAA Standard for Electronic Funds Transfers/Remittance Advice
1/17/12
- [BNB 2012-20](#) HHS Proposes New Required Health Plan Identifier and One-Year Delay of ICD-10
4/17/12
- [BNB 2012-48](#) CMS Adopts Requirement for Health Plan Identifier
9/21/12
Delays Use of ICD-10
- [BNB 2014-13](#) New Requirements for Health Plans to Demonstrate Compliance with HIPAA Electronic Transaction Rules
3/24/14
- [BNB 2014-16](#) New Law Delays ICD-10 Until at Least October 1, 2015
4/8/14
- [BNB 2014-24](#) November 5, 2014 Deadline to Obtain a Health Plan Identifier Approaching Electronic Transaction Rules
5/15/14
- [BNB 2014-38](#) New Regs Finalize Delay of ICD-10 Code Sets Until October 1, 2015
8/18/14
- [SB 2014-52](#) HHS Indefinitely Delays Enforcement of HPID Regulations
11/3/14
- [BNB 2016-47*](#) CMS Announces New Administrative Simplification Website
8/19/16

Privacy and Security Rules Under HIPAA

- [BNB 2005-18](#) Center For Medicare & Medicaid Services (CMS) Issues Series of Papers on the HIPAA Security Rule – *National Institute Of Standards And Technology (NIST) Issues Resource Guide For Implementing The HIPAA Security Rule*
4/22/05
- [BNB 2005-29](#) Center For Medicare & Medicaid Services ("CMS") Posts Three New "Frequently Asked Questions" ("FAQs") On Its Website Addressing The "Security Incident" Reporting Requirements Of The HIPAA Security Rule
6/24/05
- [BNB 2005-30](#) Center For Medicare & Medicaid Services ("CMS") Issues Additional Papers in its Series of Papers On The HIPAA Security Rule
6/24/05
- [BNB 2005-35](#) CMS Releases Sixth Paper in HIPAA Security Series – *Paper Addresses Topics of "Risk Analysis" and "Risk Management"*
8/26/05

<u>BNB 2006-15</u> 3/20/06	Department of Labor (DOL) Issues Advisory Opinion Concerning Employer Contributions in a Multiemployer Health Plan for an Employee on Family and Medical Leave Act (FMLA) Leave <i>Office of Civil Rights (OCR) Issues New Frequently Asked Question on Health Plans Disclosing Protected Health Information (PHI) to Persons Assisting Beneficiaries</i>
<u>BNB 2006-16</u> 4/4/06	RDS Website Flooded With New Information <i>CMS Releases Two Documents Concerning the Disclosure of Creditable Coverage to CMS</i>
<u>BNB 2006-47</u> 8/18/06	Office of Civil Rights (OCR) Releases New FAQ on Disclosing PHI
<u>BNB 2007-1</u> 1/5/07	CMS Releases HIPAA Security Guidance For Remote Use of and Access to Electronic Protected Health Information <i>IRS Releases Updated Revenue Procedures</i>
<u>BNB 2007-9</u> 3/16/07	Recent Data Losses Involving "PHI" Highlight the Need to be Diligent in Protecting PHI <i>Large Data Losses Usually Involve E-PHI</i>
<u>BNB 2007-16</u> 4/27/07	HHS Launches New Health Information Privacy Website on HIPAA Privacy Compliance and Enforcement
<u>BNB 2008-27</u> 6/16/08	HHS Launches New Website on HIPAA Privacy Compliance and Enforcement
<u>BNB 2008-45</u> 9/19/08	New HIPAA Privacy Rule Guidance on Communications with a Patient's Family, Friends or Others Involved in the Patient's Care
<u>BNB 2009-27</u> 4/6/09	OCR Issues FAQs on the Disposal of Protected Health Information
<u>RM 2009-47</u> 8/7/09	Changes to HIPAA Privacy and Security Rules Made by New Stimulus Law
<u>SB 2009-50</u> 8/24/09	Interim Final HIPAA Privacy Rule Breach Notification Regulation Published
<u>SB 2010-14</u> 3/2/10	Group Health Plans Deadline to Revise and Distribute HIPAA Privacy Notices Approaches
<u>BNB 2010-23</u> 3/25/10	OCR Updates Status of HITECH Regulations
<u>BNB 2010-54</u> 7/14/10	HHS Publishes Proposed Regulations Under the HITECH Act Strengthening Health Information Privacy and Security
<u>BNB 2011-47</u> 7/29/11	\$4.3 Million Reasons to Obey the HIPAA Privacy Rule <i>First Civil Money Penalty by HHS for HIPAA Privacy Rule Violations</i>
<u>CB 2011-74</u> 11/11/11	OCR HIPAA Privacy and Security Rules Audit Program <i>Up to 150 Audits to be Performed Between November 2011 and December 2012</i>

- [BNB 2012-38](#) OCR Post HIPAA Audit Protocols on Website
7/19/12
- [CB 2012-54](#) Security Rule Enforcement Continues
11/2/12 *Provider Tagged in \$1.5 Million Settlement with HHS*
- [CB 2013-09](#) New HIPAA Rules Affect Plans, Business Associates, Subcontractors, Breach of PHI
2/12/13 Standard and More!!!
- [BNB 2013-30](#) A Look at the Civil Monetary Penalties for Violations of the HIPAA Privacy and
5/24/13 Security Rules
- [BNB 2013-31](#) Breach of Security Rule Basics Costs Provider \$400,000
5/30/13
- [BNB 2013-46](#) September 23, 2013 Compliance Date for HIPAA Privacy Changes is Fast-
8/20/13 Approaching
- [BNB 2013-47](#) HHS Privacy Breach Settlement Costs Health Plan \$1.2M
8/22/13 *PHI Left on Photocopier Hard Drives Results in Breach of PHI for over 300,000
Individuals*
- [CB 2013-56](#) Model Notices of HIPAA Privacy Practices Released
9/18/13
- [BNB 2013-58](#) Jury Trial Verdict for \$1.44 Million Against Walgreens and Pharmacist for Breach
10/29/13 of HIPAA Privacy Rule
- [CB 2015-04](#) The “Hack” at Anthem and the HIPAA Privacy Rules on Breach Notification
2/6/15
- [CB 2015-06](#) Anthem to Notify HHS of Breach and Provide Identity Theft and Other Protections
2/12/15
- [BNB 2016-37*](#) Failure to Use Business Associate Agreements and an Unprotected iPhone Turn Out to
7/14/16 be Co\$tlly Mistakes for Health Care Providers Under HIPAA Privacy Rules
- [CB 2016-39*](#) Phase Two HIPAA Privacy Audits Have Begun
7/22/16
- [BNB 2016-45*](#) OCR Releases New HIPAA Privacy/Security Rule Guidance on the Threat of
8/12/16 Ransomware
- [BNB 2016-48*](#) OCR Announces Initiative for Wider Investigation of Breaches Affecting Fewer than
8/25/16 500 Individuals
- [CB 2016-60*](#) OCR Guidance on HIPAA & Cloud Computing
10/27/16
- [SB 2016-67*](#) HHS Alert: Phishing Email Disguised as Official OCR Email
11/30/16

2. MEDICARE REFORM AND PRESCRIPTION DRUGS (INCLUDES PART D)

- [CB 2005-17](#) **FINAL RULES ISSUED FOR THE MEDICARE PART D PRESCRIPTION DRUG BENEFIT** – 28% Subsidy and "Wrap-Around" Coverage Options for Multiemployer Retiree Health Plans Discussed - *All Plans Offering Prescription Drug Coverage to Medicare Eligibles Must Provide Information on Creditable Coverage*
4/22/05
- [BNB 2005-25](#) CMS Releases Guidance On Actuarial Equivalence Calculation, Notice of Creditable Coverage and fa Model Notice and Introduces New Retiree Drug Subsidy (RDS) Website
6/10/05
- [BNB 2005-42](#) CMS Releases Document Addressing “Qualifying Covered Retiree” Issues – *Four-Page Document Contains Five Questions and Answers on Who is a “Qualifying Covered Retiree”*
9/23/05
- [CB 2006-1](#) RDS Reminds Plan Sponsors Applying for Medicare Part D Subsidy of “Written Agreement” Requirement
1/6/06
- [BNB 2006-17](#) CMS Releases Guidance on How to Find HIPAA Information on its New Website *DOL Announces New Mailing Address for Delinquent Filer Voluntary Correction Program*
4/4/06
- [SB 2007-14](#) CMS Announces Implementation of National Provider Identifier (NPI) "Contingency Plan" Allowing Health Plans, Providers and Clearinghouses to Use "Legacy Identifiers" Until May 23, 2008
4/9/07
- [BNB 2007-29](#) Medicare Part D To Cover Vaccine Administration Costs
6/7/07
- [BNB 2007-62](#) CMS Releases Updated Guidance on the Part D “Disclosure to CMS Form” and Instructions
10/19/07
- [BNB 2008-21](#) CMS Publishes Final Medicare Part D Regulations
4/28/08
- [BNB 2009-5](#) CMS Publishes Interim Final & Proposed Revisions to RDS-Related Regulation *CMS Also Posts Revised Guidance on Rebates and Other Price Concessions*
1/19/09
- [BNB 2011-15](#) Update on Medicare Part D Retiree Drug Subsidy Audits
3/18/11
- [BNB 2011-28](#) Medicare Part D Creditable Coverage Notices Due By October 15 Each Year Instead of November 15
5/10/11
- [BNB 2011-46](#) Update on Medicare Part D Retiree Drug Subsidy Audits
7/27/11

3. NEWBORNS' & MOTHERS' HEALTH PROTECTION ACT OF 1996 (NMHPA)

- [BNB 2008-55](#) DOL Publishes Final Regulations Under the Newborns’ and Mothers’ Health Protection Act
10/21/08

4. MENTAL HEALTH PARITY AND ADDICTIONS EQUITY ACT (MHPAEA)

- SB 2008-50** Emergency Economic Stabilization Act of 2008 Passed by Congress Contains
10/7/08 Mental Health Parity Amendment
- SB 2008-67** Congress Passes Technical Correction to Paul Wellstone and Pete Domenici Mental
12/17/08 Health Parity and Addiction Equity Act of 2008
President Expected to Sign Bill
- SB 2010-09** IRS, DOL & HHS Jointly Publish Interim Final Rules Under the Paul Wellstone and
2/5/10 Pete Domenci Mental Health Parity and Addiction Equity Act
- SB 2010-52** DOL Posts FAQ on Limited Safe Harbor for Complying with the Mental Health Parity
7/6/10 and Addiction Equity Act
- BNB 2011-01** Additional FAQs on Affordable Care Act and MHPAEA
1/4/11
- BNB 2012-25** DOL Issues New FAQs on MHPAEA
5/11/12 *Clarification on Participant Fee Disclosure FAB*
- BNB 2012-30** FAQs for Employees about the Mental Health Parity and Addiction Equity Act
6/1/12
- BNB 2012-41** DOL Webcast on Mental Health Parity Compliance Assistance Highlights Updated
8/21/12 ERISA Compliance Checklist
- BNB 2013-69** Final Regulations Under MHPAEA Published
11/15/13 *Regulations Applicable to Plan Years Beginning On or After July 1, 2014*
- BNB 2013-70** A Look at the FAQs Released with the Final MHPAEA Regulations
11/26/13
- BNB 2014-41** Oregon District Court Holds that an Exclusion for ABA Therapy in ERISA Group
8/22/14 Health Plans that Cover Treatment for Autism Violates Federal Mental Health Parity
Law
- BNB 2016-18*** Health Plan's Exclusion of Mental Health Benefits Provided at Residential Treatment
3/24/16 Facility Violated the Mental Health Parity and Addiction Equity Act
- BNB 2016-26*** District Court Allows Claim that Blanket Exclusion of Residential Treatment Centers
5/19/16 for Mental Illness Violates Parity Act to Proceed
- BNB 2016-29*** DOL Post Parity Act Guidance on Website
6/3/16 *"Warning Signs – Plan or Policy Non-Quantitative Treatment Limitations (NQTLs)
that Require Additional Analysis to Determine Mental Health Parity Compliance"*
- BNB 2016-70*** New ACA FAQs on Preventive Services Affecting Non-Grandfathered Plans and the
12/12/16 MHPAEA

5. WOMEN'S HEALTH AND CANCER RIGHTS ACT OF 1998 (WHCRA)

[RM 2004-38](#) **May 2005** Is Target Date For DOL **Interim Final** Regulations On Mastectomy Coverage and Reconstructive Surgery Requirements
7/7/04

6. FAMILY MEDICAL LEAVE ACT (FMLA) REQUIREMENTS

[BNB 2006-15](#) Department of Labor (DOL) Issues Advisory Opinion Concerning Employer Contributions in a Multiemployer Health Plan for an Employee on Family and Medical Leave Act (FMLA) Leave
3/20/06
Office of Civil Rights (OCR) Issues New Frequently Asked Question on Health Plans Disclosing Protected Health Information (PHI) to Persons Assisting Beneficiaries

[BNB 2008-5](#) New Law Expands FMLA Leave
2/5/08

[BNB 2008-71](#) DOL Publishes Final FMLA Rule
12/23/08

[BNB 2009-64](#) New Law Changes FMLA Leave for Military-Related Needs
12/14/09

7. CLAIMS PROCESSING REQUIREMENTS

[BNB 2011-68](#) Importance of a "Reasoned" Response in Denials of Benefit Claims and Appeals
10/20/11

[CB 2014-01](#) Supreme Court Upholds ERISA Plan's Limits on Time to File Lawsuit for Benefits
1/14/14

[BNB 2015-61](#) DOL Publishes Proposed Regulations Concerning Disability Benefit Claim Denials and Appeals
12/4/15

[BNB 2016-19*](#) Another Circuit Court Holds the Failure to Disclose Plan's Limitations on Filing a Lawsuit for Benefits Violates ERISA
4/1/16

8. HEALTH PLAN LITIGATION

Subrogation Cases

[BNB 2006-29](#) U.S. Supreme Court Holds ERISA Section 502(a)(3)(B) Allows Health Plan to Obtain Reimbursement Under a Subrogation Clause, Distinguishing *Knudson*
5/19/06

[RM 2006-33](#) Subrogation Cases Illustrate Important Rules to Follow in Protecting Health Plan's Subrogation Rights
6/2/06

[BNB 2012-42](#) 3rd Circuit Holds Equitable Defenses Available Against Health Plan's Subrogation Claim
8/27/12
Case Headed to U.S. Supreme Court

[BNB 2013-25](#) Supreme Court Upholds Plan's Reimbursement Provision But Uses Common Fund Doctrine to Allocate Attorney's Fees Where Plan is Silent on Such
5/6/13

[CB 2016-09*](#) U.S. Supreme Court Limits the Reach of a Plan's Subrogation Clause Under ERISA
2/12/16 Where the Participant Spends the \$\$

Plan Limitations on Time to Sue

[CB 2014-01](#) Supreme Court Upholds ERISA Plan's Limits on Time to File Lawsuit for Benefits
1/14/14

[BNB 2014-42](#) Sixth Circuit Court Holds Failure to Include "Time Limit to Sue" in Benefit Denial
8/28/14 Letters Renders Denial Non-Compliant with ERISA's Claims Regulations

[BNB 2015-44](#) Third Circuit Court Joins Other Circuits Holding ERISA Plan Benefit Denial Letters
9/4/15 Must Contain Any "Plan-Imposed" Time Limits to File a Lawsuit

[BNB 2016-19*](#) Another Circuit Court Holds the Failure to Disclose Plan's Limitations on Filing a
4/1/16 Lawsuit for Benefits Violates ERISA

COBRA Litigation

[BNB 2005-32](#) Tenth Circuit Defines Term "Legal Separation" in Context of COBRA Qualifying
7/29/05 Event

[BNB 2006-30](#) Over \$90,000 in Penalties Awarded in COBRA Rights Notice Case
5/24/06

[RM 2006-31](#) The Importance of COBRA Notice and Record-Keeping Procedures
5/24/06

[BNB 2007-7](#) Eighth Circuit Case Illustrates Importance of COBRA Record-Keeping Procedures
3/8/07

Miscellaneous

[BNB 2004-45](#) District Court Dismisses Lawsuit Seeking to Transfer "Banked Hours" From
8/10/04 One Multiemployer Health & Welfare Fund to Another Multiemployer Health & Welfare Fund; Fourth Circuit Court of Appeals Upholds District Court

[RM 2005-6](#) Health Plan Exclusions for Gastric-Bypass Operations *Or, How to Write an Exclusion
1/14/05 that Holds Up in Court*

[CB 2005-23](#) Michigan Court of Appeals Upholds \$275,000 Verdict Against Local Union Whose
6/3/05 Negligence Allowed Member's Identities To Be "Stolen"

[RM 2007-19](#) A Look at ERISA Section 411
4/30/07 *Prohibitions Against Persons Convicted Or Imprisoned For Various Crimes From Holding Certain Positions With Any Employee Benefit Plan*

[BNB 2013-38](#) \$5.1 Million Dollar Verdict Against TPA for Hidden Fees Highlights Need for
7/10/13 Health Plan Service Providers to Disclose Compensation

[BNB 2013-44](#) Sixth Circuit Upholds Verdict Against BCBSM for Fiduciary Breach
8/6/13

9. MEDICARE AS SECONDARY PAYER RULES (MSP RULES – MMSEA 111 REPORTING)

(updates ceased 2010 – for current information see: <https://www.cms.gov/Medicare/Coordination-of-Benefits-and-Recovery/Mandatory-Insurer-Reporting-For-Group-Health-Plans/Overview.html>)

MMSEA Section 111 Reporting

- BNB 2008-2** New Medicare Secondary Payer Reporting Law Requires TPAs and Administrators to Report Information to HHS
1/11/08
- BNB 2008-35** Update on New Group Health Plan Data Reporting Requirement
7/25/08
- SB 2008-38** CMS Posts Proposed Guidance on Website Concerning the New Medicare Secondary Payor Law
8/13/08
- BNB 2008-43** CMS Posts Implementation Timeline for the New Medicare Secondary Payor Law
9/15/08
- RM 2008-47** CMS Issues Transition Guidance on New MSP Law for Current VDSA/VDEA Data Sharing Partners
9/22/08
- BNB 2009-7** CMS Posts Updates to Section 111 Reporting Website
1/23/09
- RM 2009-9** CMS Audits Health Plans Receiving Part D Retiree Drug Subsidy
1/27/09
- BNB 2009-40** CMS Posts Guidance on Obtaining SSNs and HICNs for RREs for Section 111 Reporting
6/30/09
CMS Also Updates Section 111 Reporting Guide
- SB 2009-48** CMS RDS Center Makes Several Important Announcements
8/11/09
RDS Actuaries Must Be Ready to Take Immediate Action
- BNB 2009-52** CMS Posts Revised Forms for Obtaining SSNs and HICNs for RREs for Section 111 Reporting
9/8/09
IRS Releases Safe Harbor Notices for Participant Distributions

10. COBRA REQUIREMENTS

- RM 2004-33** DOL Releases **Final** Regulations On COBRA Notice Requirements - Includes regulations for six different COBRA notices
6/3/04
- RM 2004-37** DOL Issues Two Technical Corrections To **Final** COBRA Notice Regulations
6/28/04
- RM 2007-56** A Refresher on COBRA and the Cessation of Contributions by an Employer to a Multiemployer Group Health Plan
10/5/07
- RM 2008-49** What to do if a Provider Calls the Fund Office to Verify Coverage of a Participant on COBRA?
10/3/08
Be Very Careful!! Incomplete Disclosure Can Be Co\$tly

[BNB 2010-07](#) Group Health Plan Payment of Excise Taxes for Violations of COBRA and HIPAA
1/29/10

[BNB 2012-22](#) IRS Posts a Comprehensive Audit Techniques and Tax Law COBRA Guide
4/26/12

[SB 2013-28](#) Employer Notices to Employees About Coverage Under the Health Care Exchanges
5/15/13
Required by October 1, 2013
Revised Model COBRA Election Notice Also Received

[BNB 2016-46*](#) New ACA FAQ Addresses Adding Additional Information About Marketplace
8/17/16
Coverage to the COBRA Election Notices

11. ERISA DEFINITION OF A COLLECTIVELY BARGAINED PLAN

[CB 2003-17](#) **Final** DOL Regulations Released Defining A Collectively Bargained Welfare Plan
4/24/03
For Section 3(40) Enforcement Purposes

12. DOL GUIDANCE (MISCELLANEOUS)

[RM 2003-21](#) Guidelines For Allocating Defined Contribution Plan Expenses To Individual
5/27/03
Participant Accounts

[BNB 2004-44](#) Employee Benefits Security Administration Releases Advisory Opinion On
8/10/04
“Remembrance Fund” Exemption From ERISA

[RM 2006-22](#) DOL Issues Guidance on the Duties and Responsibilities of Entities and Fiduciaries
4/21/06
Distributing Settlement Proceeds to ERISA Plans Relating to Late-Trading and
Market-Timing Mutual Fund Abuse Settlements

[BNB 2010-11](#) DOL Publishes Model Notice Under Children’s Health Insurance Program (CHIP)
2/5/10
Reauthorization Act of 2009

[BNB 2014-56](#) DOL Releases Updated CHIP Notice
11/26/14
Employer Notice About ACA Marketplaces Updated

[BNB 2015-17](#) DOL Proposes New Regulation Defining “Fiduciary”
4/15/15

13. GENETIC INFORMATION NONDISCRIMINATION ACT (GINA)

[RM 2008-26](#) Congress Passes Bill Banning Genetic Discrimination – President Expected to Sign
5/14/08
Bill Into Law
Law Prevents “Genetic Information” Discrimination

[BNB 2009-55](#) Three Agencies Release Interim Final Rules Prohibiting Discrimination Based on
10/5/09
Genetic Information in Health Insurance Coverage and Group Health Plans Under
GINA

[BNB 2009-59](#) Proposed Regulations Under GINA Will Impact Health Plan’s Privacy Notices
11/3/09

[BNB 2010-66](#) DOL Releases FAQs on GINA
9/20/10

[BNB 2016-32*](#) A Review of the GINA Regulations Applicable to Group Health Plans
6/15/16

[BNB 2016-33*](#) EEOC Publishes Final ADA and GINA Regulations Concerning Wellness Programs
6/22/16

14. QUALIFIED MEDICAL CHILD SUPPORT ORDER (QMCSO)

[BNB 2008-65](#) DOL Posts QMCSO Guide in Q&A Format on Website
12/12/08

15. PATIENT PROTECTION AND AFFORDABLE CARE ACT (ACA)

Annual / Lifetime Limit

[BNB 2010-47](#) Health Care Reform Regulations Posted on “Preexisting Condition Exclusions,”
6/23/10 “Lifetime and Annual Limits,” “Rescissions” and “Patient Protections”
Regulations Allow 3-Year Phase-In of Restricted Annual Limits

[BNB 2014-51](#) Final “Excepted Benefits” Regulations Released
8/15/14 *Applicable for the 2015 Plan Year*

Cadillac Tax

[RM 2014-10](#) The “Cadillac Tax” on Employer-Sponsored Health Plans
3/5/14

[BNB 2015-65](#) “Cadillac Tax” Delayed Until 2020
12/21/15

[BNB 2016-11*](#) IRS Notice Gives Further Guidance on HRAs and the ACA
2/29/16

Claims and Appeals

[BNB 2010-59](#) Interim Final Regulations Concerning the Internal Claims and Appeals and External
7/23/10 Review Processes Implementing Section 2719 of the Affordable Care Act

[SB 2011-17](#) Extension of Non-Enforcement Period Relating to Certain Procedures for Internal
3/21/11 Claims and Appeals under PPACA Until Plan Years Beginning on or After
January 1, 2012

[BNB 2011-42](#) Amendments to PPACA Rules on Internal Claims and Appeals and External Review
7/1/11 Processes and Model Notices

[BNB 2011-50](#) A Closer Look At the Amended Claims and Appeals Regulations Applicable to NON-
8/11/11 Grandfathered Health Plans

Dependent Coverage

[BNB 2010-32](#) IRS Issues Notice Regarding Tax-Fee Nature of Dependent Coverage under Health
4/29/10 Reform Laws
CRS Issues Publications on Health Reform Laws

[CB 2010-34](#) Regulations Issued Relating to Dependent Coverage of Children to Age 26 Under
5/5/10 the Patient Protection and Affordable Care Act

[BNB 2010-35](#) 5/13/10 Statement of Assistant Secretary of Labor Phyllis C. Borzi Calling on Employers and Benefit Plans to Make Young Adult Coverage Available Immediately

[BNB 2015-61](#) 12/4/15 DOL Publishes Proposed Regulations Concerning Disability Benefit Claim Denials and Appeals

Employer Mandates and Reporting

[BNB 2013-04](#) 1/21/13 IRS Publishes Proposed Rule on ACA Requirement for Certain Employers to Provide Health Care Coverage

[BNB 2013-37](#) 7/3/13 Mandatory Employer Reporting and Coverage Requirements Delayed Until 2015

[SB 2013-39](#) 7/17/13 IRS Releases Guidance on Transitional Relief from Employer Reporting Requirements

[CB 2013-41](#) 7/23/13 Delay in Employer Mandate May Provide Opening for Reforms to the ACA
Three Union Presidents Send Fiery Letter to Democratic Congressional Leaders Warning of Dire Consequences to Economy Without Reform to the ACA

[SB 2013-53](#) 9/12/13 “No Fine or Penalty” for Failing to Provide Employee Notice About Health Insurance Marketplace

[SB 2013-63](#) 10/24/13 Proposed Code Section 6056 ACA Reporting Regulations Only Applies to Employers With More Than 50 People

[CB 2014-08](#) 2/13/14 ACA “Employer Mandate” Delayed Transition Rules For Multiemployer Plans Remain

[BNB 2014-15](#) 4/2/14 Final Code Section 6055 ACA Reporting Regulations

[BNB 2014-18](#) 4/16/14 Final Code Section 6056 ACA Reporting Regulations (Only Applies to Employers With 50 or More Employees)
Special Rules for Employers Contributing to Multiemployer Plans

[BNB 2014-30](#) 7/3/14 Correction to Section 6055 Regulations and Collecting Information on TINs

[BNB 2014-37](#) 8/6/14 IRS Releases Draft Versions of Forms for ACA Section 6055 and 6056 Health Coverage Information Reporting by Employers, Plan Sponsors, Insurers and Others

[BNB 2014-46](#) 10/3/14 IRS Releases Draft Versions of Instructions for Draft ACA Section 6055 and 6056 Reporting Form
No Reporting Due for 2014
Reporting for 2015 Not Due Until Early 2016

[BNB 2015-09](#) 2/27/15 IRS Releases New Reporting Forms
Filing Not Due Until 2016, But Recordkeeping Needed Now

[BNB 2015-13](#) 3/20/15 A Close Look at IRS Forms 1094-B and 1095-B
Reporting “Minimum Essential Coverage”

- [BNB 2015-38](#) A Closer Look at IRS Forms 1094-C and 1095-C
7/29/15
- [CB 2015-40](#) Draft IRS 2015 Form 1094/1095-C Instructions Give Clear Guidance to ALEs
8/10/15
Contributing to Multiemployer Plans
- [BNB 2015-41](#) A Look at the IRS Tutorial for E-filing ACA Forms
8/13/2015
- [BNB 2015-42](#) A Closer Look at the 2015 Draft Instructions to IRS Forms 1094-C and 1095-C
8/20/15
- [SB 2015-48](#) IRS Publishes Final Instructions and Forms for Reporting Health Care Coverage
9/18/15
Clarifies Contributing Employer Reporting Codes
- [BNB 2015-54](#) The Age 26 Rules, ALEs and Multiemployer Plans
10/16/15
- [BNB 2015-66](#) IRS Extends Compliance Dates for Forms 1094-B/1095-B and 1094-C/1095-C
12/29/15
- [BNB 2016-27*](#) IRS Releases “Affordability” Limit for Coverage Offered by ALEs for 2017
5/26/16
- [BNB 2016-36*](#) IRS Announces That ACA Information Returns Reported on Forms 1094 and 1095
7/8/16
May Continue to be Filed After June 30, 2016
- [BNB 2016-54*](#) IRS Publishes Proposed Regulations Addressing “Missing” SSNs on Form 1095-B &
9/26/16
and Form 1095-C, Part III
- [BNB 2016-55*](#) IRS Releases Final Forms 1094-B & 1094-C, 1095-B & 1095-C and Final Instructions
10/6/16
for Reporting 2016 Coverage
- [BNB 2016-66*](#) IRS Extends Date to Furnish Forms 1095-B and 1095-C by 30 Days (From
11/22/16
January 31, 2017 to March 2, 2017)
Dates for Filing Forms 1094-B, 1095-B, 1094-C or 1095-C Unchanged

Essential Health Benefits (EHB)

- [BNB 2011-67](#) IOM Recommends Criteria and Methods to Develop Essential Health Benefits
10/18/11
Package
- [BNB 2012-01](#) HHS Releases Proposal to Define Essential Health Benefits
1/10/12
- [BNB 2012-12](#) HHS Releases FAQs on Essential Health Benefits
3/2/12
- [BNB 2012-67](#) HHS Releases Proposed Regulations on Essential Health Benefits, Minimum Value
12/13/12
and More

- [BNB 2013-18](#) 4/3/13 Final Regulations on Essential Health Benefits, Out-of-Pocket Limits for Non-Grandfathered Plans and Minimum Value Calculator
- [BNB 2013-60](#) 10/14/13 Can a Self-Funded Group Health Plan Use Any State’s “Benchmark” Plan to Comply with the ACA’s Prohibition on Annual Limits on “EHBs”?
- [BNB 2013-61](#) 10/17/13 More on Self-Insured Group Health Plans and Choosing a “State” EHB Benchmark Plan for “Annual Limits” Analysis
- [BNB 2013-65](#) 11/1/13 One More Time... Self-Funded Multiemployer Health Plans, EHBs and ACA Annual Limits
- [SB 2014-29](#) 6/27/14 Updated 2015 State Benchmark Plans Released
Time to Check for Compliance with EHB Limits
- [BNB 2015-05](#) 2/11/15 Proposed Regulations on 2016 Reinsurance Fee, Out-of-Pocket Maximums and EHBs
- [BNB 2016-04*](#) 1/26/16 2017-2020 EHB Benchmark Plans
Used by Self-Funded Multiemployer Health Plans in Complying with the ACA “No Annual Limits” Rules

Health Insurance Exchanges

- [BNB 2011-51](#) 8/15/11 Proposed Regulations Provide Framework for Health Insurance Exchanges Under Affordable Care Act
- [BNB 2011-54](#) 8/25/11 New Proposed Regulations Under Affordable Care Act
- [BNB 2012-45](#) 9/7/12 Health Exchange Reinsurance Requirements under ACA Requires Fees to be Paid by Self-Insured Group Health Plans
- [BNB 2012-62](#) 12/4/12 Employers Must Provide Written Notice Concerning Health Care Exchanges No Later than March 1, 2013
- [BNB 2013-20](#) 4/9/13 CMS Releases Training Module on the Health Insurance Marketplace
- [SB 2013-28](#) 5/15/13 Employer Notices to Employees About Coverage Under the Health Care Exchanges Required by October 1, 2013
Revised Model COBRA Election Notice Also Received
- [BNB 2014-56](#) 11/26/14 DOL Releases Updated CHIP Notice
Employer Notice About ACA Marketplaces Updated

Health Plan Fees (PCORI and Reinsurance Fees)

- [BNB 2011-40](#) 6/29/11 New Health Plan Fees Coming in 2012
PPACA Comparative Clinical Effectiveness Research Fees Applicable ONLY to NON-Grandfathered Plans

- [CB 2012-21](#) IRS Publishes Regulations on PPACA "Effectiveness Fee"
4/24/12
- [CB 2012-65](#) HHS Publishes Proposed Regulations on Reinsurance Fee
12/11/12
Self-Insured, Self-Administered Health Plans Included
- [CB 2012-66](#) IRS Publishes Final Regulation on Effectiveness Fee
12/12/12
Fee Applies to Multiemployer Health Plans
- [CB 2013-07](#) New FAQs on ACA
1/28/13
Good News for Multiemployer Plans!!
- *Contrary to Earlier Indications, Multiemployer Health Plans May Use Plan Assets to Pay "Effectiveness Fee" (FAQ 8)*
 - *Employer Notice Deadline About Health Care Exchanges Moved from March 1, 2013 to Late Summer / Fall 2013 (FAQ 1)*
- [SB 2013-32](#) IRS Releases Revised Form 720 to be Used by Health Plans to Pay the Patient-Centered Outcomes Research Institute Fee (PCORI)
6/6/13
- [CB 2013-71](#) HHS Proposes Some Relief from Reinsurance Fee for Self-Insured, Self-Administered Health Plans
12/4/13
- [CB 2013-72](#) IRS Publishes Final Regulations on Health Insurance Providers Fee
12/6/13
Good News for Multiemployer Health Care Plans
- [BNB 2013-73](#) A Closer Look at the Health Insurance Provider's Fee
12/13/13
- [BNB 2014-12](#) HHS Finalizes Exemption From Reinsurance Fee for Certain Self-Insured, Self-Administered Health Plans
3/13/14
- [BNB 2014-23](#) HHS Sets 2015 Reinsurance Fee at \$44 Annually; About \$3.67 / Month
5/9/14
- [BNB 2014-27](#) HHS Releases Guidance on Payment of Reinsurance Fee
6/4/14
- [BNB 2014-32](#) IRS Updates Patient-Centered Outcomes Research Institute (PCORI) Fee Webpage
7/15/14
- [BNB 2014-44](#) CMS Guidance on "Reinsurance Fee"
9/10/14
Counting Method Examples for Contributing Entities
- [BNB 2014-47](#) Must the Plan Pay the Reinsurance Fee for Individuals for Whom the Plan is Secondary?
10/7/14
- [BNB 2014-50](#) CMS Releases Reinsurance Fee Payment Manuals
10/22/14
- [BNB 2014-53](#) Reinsurance Contributions Submission Process 101
11/5/14
Highlights from CMS Webinar

- [SB 2014-54](#) CMS Extends November 15 Deadline to Report 2014 Enrollment Counts for Reinsurance Fee to December 5
11/17/14
- [BNB 2014-57](#) IRS Sets PCORI Fee at \$2.08 per Covered Life
12/4/14
- [BNB 2015-05](#) Proposed Regulations on 2016 Reinsurance Fee, Out-of-Pocket Maximums and EHBs
2/11/15
- [BNB 2015-52](#) Upcoming “Reinsurance Fee” Deadlines
10/2/15
- [BNB 2015-53](#) IRS Sets PCORI Fee at \$2.17 per Covered Life
10/13/15
- [SB 2015-60](#) CMS Informally Advising Certain Self-Insured, Self-Administered Health Plans to File Notice of Such Status
11/30/15
- [BNB 2016-65*](#) IRS Sets PCORI Fee at \$2.26 per Covered Life
11/14/16

Minimum Value

- [BNB 2012-67](#) HHS Releases Proposed Regulations on Essential Health Benefits, Minimum Value and More
12/13/12
- [BNB 2013-18](#) Final Regulations on Essential Health Benefits, Out-of-Pocket Limits for Non-Grandfathered Plans and Minimum Value Calculator
4/3/13
- [BNB 2013-27](#) IRS Publishes Proposed "Minimum Value" Regulations (includes proposed "safe harbor" plan designs)
5/13/13

Plan Status (Grandfathered or Non-Grandfathered)

- [CB 2010-28](#) Update on Retiree Reinsurance Provision, Grandfathered Plans, Collectively Bargained Effective Date and Dependent Coverage Provisions
4/16/10
- [CB 2010-43](#) Regulations on “Grandfathered” Status Posted
6/15/10
Collectively Bargained Plans DO NOT Have Delayed Effective Date for Complying With Health Care Reform Law
- [BNB 2010-44](#) DOL Posts Table of Provisions Applying to Grandfathered Plans and Official Version of Regulations and Model Notice
6/18/10
- [BNB 2010-61](#) Health Care Reform Compliance Dates for Grandfathered and Non-Grandfathered Self-Insured Group Health Plans
8/4/10
- [BNB 2010-63](#) DOL Releases Guidance and Model Notices Concerning Federal External Review for Non-Grandfathered Self-Funded ERISA-Covered Group Health Plans
8/25/10

- [BNB 2010-68](#) 9/22/10 DOL Releases Guidance on Interim Procedures for Internal Claims and Appeals for Non-Grandfathered Health Plans, Affordable Care Act FAQs and Revised Model Notice of Adverse Benefit Determination
- [CB 2010-72](#) 10/11/10 New FAQs on Implementation of Affordable Care Act
Clarifies What Changes Affect Plan's Grandfathered Status
- [BNB 2010-82](#) 11/22/10 Amendment to Grandfather Rules Allows GHPs to Change Insurers Without Losing Grandfathered Status
- [BNB 2011-19](#) 4/4/11 FAQs About Affordable Care Act Implementation Part VI
- [BNB 2013-18](#) 4/3/13 Final Regulations on Essential Health Benefits, Out-of-Pocket Limits for Non-Grandfathered Plans and Minimum Value Calculator
- [BNB 2013-68](#) 11/13/13 Nondiscrimination in Health Care Providers Applies to Non-Grandfathered Multiemployer Group Health Plans Beginning with 2014 Plan Year
- [BNB 2015-20](#) 5/1/15 Final Regulations on 2016 Reinsurance Fee, Out-of-Pocket Maximums and EHBs
- [SB 2015-24](#) 5/27/15 New FAQ Clarifies 2016 Plan Year MOOP Limit for Non-Grandfathered Plans
FAQ on "Provider Non-Discrimination" Removed
- [BNB 2016-15*](#) 3/11/16 HHS Releases 2017 Maximum Annual Cost-Sharing Limits for Non-Grandfathered Health Plans

Preventive Services

- [BNB 2010-57](#) 7/19/10 Regulation on Preventative Services Required Under the Affordable Care Act Released
- [BNB 2011-49](#) 8/4/11 New Guidelines Expand Access to Preventative Services for Women in Non-Grandfathered Health Plans
- [BNB 2012-33](#) 6/25/12 Preventive Services for Women in Non-Grandfathered Health Plans Beginning 1st Plan Year on or after August 1, 2012
- [BNB 2012-43](#) 8/30/12 New Preventive Services Recommendation Affects NON-GRANDFATHERED Health Plans
- [CB 2012-64](#) 12/7/12 Proposed Wellness Program Regulations Issued Ups Rewards from 20% to 30% or More
- [BNB 2013-12](#) 3/1/13 ACA FAQ Set XII Published
Mostly Concerns Preventive Services for NON-Grandfathered Plans
- [CB 2014-02](#) 1/16/14 ACA Guidance Released in Form of FAQs
New Preventive Health Care Requirement for NON-Grandfathered Health Plans

- [SB 2014-22](#) 5/8/14 DOL Releases ACA FAQ Set XIX
New Model COBRA Notices, Out-of-Pocket Maximums, Preventive Services (Tobacco Cessation) and SBCs
- [BNB 2014-43](#) 8/29/14 A Look at the Preventive Service Requirements for Non-Grandfathered Health Plans
- [BNB 2014-45](#) 9/18/14 USPSTF Releases Two New “B” Recommendations for Preventive Services – Affects Non-Grandfathered Plans
- [BNB 2015-22](#) 5/21/15 New ACA FAQs Address Preventive Services Required to be Covered by Non-Grandfathered Plans
- [BNB 2015-35](#) 7/16/15 Final Regulation on Coverage of Certain Preventive Services Under the ACA
- [BNB 2015-51](#) 9/29/15 A Closer Look at the A & B Preventive Services Requirements for Non-Grandfathered Health Plans Effective for Plan Years Beginning On or After 1/1/2016
- [BNB 2015-57](#) 11/5/15 ACA FAQs on Preventive Services / MHPAEA, Set XXIX
- [BNB 2015-63](#) 12/11/15 USPSTF Blood Glucose / Type 2 Diabetes & High Blood Pressure Preventive Screening Recommendations
Affects Non-Grandfathered Plans
- [BNB 2016-03*](#) 1/21/16 USPSTF Breast Cancer Screening Recommendation
Affects Non-Grandfathered Group Health Plans
- [BNB 2016-21*](#) 4/22/16 Updated Preventive Services Recommendations Affects Non-Grandfathered Health Plans Only
- [BNB 2016-40*](#) 7/27/16 Updated Preventive Services Recommendations Affects Non-Grandfathered Health Plans Only
- [BNB 2016-50*](#) 9/7/16 HHS Releases Proposed 2018 Maximum Annual Cost-Sharing Limits for Non-Grandfathered Health Plans
- [BNB 2016-70*](#) 12/12/16 New ACA FAQs on Preventive Services Affecting Non-Grandfathered Plans and the MHPAEA

Section 1557 (Nondiscrimination)

- [BNB 2016-34*](#) 6/30/16 HHS Publishes Final ACA Section 1557 Nondiscrimination Regulations Plans Only
- [BNB 2016-53*](#) 9/20/16 October 16 Deadline for Covered Entities to Post Section 1557 Notice and “Top 15 Languages” Taglines Nears
HHS Releases List of the Top 15 Languages Spoken by Individuals with Limited English Proficiency by State

[CB 2016-58*](#) What are “Significant Publications and Significant Communications” Under ACA
10/19/16 Section 1557

Summary of Benefits and Coverage (SBC)

[BNB 2011-34](#) Update on the Development of the Model 4-Page Summary of Benefits and Coverage
5/26/11 and Glossary

[CB 2011-53](#) Proposed Regulations on the Affordable Care Act's "4-Page" Summary of Benefits
8/23/11 and Coverage and Uniform Glossary Released by IRS, EBSA and HHS
"4-pages" means "4-double-sided pages"

[BNB 2011-61](#) Follow Up on Distribution Dates for SBCs
9/28/11

[BNB 2011-79](#) New FAQs on Summary of Benefits and Coverage (SBC) and Nonquantitative
11/30/11 Treatment Limitations Under the MHPAEA
Implementation of Four-Page SBC Delayed!!!

[CB 2012-08](#) SBC Final Regulations, Guidance and Templates Issued Delayed Compliance Date
2/10/12 *Plan Years Beginning on or after September 23, 2012*

[BNB 2012-14](#) DOL Releases 24 FAQs on the SBC
3/22/12

[CB 2012-26](#) New SBC Template Released Superseding Old Template
5/14/12 *14 FAQs Also Released*

[BNB 2012-31](#) Streamlined Benefit Calculator for Use with SBCs Released
6/6/12 *Webinar on June 7 at 5PM EST*

[BNB 2012-44](#) DOL Releases Updated CHIP Notice and FAQ about Affordable Care Act
9/5/12 Implementation Part X

[CB 2012-53](#) Reminder - SBC Distribution Dates and the SBC "Flexibility Rule"
10/31/12

[SB 2013-24](#) Revisions to the Summary of Benefits and Coverage (SBC)
4/30/13

[BNB 2013-49](#) HHS Posts 2013 Information Needed by Health Plans for Providing SBCs in a
9/3/13 “Culturally and Linguistically Appropriate Manner”
Lists Counties Where 10% or More of the Population is Literate in Only a Non-English Language

[SB 2014-22](#) DOL Releases ACA FAQ Set XIX
5/8/14 *New Model COBRA Notices, Out-of-Pocket Maximums, Preventive Services (Tobacco Cessation) and SBCs*

- [SB 2015-08](#) Departments Publish Proposed Rule on Summary of Benefits and Coverage and Uniform Glossary
2/20/15
Proposed Effective Date – 1st Day of 1st PY on or after September 1, 2015
- [SB 2015-15](#) Proposed Regulations Effective Date and Revisions to SBC Template and Documents Delayed
4/2/15
- [BNB 2015-30](#) Final SBC Regs Published
6/26/15
New SBC Templates Not Ready Until 2016 for 2017 PY
- [BNB 2016-07*](#) HHS Posts 2016 Information Needed by Health Plans for Providing SBCs in a “Culturally and Linguistically Appropriate Manner”
2/4/16
Lists Counties Where 10% or More of the Population is Literate in Only a Non-English Language
- [BNB 2016-12*](#) New Proposed SBC Templates and Materials Posted Online Would Apply Beginning of 2017 Plan Year
3/2/16
- [BNB 2016-20*](#) Final SBC Templates and Materials Posted Online
4/12/16
Required Plan Years Beginning On or After April 1, 2017
- [BNB 2016-52*](#) HHS Posts Q&As Concerning the New SBCs Applicability Date
9/16/16

Waiver of Annual Limits

- [BNB 2010-88](#) Update on Waiver of Annual Limits Process
12/8/10
- [BNB 2010-90](#) Department of Health and Human Services (HHS) Releases Additional Guidance on the Mini-Med Waiver Process
12/10/10
- [CB 2011-38](#) September 22, 2011 Deadline to Apply For or Renew "Waivers" Under the Affordable Care Act
6/21/11
Plans Should Act Soon Before the Window Closes
- [BNB 2011-41](#) Forms for Renewal or Application of "Waiver" of Annual Limits Available
6/30/11
- [BNB 2011-77](#) Health Plans with Waivers from ACA Annual Limits Must Distribute Notice of Waiver to Participants Annually
11/18/11
- [SB 2012-60](#) Health Plans Must Renew Annual Limit Waivers and Distribute Notice of Waiver to Participants Annually
11/28/12
- [CB 2013-51](#) New FAQs on Multiemployer Health Plans and Employer Exchange Notices and the “90-Day Waiting Period” Rule
9/5/13

ACA FAQs (see also <http://www.dol.gov/ebsa/healthreform/regulations/acaimplementationfaqs.html>)

- [SB 2010-51](#) HHS Updates FAQ Addressing Multiple Claims Payers
7/1/10

- [BNB 2010-68](#) 9/22/10 DOL Releases Guidance on Interim Procedures for Internal Claims and Appeals for Non-Grandfathered Health Plans, Affordable Care Act FAQs and Revised Model Notice of Adverse Benefit Determination
- [CB 2010-72](#) 10/11/10 New FAQs on Implementation of Affordable Care Act
Clarifies What Changes Affect Plan's Grandfathered Status
- [BNB 2010-79](#) 11/2/10 DOL Published Proposed Regulation Expanding Definition of "Fiduciary" in the Context of Giving Investment Advice
Three New FAQs on Implementing Health Care Reform
- [BNB 2011-19](#) 4/4/11 FAQs About Affordable Care Act Implementation Part VI
- [BNB 2011-79](#) 11/30/11 New FAQs on Summary of Benefits and Coverage (SBC) and Nonquantitative Treatment Limitations Under the MHPAEA
Implementation of Four-Page SBC Delayed!!!
- [BNB 2012-09](#) 2/16/12 IRS Releases FAQs on Automatic Enrollment, Employer Shared Responsibility, and Waiting Periods under the ACA
- [BNB 2012-12](#) 3/2/12 HHS Releases FAQs on Essential Health Benefits
- [BNB 2012-14](#) 3/22/12 DOL Releases 24 FAQs on the SBC
- [BNB 2012-44](#) 9/5/12 DOL Releases Updated CHIP Notice and FAQ about Affordable Care Act Implementation Part X
- [CB 2013-07](#) 1/28/13 New FAQs on ACA
Good News for Multiemployer Plans!!
- *Contrary to Earlier Indications, Multiemployer Health Plans May Use Plan Assets to Pay "Effectiveness Fee" (FAQ 8)*
 - *Employer Notice Deadline About Health Care Exchanges Moved from March 1, 2013 to Late Summer / Fall 2013 (FAQ 1)*
- [BNB 2013-12](#) 3/1/13 ACA FAQ Set XII Published
Mostly Concerns Preventive Services for NON-Grandfathered Plans
- [BNB 2013-26](#) 5/8/13 More ACA Frequently Asked Questions (FAQs)
- [CB 2014-02](#) 1/16/14 ACA Guidance Released in Form of FAQs
New Preventive Health Care Requirement for NON-Grandfathered Health Plans
- [SB 2014-22](#) 5/8/14 DOL Releases ACA FAQ Set XIX
New Model COBRA Notices, Out-of-Pocket Maximums, Preventive Services (Tobacco Cessation) and SBCs

[BNB 2016-22*](#) ACA FAQ Set 31 Released
4/29/16

ACA Regulations (see also <http://www.dol.gov/ebsa/healthreform>)

- [CB 2010-43](#)** Regulations on “Grandfathered” Status Posted
6/15/10 *Collectively Bargained Plans DO NOT Have Delayed Effective Date for Complying With Health Care Reform Law*
- [BNB 2010-44](#)** DOL Posts Table of Provisions Applying to Grandfathered Plans and Official Version of Regulations and Model Notice
6/18/10
- [BNB 2010-47](#)** Health Care Reform Regulations Posted on “Preexisting Condition Exclusions,” “Lifetime and Annual Limits,” “Rescissions” and “Patient Protections”
6/23/10 *Regulations Allow 3-Year Phase-In of Restricted Annual Limits*
- [BNB 2010-57](#)** Regulation on Preventative Services Required Under the Affordable Care Act Released
7/19/10
- [BNB 2010-59](#)** Interim Final Regulations Concerning the Internal Claims and Appeals and External Review Processes Implementing Section 2719 of the Affordable Care Act
7/23/10
- [BNB 2010-79](#)** DOL Published Proposed Regulation Expanding Definition of “Fiduciary” in the Context of Giving Investment Advice
11/2/10 *Three New FAQs on Implementing Health Care Reform*
- [CB 2011-53](#)** Proposed Regulations on the Affordable Care Act's "4-Page" Summary of Benefits and Coverage and Uniform Glossary Released by IRS, EBSA and HHS
8/23/11 *"4-pages" means "4-double-sided pages"*
- [BNB 2011-54](#)** New Proposed Regulations Under Affordable Care Act
8/25/11
- [BNB 2011-64](#)** CMS Proposes Regulations Under the ACA Affecting the Medicare Part D Drug Program
10/11/11
- [BNB 2012-23](#)** The PPACA Train Keeps on Rolling as Agencies Release Information Requests in Prelude to New Regulations
5/4/12
- [BNB 2012-67](#)** HHS Releases Proposed Regulations on Essential Health Benefits, Minimum Value and More
12/13/12
- [BNB 2013-18](#)** Final Regulations on Essential Health Benefits, Out-of-Pocket Limits for Non-Grandfathered Plans and Minimum Value Calculator
4/3/13
- [BNB 2013-19](#)** Proposed Regulations on the 90-Day Waiting Period Limitation Under the ACA
4/5/13
- [CB 2013-33](#)** Final Wellness Program Regulations Issued Ups "Rewards" from 20% to 30% or More
6/13/13
- [BNB 2013-59](#)** Proposed Code Section 6055 ACA Reporting Regulations
10/2/13

- [BNB 2013-62](#) Guidance on HRA Compliance with the ACA’s Group Health Plan Market Reforms
10/18/13
- [CB 2014-11](#) Final Regulations on “90-Day Waiting Period” Rule
3/7/14 *“Unique Operating Structures” of Multiemployer Plans Recognized*
- [BNB 2014-34](#) ACA Final Regulations on “Orientation Periods” and the “90-Day Waiting Period”
7/24/14 Rule for Group Health Plans
- [BNB 2015-05](#) Proposed Regulations on 2016 Reinsurance Fee, Out-of-Pocket Maximums and EHBs
2/11/15
- [BNB 2015-59](#) Departments Issue Final Rules on Various ACA Reforms
11/24/15 *Rules Applicable 1st Day of the 2017 Plan Year*
- [BNB 2016-34*](#) HHS Publishes Final ACA Section 1557 Nondiscrimination Regulations
6/30/16

ACA Miscellaneous

- [CB 2010-21](#) Health Care Reform Bill Passed, President Expected to Sign Soon
3/22/10
- [CB 2010-26](#) Summary of Selected Provisions of the Health Care Reform Bills
3/31/10
- [CB 2010-30](#) Health Reform Law – A Simple Look At Upcoming Compliance Dates
4/20/10 *Updated DOL COBRA Fact Sheet*
- [BNB 2010-37](#) HHS Updates Congress on Health Reform Implementation Status
5/18/10
- [BNB 2010-38](#) HHS Touts Tax Credits as First Step in Health Insurance Reform for Small Businesses
5/21/10
- [BNB 2010-53](#) DOL Publishes Three Model Notices Under Affordable Care Act
7/14/10
- [BNB 2010-65](#) IRS Releases Guidance on the OTC Restrictions Under the Affordable Care Act
9/16/10
- [SB 2010-73](#) IRS Delays for One Year the Requirement for Employers to Report the Cost of
10/12/10 Coverage of Their Health Plan on W-2
- [CB 2011-04](#) New Notices Required Under Health Care Reform
1/20/11
- [CB 2011-18](#) IRS Issues Guidance on Reporting Value of Health Care Coverage on W-2s as
3/31/11 Required by Affordable Care Act
*Good News: Employers Providing Coverage Through Multiemployer Plans Do Not
Need to Report Any Health Care Information on W-2s*
- [BNB 2011-22](#) Budget Deal Reveals Health Reform Voucher Program
4/13/11

- [CB 2011-23](#) President Signs Law Repealing 1099 Reporting Provision of Affordable Care Act
4/15/11
- [BNB 2012-02](#) IRS Issues Updated Guidance on Reporting Value of Health Care Coverage on W-2s
1/11/12 *Requirement Does Not Apply to Employees of Employers Contributing to Multiemployer Health Plans*
- [BNB 2012-15](#) CMS Releases Notice with December 31, 2014 Deadline for Plans to Use ERRP
3/26/12
- [CB 2012-34](#) Supreme Court Rules that the PPACA is Constitutional!
6/28/12
- [BNB 2013-01](#) Guidance on 90-Day Waiting Period Under ACA
1/8/13
- [BNB 2013-04](#) IRS Publishes Proposed Rule on ACA Requirement for Certain Employers to Provide
1/21/13 Health Care Coverage
- [BNB 2013-10](#) IRS Publishes Q&As on Individual Shared Responsibility under ACA
2/15/13
- [BNB 2013-17](#) IRS Publishes "Correction" to Transitional Relief for Employers Contributing to
3/25/13 Multiemployer Health Care Plans
- [BNB 2013-21](#) DOL Releases ACA Study on Self-Insured Plans
4/18/13
- [BNB 2013-62](#) Guidance on HRA Compliance with the ACA's Group Health Plan Market Reforms
10/18/13
- [BNB 2014-05](#) ACA Requires Employers to Provide Place for Employees to "Express" Breast Milk
1/29/14
- [BNB 2014-07](#) CMS Posts Questions and Answers About Record Retention Under ERRP Program
2/5/14
- [BNB 2014-25](#) How Much is the "Individual Mandate" Penalty
5/23/14
- [BNB 2014-28](#) No More Certificates of Creditable Coverage Required After December 31, 2014
6/10/14
- [BNB 2015-11](#) IRS Publishes Notice Seeking Comments on Possible Approaches to ACA "Cadillac
3/6/15 Tax" Regulations

D. APPRENTICESHIP TRAINING PROGRAMS

- [RM 2008-59](#) DOL Publishes Final Regulations on National Apprenticeship System
11/17/08
- [CB 2011-63](#) Update on DOL Audits of Union Apprenticeship and Training Funds
10/5/11 *Graduation Ceremony Expenses in the Cross-Hairs*
- [BNB 2011-70](#) FAQs on Multiemployer Plan Leasing Arrangements
10/28/11 *PBGC Flat-Rate Premiums Remain the Same for 2012*
- [CB 2011-76](#) Update on DOL Audits of Apprenticeship and Training Funds
11/17/11 *Over 200 In Progress and More to Come*
- [CB 2012-18](#) DOL Releases Field Assistance Bulletin 2012-01 with Guidance on Apprenticeship
4/5/12 and Training Plans Use of Plan Assets for Graduation Ceremonies and Program Marketing
- [BNB 2012-35](#) DOL Launches Apprenticeship and Training Plans Resource Webpage
7/3/12
- [BNB 2014-48](#) DOL Proposes to Require E-Filing of Apprenticeship and Training Plan Notices
10/10/14
- [BNB 2015-07](#) Apprenticeship Plans and Fiduciary Responsibilities Webcast
2/18/15 *Archived Webcast and Resources – Now Available Online*
- [BNB 2015-64](#) DOL Proposal Updates Apprenticeship Programs' Equal Opportunity Regulations
12/16/15

E. PENSION PLAN QUALIFICATION REQUIREMENTS

1. FILING FOR A DETERMINATION LETTER

- [RM 2004-26](#) IRS Announces Staggered **EGTRRA** Amendment Periods For Individually Designed
4/27/04 Plans Including Multiemployer Pension Plans
- [BNB 2008-70](#) IRS Releases List of Common “Plan Language” Errors Found in Pension Plan
12/22/08 Determination Letter Submissions
- [SB 2009-4](#) IRS Updates Determination Letter Procedures – Eliminates Requirement for
1/19/09 Redline of Changes
- [SB 2013-03](#) IRS Updates Determination Letter Procedures
1/15/13 *Higher Filing Fee and Draft Form 5300*
- [BNB 2013-74](#) IRS Publishes 2013 Cumulative List of Changes in Plan Qualification Requirements
12/18/13
- [SB 2014-58](#) IRS Announces Extension of Time to File Cycle D Determination Letter to
12/9/14 February 2, 2015
- [BNB 2015-29](#) Changes to the Determination Letter Process in 2015
6/25/15

- [BNB 2015-37](#) 7/22/15 IRS Announces End of Individually Designed Plan Determination Letter Program as We Know It
- [BNB 2016-01*](#) 1/12/16 IRS Publishes 2015 Cumulative List
IRS Notice Declares "Expiration Dates" in Determination Letters Inoperative
- [BNB 2016-17*](#) 3/18/16 IRS Publishes 2015 Reference List of Changes in Qualification Requirements for Retirement Plans
- [BNB 2016-35*](#) 7/6/16 IRS Releases New Procedures for Remedial Amendments and Determination Letters for Individually Designed Plans

2. VOLUNTARY COMPLIANCE PROGRAMS (EPCRS)

- [BNB 2006-17](#) 4/4/06 CMS Releases Guidance on How to Find HIPAA Information on its New Website
DOL Announces New Mailing Address for Delinquent Filer Voluntary Correction Program
- [RM 2006-20](#) 4/21/06 Employee Benefits Security Administration (EBSA) Issues Revised Voluntary Fiduciary Correction Program
- [BNB 2007-6](#) 2/28/07 IRS Makes "401(k) Checklist" Available Online
Compliance Tool Highlights "Top Ten" 401(k) Compliance Issues
- [BNB 2007-22](#) 5/23/07 How Pension Plan Sponsors Can Remedy the Failure to Timely Adopt IRS Required Interim Amendments
- [BNB 2007-39](#) 7/10/07 IRS Eliminates Schedule P of Form 5500
IRS Also Modifies Voluntary Correction Program
- [BNB 2011-30](#) 5/16/11 Common Mistakes in VCP Submissions
- [BNB 2013-02](#) 1/10/13 IRS Updates EPCRS
- [BNB 2014-36](#) 7/31/14 IRS Updates VCP Forms
- [BNB 2015-21](#) 5/8/15 IRS Updates EPCRS
- [BNB 2016-06*](#) 2/2/16 IRS Reduces VCP Compliance Fees
- [BNB 2016-56*](#) 10/12/16 IRS Changes to EPCRS and e-Services Account Use

3. BENEFIT ACCRUAL AND OTHER QUALIFICATION REQUIREMENTS

- [BNB 2003-10](#) 2/26/03 The 13th Check: Is It An Accrued Benefit Protected Against Elimination By Code Section 411(d)(6) - *Board of Trustees of the Sheet Metal Workers National Pension Fund v. IRS*

- [BNB 2005-24](#) Internal Revenue Service Newsletter Discusses How Pension Plans Can Fix The Problem Of Failing To Make Timely Minimum Required Distributions
6/3/05
- [RM 2005-45](#) IRS Issues Final and Proposed Regulations on Code 411(d)(6) Anti-Cutback Rules
10/28/05
- [RM 2007-49](#) IRS Provides Temporary Relief from New Regulations on In-Service Distributions and “Normal Retirement Age”
9/7/07
- [BNB 2016-13*](#) IRS Internal Guidance on Normal Retirement Age in Multiemployer Collectively Bargained Plans
3/7/16

4. 415 LIMIT TESTING

- [BNB 2007-21](#) IRS Publishes New, Final 415 Regulations
5/10/07

5. RULES ON SUSPENSION OF BENEFITS

- [BNB 2005-21](#) IRS Issues Guidance On Suspension Of Benefits In Light Of Supreme Court Decision in *Central Laborers' Pension Fund v. Heinz*
5/13/05
- [SB 2005-52](#) IRS Extends the Date for Pension Plans to be Operationally Compliant with a Reforming “Heinz” Amendment From January 1, 2006 to January 1, 2007
12/7/05
- [RM 2012-52](#) A Look at the "Notice" Requirement Under the Suspension of Benefits Regulation
10/18/12
- [BNB 2004-35](#) U.S. Supreme Court Speaks Out On Suspension of Benefits Rules For Early Retirees... Tightening of rules for early retirees viewed as violation of 411(d)(6) - (*Central Laborers v. Heinz*)
6/10/04
- [BNB 2005-21](#) IRS Issues Guidance On Suspension Of Benefits In Light Of Supreme Court Decision in *Central Laborers' Pension Fund v. Heinz*
5/13/05
- [SB 2005-52](#) IRS Extends the Date for Pension Plans to be Operationally Compliant with a Reforming “Heinz” Amendment From January 1, 2006 to January 1, 2007
12/7/05

6. QJSA/QOSA/OPSA SURVIVOR ANNUITY REQUIREMENTS

- [RM 2004-7](#) IRS Issues **Final** Regulations Regarding The Disclosure Of Relative Values Of Optional Forms Of Benefits
1/27/04
- [SB 2004-39](#) PENSION PLANS GET A BREAK!!!
7/7/04
IRS Delays Until February 1, 2006 The Date For Pension Plans To Comply With New Regulations With Respect To QJSA Explanations Related To Certain Optional Forms Of Benefit
- [BNB 2006-4](#) IRS Provides Limited Relief from Relative Value Disclosure Regulations – Good Faith Effort at Substantial Compliance will be Acceptable Until January 1, 2007
1/20/06
- [RM 2006-18](#) IRS Releases “Final” Relative Value Regulations
4/6/06

[RM 2006-50](#) 8/29/06 A Closer Look at the Pension Protection Act of 2006 (PPA):
Title X – Domestic Relations Orders and a New Spousal Survivor Annuity Requirement

[RM 2007-12](#) 3/30/07 A Closer Look at the New QJSA Notice Timing and Content Requirements Changes Made by the PPA
New Rules Apply To Plan Years Beginning After December 31, 2006

7. ECONOMIC GROWTH AND TAX RELIEF RECONCILIATION ACT OF 2001 (EGTRRA)

[BNB 2004-58](#) 10/18/04 DOL Issues **Final** Safe-Harbor Regulation For The Automatic Rollover Of Certain Mandatory Distributions
Regulation Applies To The Rollover Of Mandatory Distributions Less Than \$5,000 Made On Or After March 28, 2005

[RM 2005-9](#) 1/21/05 IRS Issues Notice 2005-5 Providing Guidance On The Automatic Rollover Provisions Added by EGTRRA That Are Applicable To Pension Plans That Opt To Require The Distribution Of Vested Accrued Benefits With A Present Value Of Less Than \$5,000

[BNB 2005-15](#) 2/25/05 IRS Clarifies Dates By Which Pension Plans That Require the Distribution Of Vested Accrued Benefit With A Present Value Of Less Than \$5,000 Must Be Amended – Plans With April 1 Plan Years Must Be Amended by March 31, 2005

8. PENSION PROTECTION ACT OF 2006 (PPA)

[CB 2006-45](#) 8/8/06 Congress Passes Pension Reform Bill
President States Intention to Sign Bill Into Law

[SB 2006-48](#) 8/18/06 President Bush Signs the Pension Protection Act of 2006 into Law

[RM 2006-50](#) 8/29/06 A Closer Look at the Pension Protection Act of 2006 (PPA):
Title X – Domestic Relations Orders and a New Spousal Survivor Annuity Requirement

[RM 2006-52](#) 9/13/06 A Closer Look at the Pension Protection Act of 2006 (PPA):
Title V – Disclosure

[RM 2006-53](#) 9/18/06 A Closer Look at the Pension Protection Act of 2006 (PPA):
Title VII – Pension Related Revenue Provisions

[RM 2006-54](#) 9/20/06 A Closer Look at the Pension Protection Act of 2006 (PPA):
Title IX – Increased Participation in 401(k) Plans and Faster Vesting of Employer Contributions in Defined Contribution Plans

[RM 2006-56](#) 10/20/06 A Closer Look at the Pension Protection Act of 2006 (PPA):
Title VI – Investment Advice, Prohibited Transactions and Fiduciary Rules

[RM 2006-57](#) 10/20/06 A Closer Look at the Pension Protection Act of 2006 (PPA):
Title XI – Administrative Provisions

- [RM 2006-58](#) A Closer Look at the Pension Protection Act of 2006 (PPA):
10/20/06 *Title III – Interest Rates*
- [RM 2006-60](#) DOL Publishes Proposed Regulations Under the PPA
10/27/06
- [RM 2006-62](#) A Closer Look at the Pension Protection Act of 2006 (PPA):
11/7/06 *Review of Effective Dates Relevant to Multiemployer Pension Plans*
- [RM 2006-67](#) EBSA Releases Guidance on the Periodic Benefit Statements Required Under the PPA
12/27/06
- [RM 2007-2](#) IRS Issues Additional PPA Guidance in the Form of 44 Q&As Addressing Eight Sections of the PPA
1/18/07 *Guidance Focuses on Distributions*
- [RM 2007-4](#) DOL Releases FAB 2007-1 Concerning the Effect of the PPA on Prior DOL Guidance Regarding Investment Advice and the Scope of the Statutory Exemption for Investment Advice in the PPA
2/7/07
- [BNB 2007-8](#) DOL Publishes Interim Final Rule Under the PPA on How the Timing and Sequence of Domestic Relations Orders Affects Whether the Domestic Relations Order Affects Whether the Domestic Relations Order is a "Qualified Domestic Relations Order"
3/9/07
- [RM 2007-12](#) A Closer Look at the New QJSA Notice Timing and Content Requirements Changes Made by the PPA
3/30/07 *New Rules Apply To Plan Years Beginning After December 31, 2006*
- [RM 2007-23](#) Yes Dorothy, the 25% Combined Plan Limit Applicable to the Combinations of Multiemployer DB and DC Plans was Done Away with by the PPA
5/24/07
- [BNB 2007-26](#) Recently Passed Law Makes Limited Technical Changes to the Pension Protection Act (PPA)
6/1/07
- [RM 2007-27](#) A Closer Look at PPA Section 204(d):
6/6/07 *PPA Makes Change to Employer Withdrawal Liability Procedures Involving Employer Transactions Designed To Avoid Withdrawal Liability*
- [SB 2007-32](#) IRS Releases Rev. Proc. 2007-44 Containing New Procedures for Remedial Amendments to Retirement Plans Including PPA Amendments
6/15/07
- [RM 2007-52](#) DOL Publishes Proposed Rule Under PPA Implementing Information Disclosure Requirements for Multiemployer Pension Plans
9/14/07
- [BNB 2007-61](#) IRS Releases Guidance Concerning Interest Rates for Present Value Calculations
10/15/07
- [RM 2007-64](#) DOL Publishes Final Regulation Providing Fiduciary Safe-Harbor for Investment of Non-Participant Directed Accounts in Qualified Default Investment Alternatives
10/26/07
- [RM 2007-66](#) Review of PPA Effective Dates Relevant to Multiemployer Pension Plans
11/19/07

- [RM 2008-13](#) 3/10/08 IRS Releases Notice 2008-30 Containing Guidance on Distribution Related Provisions of the PPA Effective in 2008
- [RM 2008-14](#) 3/19/08 IRS Publishes Proposed Regulations Regarding the Determination of Endangered or Critical Status
- [SB 2008-15](#) 3/25/08 DOL Releases Proposed Model Notice of Multiemployer Plan in Critical Status
- [RM 2008-17](#) 4/1/08 PBGC Publishes Proposed Regulations Implementing PPA Withdrawal Liability PPA Withdrawal Liability Reforms
- [BNB 2008-22](#) 5/1/08 DOL Releases: Field Assistance Bulletin Containing Guidance on QDIAs; Amendments to the QDIA Regulations and a QDIA Fact Sheet
- [RM 2008-24](#) 5/7/08 PBGC Publishes Final Premium Payment Regulations Implementing PPA Changes and Instructions for New Form
- [BNB 2008-48](#) 9/24/08 DOL Publishes PPS-Related PTE and Regulations of the Provision of Investment Advice to Participants in Self-Directed Plans
- [RM 2008-51](#) 10/9/08 IRS Releases Proposed Regulations on Contents of “Consequences of Failing to Defer” Notice and Other PPA Changes
- [BNB 2008-53](#) 10/17/08 DOL Publishes Several PPA-Related Rules
- [BNB 2008-60](#) 11/25/08 IRS Releases Revenue Procedure 2008-67 on Amortization Extensions for Multiemployer Plans Under the PPA
- [BNB 2008-69](#) 12/22/08 IRS Releases FAQs on Amortization Extension
- [BNB 2009-3](#) 1/7/09 DOL Publishes Final Rule on Civil Penalties Under PPA
- [BNB 2009-51](#) 9/4/09 DOL Releases Proposed Regulations on Civil Penalties for Failing to Adopt a Funding Improvement or Rehabilitation Plan
- [BNB 2010-15](#) 3/2/10 DOL Issues Final Rule on Multiemployer Pension Plan Information that Must be Made Available on Request
- [BNB 2010-27](#) 4/8/10 DOL Publishes Final Regulation on Civil Penalties Applicable to Multiemployer Pension Plans in Endangered or Critical Status
- [BNB 2010-58](#) 7/19/10 PBGC Releases Technical Update 10-3 on Simplified Methods to Disregard Benefit Reductions in Determining Withdrawal Liability

[SB 2010-89](#) IRS Releases Revenue Procedure on Requests for Extensions of Amortization
12/9/10 Periods by Multiemployer Pension Plans

[BNB 2013-29](#) Proposed Regulations for Defined Contribution Plan Benefit Statements
5/23/13

9. WORKER, RETIREE, AND EMPLOYER RECOVERY ACT OF 2008 (WRERA)

[CB 2008-66](#) Congress Passes Pension Relief Bill
12/15/08 *President Expected to Sign Soon*

[RM 2009-25](#) IRS Releases Guidance on Election and Notice Procedures for Multiemployer Plans
4/1/09 Under WRERA

[SB 2009-31](#) IRS Extends Time to Make A WRERA Election to June 30, 2009
4/30/09

[SB 2009-54](#) IRS Issues Guidance and Model Amendment for the 2009 Waiver of Required
9/29/09 Minimum Distributions Under WRERA

10. HEROES EARNINGS ASSISTANCE AND RELIEF TAX ACT OF 2008 (HEART)

[BNB 2008-29](#) New Law Makes Changes to Pension Plan Rules
6/17/08 *Affects Individuals Who Enter Military Service*

[BNB 2010-05](#) IRS Releases Guidance on HEART ACT
1/22/10 *DOL Releases Safe Harbor Regulation for Employers Contributing to Small Pension or Health Plans*

11. PENSION RELIEF ACT (PRA)

[CB 2010-48](#) Pension Relief Bill Finally Passes Congress – President Expected to Sign
6/25/10

[BNB 2010-60](#) IRS Releases Notice 2010-56 on Special Multiemployer Defined Benefit Plan
8/2/10 Funding Relief Rules

[SB 2010-85](#) Funding Relief for Multiemployer Defined Benefit Plans Under PRA 2010
11/29/10

12. MULTIEMPLOYER PENSION REFORM ACT OF 2014 (MPRA)

[SB 2014-59](#) House to Vote on Multiemployer Pension Reform as Part of Budget Package
12/10/14

[CB 2014-60](#) Congress Passes Multiemployer Pension Reform; President Signs Into Law
12/18/14

[CB 2015-03](#) Final Multiemployer DB Funding Notice Regulation Issued Applicable 1st Plan Year
2/3/15 On or After January 1, 2015
Model Notice Included

- [CB 2015-27](#) 6/17/15 IRS, PBGC Publish Proposed MPRA Regulations and Procedures
- [RM 2015-31](#) 6/30/15 A Closer Look at the Temporary MPRA Regulations Regarding Benefit Suspensions for Multiemployer Defined Benefit Plans in “Critical and Declining” Status
- [BNB 2015-33](#) 7/9/15 A Closer Look at Revenue Procedure 2015-34 Regarding Suspensions for Multiemployer Defined Benefit Plans in “Critical and Declining” Status
- [BNB 2015-45](#) 9/9/15 Temporary MPRA Regulations on Administration of the Multiemployer Plan Participant Vote on a Suspension of Benefits Application Approved by the Treasury
- [BNB 2015-47](#) 9/17/15 PBGC “Partition” Regulations Under MPRA
- [BNB 2015-55](#) 10/20/15 Treasury Department Posts Central States Pension Plan Application for Benefit Suspension
- [BNB 2016-02](#)* 1/18/16 PBGC Amends MPRA Partition Regulations
- [BNB 2016-23](#)* 5/3/16 IRS Publishes Final MPRA Regulations and Related Revenue Procedure
- [CB 2016-25](#)* 5/9/16 Treasury Denies Central States Pension Fund’s Application to Reduce Benefits Under MPRA
- [BNB 2016-38](#)* 7/20/16 Treasury Denies Road Carriers Local 707 Pension Fund’s Application for Benefit Suspensions Under MPRA
PBGC Denial of Partition Assistance Basis of Denial
- [CB 2016-71](#)* 12/14/16 Two More MPRA Suspension Applications Bite the Dust

13. IRS REGULATIONS AND GUIDANCE (MISCELLANEOUS)

- [RM 2006-49](#) 8/25/06 IRS Publishes Final Regulations Concerning the “Anti-Cutback” Rules of Code Section 411(d)(6)
- [BNB 2008-18](#) 4/4/08 IRS Publishes Proposed 204(h) Regulations
- [BNB 2012-10](#) 2/23/12 IRS Releases Guidance Package of Proposed Regulations and Revenue Rulings on Providing Lifetime Income
- [SB 2007-32](#) 6/15/07 IRS Releases Rev. Proc. 2007-44 Containing New Procedures for Remedial Amendments to Retirement Plans Including PPA Amendments
- [SB 2010-89](#) 12/9/10 IRS Releases Revenue Procedure on Requests for Extensions of Amortization Periods by Multiemployer Pension Plans

- [BNB 2014-35](#) IRS Guidance on “Accepting” Rollover Contributions
7/28/14
- [BNB 2015-01](#) IRS Releases Updated Model Rollover Notices
1/9/15
- [BNB 2015-21](#) IRS Updates EPCRS
5/8/15
- [BNB 2015-36](#) IRS Notice Proposes Change to Regulations to Prohibit Defined Benefit Plans from
7/21/15 Allowing Retirees to Convert Their Annuity Into a Lump Sum
- [BNB 2015-43](#) DOL Guidance on Selecting and Monitoring Annuity Providers under the Annuity
8/27/15 Selection Safe Harbor Regulation for DC Plans

14. DOL GUIDANCE (MISCELLANEOUS)

- [RM 2007-4](#) DOL Releases FAB 2007-1 Concerning the Effect of the PPA on Prior DOL
2/7/07 Guidance Regarding Investment Advice and the Scope of the Statutory Exemption for Investment Advice in the PPA
- [BNB 2007-8](#) DOL Publishes Interim Final Rule Under the PPA on How the Timing and Sequence
3/9/07 of Domestic Relations Orders Affects Whether the Domestic Relations Order Affects Whether the Domestic Relations Order is a "Qualified Domestic Relations Order"
- [BNB 2007-54](#) DOL Announces Rules on Selecting Annuity Providers for Benefit Distributions from
9/17/07 Pension Plans
- [BNB 2007-70](#) DOL Publishes Proposed Regulations on Disclosure of Fees by Service Providers to
12/17/07 ERISA Benefit Plans
- [RM 2008-11](#) DOL Issues Proposed Changes to Regulations Defining When Employee
3/7/08 Contributions to a Pension or Health Plan Become “Plan Assets”
Proposed Regulation to Provide a Seven Business Day Safe Harbor for Employers to Transmit Employee Contributions
- [RM 2008-57](#) DOL Releases Interpretative Bulletin Relating to Fiduciary Responsibility in
11/11/08 Considering “Economically Targeted Investments”
- [RM 2008-58](#) DOL Releases Interpretive Bulletin Relating to Exercise of Shareholder Rights
11/13/08
- [SB 2008-62](#) DOL Releases Guidance on ERISA Bonding Requirements
12/1/08
- [BNB 2010-81](#) DOL Publishes Regulation on Pension Fund Service Providers Fee Disclosure
11/19/10
- [CB 2012-07](#) Covered Service Provider Fee Disclosures and Participant Fee Disclosures
2/6/12 Compliance Dates Pushed Back
- [SB 2012-39](#) DOL Announces New Procedure to Report Covered Service Providers Who Fail to
7/25/12 Report Compensation Under 408(b)(2) Regulation

<u>SB 2012-40</u> 7/31/12	DOL Revises FAB on Participant Fee Disclosures <i>Replaces Controversial Question 30 on Brokerage Windows</i>
<u>BNB 2012-50</u> 10/5/12	DOL Announces Online System For Requesting Fiduciary Relief Under Participant Fee Disclosure Regulations
<u>CB 2015-02</u> 1/23/15	DOL Releases Guidance on Apprenticeship and Training Plan Expenses - Skills Competitions
<u>BNB 2015-07</u> 2/18/15	Apprenticeship Plans and Fiduciary Responsibilities Webcast <i>Archived Webcast and Resources – Now Available Online</i>
<u>BNB 2015-58</u> 11/12/15	DOL Guidance on Economically Targeted Investments

F. OTHER PENSION TOPICS

1. "PARTICIPANT-DIRECTED" ACCOUNTS / 401(k)

<u>RM 2006-56</u> 10/20/06	A Closer Look at the Pension Protection Act of 2006 (PPA): <i>Title VI – Investment Advice, Prohibited Transactions and Fiduciary Rules</i>
<u>RM 2008-36</u> 7/25/08	DOL Publishes Proposed Regulation on Disclosure of Fees and Expenses in Plans with Participant-Directed Accounts
<u>BNB 2009-8</u> 1/27/09	DOL Publishes Final Investment Advice Regulations – Implementation Delayed by White House
<u>RM 2009-36</u> 5/28/09	IRS Employee Plans Team Audit Program Releases Compliance Trends for Pension Plans, Including Multiemployer Plans <i>DOL Investment Regulations Delayed Again</i>
<u>BNB 2009-62</u> 11/17/09	DOL Delays Effective Date of Regulations on Advice to Participants in Individual Account Plans to May 17, 2010
<u>BNB 2009-63</u> 12/4/09	PBGC 2010 Premium Rates, DOL COBRA Subsidy FAQs and DOL Withdrawal of Investment Advice Regulations
<u>BNB 2010-19</u> 3/15/10	DOL Publishes Proposed Regulation on Providing Investment Advice to Participants and Beneficiaries in Individual Account Plans
<u>BNB 2010-75</u> 10/19/10	Final Regulation to Improve Transparency of Fees and Expenses to Workers in 401(k) Type Retirement Plans
<u>BNB 2010-79</u> 11/2/10	DOL Published Proposed Regulation Expanding Definition of “Fiduciary” in the Context of Giving Investment Advice <i>Three New FAQs on Implementing Health Care Reform</i>
<u>CB 2010-86</u> 12/6/10	DOL Publishes Proposed Regulation on Disclosure of Qualified Default Investment Alternatives and Disclosures in Participant-Directed Individual Account Plans
<u>SB 2011-07</u> 2/14/11	DOL Delays Effective Date of Pension Service Provider Fee Disclosures From July 16, 2011 to January 1, 2012

- [BNB 2011-44](#) DOL Delays Compliance Dates for Fee Disclosure Requirements
7/20/11
- [BNB 2011-73](#) DOL Publishes Final Regulation on Investment Advice For Participants in Defined Contribution Plans that Allow Participant Directed Investments
11/9/11
- [CB 2012-07](#) Covered Service Provider Fee Disclosures and Participant Fee Disclosures Compliance Dates Pushed Back
2/6/12
- [SB 2012-24](#) DOL Releases Field Assistance Bulletin 2012-02 on Participant Fee Disclosures
5/9/12
- [SB 2012-28](#) DOL Issues Technical Correction to FAB 2012-02
5/25/12
FAB is Applicable to Participant-Directed Individual Account Defined Contribution Plans
- [BNB 2013-14](#) EBSA Publishes Guidance in Selecting and Monitoring Target Date Retirement Funds (TDFs)
3/7/13
- [BNB 2013-42](#) Field Assistance Bulletin Gives Relief on Distribution of Annual "Comparative Chart" to Participants in Participant-Directed Individual Account Defined Contribution Plans
7/26/13
- [BNB 2013-43](#) Post-DOMA Court Finds Same-Sex Spouse is "Surviving Spouse" Under 401(k) Plan
7/31/13
- [BNB 2015-14](#) DOL Regulation Allows Participant-Directed Individual Account Plans Flexibility in Furnishing Required Annual Investment and Plan-Related Information
3/25/15

2. WITHDRAWAL LIABILITY

- [BNB 2004-46](#) District Court Holds Withdrawing Employer May Obtain General Information From Plan Needed to Compute its Withdrawal Liability Even After the Employer Withdraws
8/14/04
- [BNB 2004-53](#) Employer Which Failed To Pay Interim Withdrawal Liability Payments Until After Suit Was Filed Against It Was Still Liable For Interest, Liquidated Damages, Attorneys' Fees and Costs
9/23/04
- [RM 2007-40](#) District Court Addresses Issue of Employer Withdrawal Liability for Construction Industry Employers and Relation of Subcontracting Clauses in CBA
7/13/07
- [BNB 2007-42](#) Federal Circuit Court Upholds \$3.7 Million Employer Withdrawal Liability Assessment
7/20/07
"Common Control" Liability Provision of MPPAA Allowed Withdrawal Liability to be Assessed Against a Ranch Owned by the Principals of a Bankrupt Trucking Company That Owed the \$3.7M
- [BNB 2009-2](#) PBGC Publishes Final Rule on Employer Withdrawal Liability
1/7/09
- [BNB 2012-56](#) 7th Circuit Court's EWL Case Reinforces Actuary's Role in Setting Assumptions
11/9/12

- [BNB 2012-59](#) Supreme Court Lets Decision Stand that Holds Union Liable for Employers EWL
11/21/12 Based on CBA
- [BNB 2013-54](#) Dischargeability of Multiemployer Pension Plan Withdrawal Debt and the Bankruptcy
9/17/13 Code
The Ninth Circuit Speaks
- [BNB 2015-46](#) Asset Sales, EWL and the Successor Liability Doctrine
9/11/15 *Buyer Beware!!!*
- [BNB 2016-28*](#) 10th Circuit Court Holds “Common Control” for Withdrawal Liability for
5/27/16 Construction Industry Plans is Determined at the Time a Control Group Resumes
Covered Work, Not when it Ceases to Have an Obligation to Contribute

3. NOTEWORTHY LITIGATION

- [BNB 2005-8](#) District Court Holds Participant's Failure To Update His Beneficiary Designation
1/10/05 Results In First Wife Receiving His Pension Account Balance, Not His Current Wife
- [RM 2005-48](#) ALL IN ONE COURT CASE!! *The Importance of ERISA Fidelity Bonds – Watch*
11/11/05 *Out for the First Remand Step, it's a Doozy!!*
- [BNB 2007-3](#) District Court Finds Union An ERISA Fiduciary Due To Its Power To Appoint
1/26/07 Union Trustees To Pension Fund
Court Further Finds Union Breached Such Fiduciary Duties
- [RM 2007-40](#) District Court Addresses Issue of Employer Withdrawal Liability for Construction
7/13/07 Industry Employers and Relation of Subcontracting Clauses in CBA
- [BNB 2007-42](#) Federal Circuit Court Upholds \$3.7 Million Employer Withdrawal Liability
7/20/07 Assessment
*"Common Control" Liability Provision of MPPAA Allowed Withdrawal Liability to be
Assessed Against a Ranch Owned by the Principals of a Bankrupt Trucking Company
That Owed the \$3.7M*
- [CB 2008-9](#) U.S. Supreme Court Upholds Rights of Individuals in Defined Contribution Plans with
2/22/08 Participant Directed Accounts to Bring Action for Losses from Failure of Fiduciary to
Carry Out Participant's Investment Directions
- [RM 2008-32](#) Fifth Circuit Court Case Addresses the Limits of Plan Actuary's Duty to Provide
6/23/08 Advice to Trustees
- [RM 2009-12](#) Supreme Court Holds Pension Plan Terms Determining Who is Beneficiary Control
2/9/09 Over Divorce Decree “Waiver” – Ex-Wife Still Beneficiary After Divorce
- [RM 2009-41](#) Sixth Circuit Court Case on Cutbacks to Post-Retirement Benefit Increases Generates
7/8/09 Interest
- [RM 2009-46](#) Tenth Circuit Joins Other Circuits Holding Pension Plan's Death Benefit was NOT
7/23/09 Protected from Cutback
- [BNB 2012-42](#) 3rd Circuit Holds Equitable Defenses Available Against Health Plan's Subrogation
8/27/12 Claim
Case Headed to U.S. Supreme Court

- [BNB 2012-56](#) 7th Circuit Court's EWL Case Reinforces Actuary's Role in Setting Assumptions
11/9/12
- [BNB 2012-59](#) Supreme Court Lets Decision Stand that Holds Union Liable for Employers EWL
11/21/12
Based on CBA
- [BNB 2013-66](#) Automatically Revoking Spousal Beneficiary Designations on “Legal Separation”
11/6/13
Can Lead to Plan Errors
- [CB 2014-49](#) Court Rules Multiemployer Pension Fund’s Withholding of First \$1/Hr. of Employer
10/17/14
Contributions from Traveler Violated the Plan, the Reciprocal Agreement and ERISA
- [CB 2015-23](#) 2,473,132 Rea\$on\$ for Multiemployer Pension Plans to Review Their Reciprocity
5/8/15
Agreements and Practices
- [BNB 2015-25](#) U.S. Supreme Court Opinion Addresses Trustees Continuing Duty to Monitor
6/2/15
Investments
- [CB 2016-05*](#) District Court Upholds Arbitrator’s Decision that “Employer Contributions” Included
1/29/16
“PPA Funding Contributions” Under Reciprocity Agreement
“Full Amount” of Employer Contributions Subject to Reciprocity Under the United Association (UA) Pension Reciprocal Agreement
- [CB 2016-08*](#) DOL Sues IAM National Pension Fund and Nine Trustees for Various Breaches of
2/8/16
ERISA
- [BNB 2016-43*](#) Court Orders Trustees of IAM National Pension Fund to Restore \$200K to Plan,
8/5/16
Pay \$40K in Penalties

G. COLLECTION OF DELINQUENCIES AND REFUND OF OVERPAYMENTS

- [RM 2002-33](#) DOL Issues Advisory Opinion 2002-06A Binding Trustees To Employer
8/19/02
Contribution Collection Procedures Set Forth In The Trust Agreement
- [RM 2006-34](#) Collections Case Illustrates Legal Theory of “Piercing the Corporate Veil”
6/5/06
- [RM 2006-40](#) District Court Holds Two Companies Were “Single Employer” and Owner Liable
7/10/06
for Unpaid Contributions
- [RM 2006-61](#) Michigan District Court Finds Owner of Companies Owing Unpaid Contributions is
10/27/06
Personally Liable
Such Monies Owed were Plan Assets and Owner was ERISA Fiduciary Subject to Personal Liability
- [CB 2007-37](#) Fiduciary Duty Refresher
6/28/07
Collecting Delinquencies and the Use of Payroll Audits of Contributing Employers
- [RM 2008-6](#) EBSA Releases Field Assistance Bulletin 2008-01 on Collection of Delinquent
2/5/08
Contributions

[BNB 2013-55](#) Dischargeability of Employer Contributions and the Bankruptcy Code
9/18/13

[CB 2016-57*](#) Criminal Charges Filed Against Contributing Employer for Mail Fraud Based on
10/14/16 Filing False Remittance Information

H. DEFENSE OF MARRIAGE ACT (DOMA)/WINDSOR CASE ISSUES

[BNB 2011-12](#) Department of Justice States It Will No Longer Defend the Federal Defense of
3/3/11 Marriage Act
President Regards Law as Unconstitutional

[BNB 2012-32](#) Defense of Marriage Act Declared Unconstitutional by First Circuit Court of Appeals
6/21/12

[BNB 2012-57](#) DOMA Falls in Second Circuit
11/14/12

[BNB 2013-36](#) Supreme Court Invalidates Section 3 of DOMA
6/27/13 *The definition of "marriage" is left to the states*

[BNB 2013-43](#) Post-DOMA Court Finds Same-Sex Spouse is "Surviving Spouse" Under 401(k) Plan
7/31/13

[CB 2013-50](#) IRS Adopts Rule Recognizing Lawful Same-Sex Marriages Regardless of the
9/4/13 Couples State of Residence
Guidance on Application to Qualified Pension Plans

[CB 2013-57](#) DOL Issues Guidance on Treatment of Same-Sex Spouses Under ERISA Benefit
9/20/13 Plans

[CB 2014-17](#) IRS Issues Notice 2014-19 – Guidance on Windsor
4/11/14 *Plans Have At Least Until December 31, 2014 to Amend, if Needed*

[BNB 2014-55](#) Employer Sued Under Title VII for Discrimination in Not Providing Health Plan
11/20/14 Coverage to Employee's Same Sex Spouse but Covering Opposite Sex Spouses

[BNB 2015-10](#) DOL Adopts Revised Definition of "Spouse" to Reflect Same-Sex Marriages Using
3/3/15 "Place of Celebration" Rule

[CB 2015-32](#) Supreme Court Rules Same-Sex Marriages are a Protected Right Under the
7/1/15 Constitution
Ruling Invalidates State Law Bans Against Same-Sex Marriage

I. TAX-RELATED ISSUES

1. WITHHOLDING OF TAX ON PENSION DISTRIBUTIONS

[CB 2011-69](#) New Michigan Law Affects Taxation and Withholding of Pension Benefits Beginning
10/24/11 January 1, 2012

2. 1099 REPORTING

- [BNB 2006-5](#) 1/23/06 REMINDER – IRS Wants the TPA name and TIN on the 1099-MISC Forms Filed on Behalf of a TPA’s Client Plans Unless there is a Written Agreement Specifying Otherwise
- [BNB 2009-29](#) 4/13/09 Stimulus Law May Have Adverse Effect on Retirees Due to New Tax Tables
- [SB 2009-32](#) 5/15/09 IRS Announces Optional Withholding Tables for Pension Distributions
- [BNB 2009-52](#) 9/8/09 CMS Posts Revised Forms for Obtaining SSNs and HICNs for RREs for Section 111 Reporting
IRS Releases Safe Harbor Notices for Participant Distributions

3. MICHIGAN HEALTH CARE CLAIMS TAX

- [BNB 2011-56](#) 9/8/11 New Michigan Law Will Establish Two-Year 1% Tax on Certain Paid Health Care Claims Beginning January 1, 2012
Tax will Sunset January 1, 2014
- [BNB 2011-83](#) 12/15/11 Update on Michigan 1% Health Care Claims Tax
Does it Apply to Out-of-State TPAs and Multiemployer GHPs?
- [BNB 2012-19](#) 4/13/12 Hearing Set on Legality of Michigan Law's 1% Tax on Certain Paid Health Care Claims
- [BNB 2012-46](#) 9/11/12 District Court Upholds Michigan 1% Health Care Claims Tax
- [BNB 2013-35](#) 6/26/13 Michigan's 1% Health Insurance Claims Tax Sunset Date Extended from 2014 to 2018
- [BNB 2014-33](#) 7/17/14 Michigan Health Insurance Claims Assessment Rate Lowered from 1% to 3/4% Beginning July 1, 2014
- [BNB 2014-39](#) 8/15/14 Sixth Circuit Holds Michigan’s Health Insurance Claims Assessment Act is NOT Preempted by ERISA
- [BNB 2016-44*](#) 8/11/16 Sixth Circuit Again Holds Michigan’s Health Insurance Claims Assessment Act is NOT Preempted by ERISA

J. ERISA PREEMPTION ISSUES AND LITIGATION

- [CB 90-26](#) 12/90 U.S. Supreme Court Confirms Preemption Of State Anti-Subrogation Laws When Applied To Self-Funded Plans (*FMC Corp v. Holliday*)
- [SB 95-13](#) 5/1/95 Bad News For ERISA Plans! U.S. Supreme Court Rules That New York State Surcharges On Hospital Bills Payable By ERISA Plans Are NOT Preempted By ERISA (The *Travelers* Case)

- [BNB 2002-26](#) 6/26/02 In A 5-4 Vote U.S. Supreme Court Upholds State Law Requiring HMOs To Extend External Review To Denied Claims (*Great-West Annuity v. Moran*)
- [BNB 2004-40](#) 7/13/04 U.S. Supreme Court Holds Texas State Law Allowing Suits Against HMOs Is Preempted By ERISA
- [RM 2007-34](#) 6/19/07 State Law Mandated Health Benefits, Self-Insured Health Plans and ERISA Preemption

K. NONDISCRIMINATION REQUIREMENTS (EXCEPT TRA '86)

1. PDA - PREGNANCY DISCRIMINATION ACT

Under the Affordable Care Act (ACA), Non-Grandfathered Plans Must Cover Contraception

- [CB 2014-40](#) 8/20/14 EEOC Issues Updated Enforcement Guidance on Pregnancy Discrimination Which Affects Health Plans

2. ADA - AMERICANS WITH DISABILITIES ACT

Compliance with ADA could still violate the Mental Health Parity and Addictions Equality Act (MHPAEA)

3. EEOC – WELLNESS REGULATIONS

- [BNB 2016-61*](#) 11/3/16 District Court Case on EEOC ADA Wellness Regulations Highlights Retroactive Nature of Some of the Regulations

L. PROHIBITED TRANSACTIONS

- [RM 2004-14](#) 3/2/04 DOL Issues Prohibited Transaction Exemption 2003-39 Allowing Settlements Of Litigation
- [BNB 2006-21](#) 4/21/06 EBSA Expands Exemption for Interest-Free Loans to Employee Benefit Plans

M. PENSION BENEFIT GUARANTY CORP (PBGC)

1. PBGC PREMIUM PAYMENT

- [BNB 2006-7](#) 2/10/06 President Signs Bill Increasing Annual PBGC Premiums for Multiemployer Plans from \$2.60 to \$8.00 per Participant
RDS Center Adds Functions to Website; Post January E-Newsletter
Updated Links to CMS Website
- [SB 2006-32](#) 6/2/06 PBGC Releases Final Rule Requiring Mandatory Electronic Filing of PBGC Premiums Declarations
- [RM 2007-28](#) 6/7/07 PBGC Pension Plan Terminations and Multiemployer Pension Plans
What's the Deal with That?
- [BNB 2009-2](#) 1/7/09 PBGC Publishes Final Rule on Employer Withdrawal Liability

- [SB 2009-11](#) PBGC Announces Website Open for 2009 Premium Filing
2/9/09
- [BNB 2009-63](#) PBGC 2010 Premium Rates, DOL COBRA Subsidy FAQs and DOL Withdrawal of
12/4/09 Investment Advice Regulations
- [BNB 2010-08](#) PBGC Funds Insolvent Multiemployer Pensions for Construction Industry, Food
2/1/10 Service Workers
- [BNB 2010-67](#) PBGC Releases Notice on “My PAA” Premium Filings
9/21/10
- [BNB 2011-35](#) PBGC Approves New Investment Policy
6/2/11
- [BNB 2011-60](#) PBGC to Waive Premium Penalties if Late Less than 7 Days
9/26/11
- [BNB 2011-70](#) FAQs on Multiemployer Plan Leasing Arrangements
10/13/11 *PBGC Flat-Rate Premiums Remain the Same for 2012*
- [CB 2013-15](#) GAO Releases Testimony Before Congress on Multiemployer Pension Plans and
3/11/13 Recent PBGC Reports
- [BNB 2014-03](#) PBGC Publishes Final Premium Payment Rule
1/22/14 *Flat-Rate Premium Due Date for Large Single and Multiemployer Plans Changed From February 28, 2014 to October 15, 2014*
- [BNB 2014-14](#) PBGC Proposes Regulations Easing Some Requirements for Terminated or Merging
4/1/14 Multiemployer Pension Plans
- [BNB 2014-21](#) PBGC Issues 2014 Premium Filing Instructions
5/2/14 *My PAA Ready for Filings*
- [BNB 2014-26](#) PBGC Final Regulations on Multiemployer Pension Plans
5/29/14
- [BNB 2016-24*](#) PBGC Proposes to Lower Late Premium Payment Penalties
5/6/16
- [BNB 2016-30*](#) PBGC Publishes Proposed Rule on Mergers and Transfers Between Multiemployer
6/8/16 Pension Plans
- [BNB 2016-62*](#) PBGC Releases Multiemployer Flat-Rate Premium for 2017
11/4/16

2. FINANCIAL STATE OF PBGC

- [SB 2014-31](#) PBGC Report – Troubled Multiemployer Plans Put Benefits in Jeopardy for 1.5M
7/10/14 People
- [BNB 2015-56](#) New PBGC Projections Extend the Solvency of Multiemployer Program Fund
10/29/15 Three Years
Multiemployer PBGC Premiums Rise to \$27

[BNB 2016-31*](#) PBGC Releases 2014 Pension Insurance Data Book
6/10/16

[BNB 2016-68*](#) PBGC Fiscal Year 2016 Annual Report – Largest Deficit in PBGC History
12/6/16

[BNB 2016-69*](#) PBGC Fiscal Year 2016 Annual Report – Part II – A Closer Look at the
12/8/16 Multiemployer Program Deficit

3. FILING FORMS

[BNB 2015-16](#) PBGC Proposes Mandatory E-Filing for Certain Multiemployer Plan Notices
4/7/15

[BNB 2015-49](#) PBGC Issues Final Regulations Requiring E-Filing of Certain Multiemployer
9/22/15 Plan Notices

N. UNIFORMED SERVICES EMPLOYMENT AND REEMPLOYMENT RIGHTS ACT (USERRA)

[SB 2005-1](#) USERRA Coverage Extended To 24 Months For USERRA Elections On Or After
1/7/05 December 10, 2004 – *New Law Also Requires Employers To Provide Employees
Notice Of Their Rights Under USERRA*

[SB 2005-54](#) DOL Publishes Final USERRA Regulations & Final USERRA Rights Poster
12/21/05

[RM 2006-14](#) Final USERRA Regulations of Specific Interest to Trustees of Multiemployer Plans
3/17/06

O. STATE PRIVACY/SSN LAWS

(Go to: <http://www.ncsl.org/research/telecommunications-and-information-technology/security-breach-notification-laws.aspx> for information on the laws in a particular state)

[RM 2006-9](#) State Laws on the Protection of Personal Information and Security Breach Notification
2/27/06 Passed in 2005
*More Stringent Laws Are NOT Preempted by the HIPAA Privacy or Security Rules
and May Apply to Pension and Health Fund Offices*

[SB 2006-41](#) State Laws on the Protection of Personal Information and Security Breach Notification
7/14/06 Passed in 2006

[RM 2008-25](#) Update on State Laws Governing the Protection of Personal Information and
5/9/08 Notification of Breach of Such Information and Social Security Number Protection
Laws

P. COMPLIANCE DATES

[CB 2005-2](#) 2005 Compliance Dates For New Federal Regulations Applicable to Pension and
1/7/05 Health and Welfare Plans

[CB 2006-3](#) 2006 Compliance Dates for New Federal Regulations and Laws Applicable to Pension
1/12/06 and Health and Welfare Plans
FINAL Defined Benefit Funding Notice Regulation Released

- [RM 2006-9](#) State Laws on the Protection of Personal Information and Security Breach Notification Passed in 2005
2/27/06
More Stringent Laws Are NOT Preempted by the HIPAA Privacy or Security Rules and May Apply to Pension and Health Fund Offices
- [CB 2007-5](#) 2007 Compliance Dates For New and Recent Federal Regulations and Laws Applicable to Pension and Health and Welfare Plans
2/23/07
- [CB 2008-1](#) 2008 Compliance Dates for Selected Federal Regulations and Laws Applicable to Pension and Health and Welfare Plans
1/10/08
- [BNB 2009-49](#) Upcoming 2009 Compliance Dates Health & Welfare Plan Reminder
8/21/09
- [CB 2010-06](#) Upcoming 2010 Compliance Dates for Pension and Healthcare Plans
1/26/10
- [CB 2011-03](#) Upcoming 2011 Compliance Dates for Group Healthcare Plans
1/17/11
- [CB 2012-05](#) Upcoming 2012 Compliance Dates for Pension Plans
1/27/12
- [CB 2012-06](#) Upcoming 2012 Compliance Dates for Group Healthcare Plans
1/30/12
- [CB 2013-11](#) Upcoming 2013 Compliance Dates for Pension Plans
2/21/13
- [CB 2013-16](#) Upcoming 2013-2014 Compliance Dates for Group Healthcare Plans
3/19/13
- [CB 2013-45](#) 2014 Compliance Dates Under ACA for Group Healthcare Plans
8/12/13
- [BNB 2013-46](#) September 23, 2013 Compliance Date for HIPAA Privacy changes is Fast-Approaching
8/20/13

Q. MISCELLANEOUS (FASB, STATE LAWS, GENERAL TOPICS)

- [CB 2010-25](#) FASB Announces Project to Expand Disclosures of Employer Participation in Multiemployer Plans
3/29/10
- [CB 2010-84](#) Update on FASB Accounting Standards
11/29/10
- [BNB 2011-09](#) IRS Announces Breast Pumps and Lactation Assistance Supplies are Reimbursable From FSAs, MSAs, HRAs and HSAs
2/24/11
- [BNB 2011-26](#) Requirement that OTC Medicines Must be Prescribed to be Reimbursable "Medical Expenses" Applies to GHPs
4/20/11

- [CB 2011-36](#) 6/7/11 FASB Drops Push to Disclose Employer Withdrawal Liability as Part of Disclosures About an Employer's Participation in a Multiemployer Pension Plan
- [CB 2011-48](#) 8/1/11 FASB Adopts Limited Disclosure Standard for Employers Participating in Multiemployer DB Plans
- [CB 2011-62](#) 9/30/11 FASB "Officially" Adopts Limited Disclosure Standard for Employers Participating in Multiemployer DB Plans
- [BNB 2012-16](#) 3/29/12 A Pension Plan Sponsor's Responsibilities
- [RM 2012-27](#) 5/21/12 A Look at the 204(h) Notice Requirements
- [BNB 2012-47](#) 9/20/12 IRS Discontinues Letter-Forwarding Service for Missing Persons Owed a Pension Benefit
Revised Form 2848
- [CB 2012-49](#) 10/1/12 SSA Makes Changes to Public Death Master File
Change Will Make it Harder for Pension Plans to Prevent Fraud
- [CB 2012-51](#) 10/10/12 REMINDER - FASB's Limited Disclosure Standard for Employers Participating in Multiemployer DB Plans is Effective December 15, 2012
- [CB 2012-55](#) 11/5/12 Mortality Trends Affect Pension Costs
- [BNB 2012-58](#) 11/16/12 Second Circuit Court Joins Three Other Circuits in Holding Amending Multiemployer Plan in NOT a Fiduciary Act
- [RM 2013-22](#) 4/24/13 GAO Releases Report on Multiemployer Pension Plans
- [BNB 2013-34](#) 6/18/13 Congressional Hearing on Multiemployer Pension Plans
- [SB 2014-04](#) 1/24/14 Recent Legislation Opens Up Access to the SSA's DMF
- [BNB 2014-19](#) 4/24/14 Elimination of the SSA's Letter Forwarding Service
- [BNB 2014-20](#) 4/28/14 Regulations on Access to Death Master File Published
- [BNB 2015-18](#) 4/24/15 EEOC Issues Proposed Rule on Wellness Programs
- [SB 2015-19](#) 4/28/15 U.S. House Subcommittee to Discuss Reforms to Modernize the Multiemployer Pension System

[**BNB 2016-16***](#) Senate Finance Committee Holds Hearing on Problems Facing Multiemployer Pensions and Possible Solutions
3/17/16

[**CB 2016-51***](#) House Committee Releases Discussion Draft on a New Multiemployer Plan Structure – “Composite Plans”
9/12/16

[**BNB 2016-63***](#) New Deadlines to File 2016 Forms W-2, W-3 and 1099-MISC with SSA
11/8/16

[**BNB 2016-64***](#) Society of Actuaries Publishes Mortality Improvement Scale MP-2016
11/11/16