

Pension Protection Act of 2006
Sorted by IRC/ERISA Section

PL 109-280, enacted 8-17-2006

Guidance/Other Information available as of 9/30/07

KEY:	IRS Guidance
	DOL Guidance
	PBGC Guidance

IRC/ERISA § Added, Changed or Impacted	Topic	PPA § No.	Description	Published Guidance	Other Information Available
	EGTRRA	811	Pensions and individual retirement arrangement provisions of Economic Growth and Tax Relief Reconciliation Act of 2001 made permanent		Publication 571 updated
25B	Indexing	833	Inflation indexing of gross income limitations on certain retirement savings incentives	Rev. Proc. 2006-53	Publication 590 updated Publication 571 updated Form 8606 Instructions modified
72	Distributions	828	Waiver of 10 percent early withdrawal penalty tax on certain distributions of pension plans for public safety employees	Notice 2007-7, 2007-5 I.R.B. 395	
		845	Distributions from governmental retirement plans for health and long-term insurance for public safety officers		
		828	Waiver of 10 percent early withdrawal penalty tax on certain distributions of pension plans for public safety employees		Form 5329 Instructions updated Publication 575 updated
		845	Distributions from governmental retirement plans for health and long-term insurance for public safety officers	IRC Section 415 Final Regs.	Publication 575 updated

IRC/ERISA § Added, Changed or Impacted	Topic	PPA § No.	Description	Published Guidance	Other Information Available
	Withdrawals	827	Penalty-free withdrawals from retirement plans for individuals called to active duty for at least 179 days		News Release IR-2006-152 Publication 590 updated Publication 560 updated Publication 571 updated Publication 575 updated Form 5329 Instructions updated
219	Indexing	833	Inflation indexing of gross income limitations on certain retirement savings incentives	Rev. Proc. 2006-53	Publication 590 updated Publication 571 updated Form 8606 Instructions modified
	Amendments	1107	Amendment Period	Rev. Proc. 2007-44, 2007-28 I.R.B.54	
	Distributions	845	Distributions from governmental retirement plans for health and long-term insurance for public safety officers	Notice 2007-7, 2007-5 I.R.B. 395	Publication 575 updated
	Diversification	901	Defined contribution plans required to provide employees with freedom to invest their plan assets	Notice 2006-107, 2006-51 I.R.B. 1114	
	Hardships	826	Modifications of rules governing hardships and unforeseen financial emergencies	Notice 2007-7, 2007-5 I.R.B. 395 Announcement 2007-59, 2007-25 I.R.B. 1448 IRC Section 403(b) Final Regulations Field Assistance	Publication 571 updated

IRC/ERISA § Added, Changed or Impacted	Topic	PPA § No.	Description	Published Guidance	Other Information Available
401				Bulletin 2007-2 pertaining to §403(b) plans	Publication 560 updated
	Notice	507	Notice of freedom to divest employer securities	Notice 2006-107, 2006-51 I.R.B. 1114	
	Phased retirement	905	Distributions during working retirement	Notice 2007-8, 2007-3 I.R.B. 278 Final Regulations on Distributions From a Pension Plan Upon Attainment of Normal Retirement Age Notice 2007-69, 2007-35 I.R.B. 468	
	Withdrawals	827	Penalty-free withdrawals from retirement plans for individuals called to active duty for at least 179 days		News Release IR-2006-152 Publication 590 updated Publication 560 updated Publication 571 updated Publication 575 updated Form 5329 Instructions updated
	Distributions	845	Distributions from governmental retirement plans for health and long-term insurance for public safety officers	Notice 2007-7, 2007-5 I.R.B. 395	Publication 575 updated
		822	Allow rollover of after-tax amounts in annuity contracts	IRC Section 403(b) Final Regulations Field Assistance Bulletin 2007-2 pertaining to §403(b) plans	Publication 590 updated Publication 571 updated

IRC/ERISA § Added, Changed or Impacted	Topic	PPA § No.	Description	Published Guidance	Other Information Available
402	Rollover	829	Allow rollovers by nonspouse beneficiaries of certain retirement plan distributions	Notice 2007-7, 2007-5 I.R.B. 395 Amendments to Safe Harbor for Distributions From Terminated Individual Account Plans and Termination of Abandoned Individual Account Plans To Require Inherited Individual Retirement Plans for Missing Nonspouse Beneficiaries IRC Section 403(b) Final Regulations Field Assistance Bulletin 2007-2 pertaining to §403(b) plans	Employee Plans News Special Edition Publication 590 updated Publication 575 updated Form 1099-R Instructions updated
	Distributions	845	Distributions from governmental retirement plans for health and long-term insurance for public safety officers	Notice 2007-7, 2007-5 I.R.B. 395	Publication 575 updated
	Hardships	826	Modifications of rules governing hardships and unforeseen financial emergencies	Notice 2007-7, 2007-5 I.R.B. 395 Announcement 2007-59, 2007-25 I.R.B. 1448 IRC Section 403(b) Final Regulations Field Assistance	Publication 571 updated

IRC/ERISA § Added, Changed or Impacted	Topic	PPA § No.	Description	Published Guidance	Other Information Available
403	Rollover	829	Allow rollovers by nonspouse beneficiaries of certain retirement plan distributions	Bulletin 2007-2 pertaining to §403(b) plans	Publication 560 updated
				Notice 2007-7, 2007-5 I.R.B. 395 Amendments to Safe Harbor for Distributions From Terminated Individual Account Plans and Termination of Abandoned Individual Account Plans To Require Inherited Individual Retirement Plans for Missing Nonspouse Beneficiaries	Employee Plans News Special Edition
404	Deduction	801	Increase in deduction limit for single-employer plans	Notice 2007-28, 2007-14 I.R.B. 880	
	Funding	402	Special funding rules for certain plans maintained by commercial airlines	Announcement 2006-70, 2006-40 I.R.B. 629 Notice 2006-105, 2006-50 I.R.B. 1093	Publication 590 updated Publication 575 updated Form 1099-R Instructions updated
					Publication 571

IRC/ERISA § Added, Changed or Impacted	Topic	PPA § No.	Description	Published Guidance	Other Information Available
408	Distributions	1201(a)	Tax-free distributions from individual retirement plans for charitable purposes	Notice 2007-7, 2007-5 I.R.B. 395	updated Publication 590 updated Publication 560 updated Form 1040 (Sch. A&B) Instructions modified Form 1040 Instructions modified Form 1040A Instructions modified Form 1040NR Instructions modified Form 5329 Instructions modified Form 8606 Instructions modified
408, 408A	Rollover	824	Allow direct rollovers from retirement plans to Roth IRAs	IRC Section 403(b) Final Regulations Field Assistance Bulletin 2007-2 pertaining to §403(b) plans	Publication 560 updated Publication 571 updated
408A	Indexing	833	Inflation indexing of gross income limitations on certain retirement savings incentives	Rev. Proc. 2006-53	Publication 590 updated Publication 571 updated Form 8606 Instructions modified

IRC/ERISA § Added, Changed or Impacted	Topic	PPA § No.	Description	Published Guidance	Other Information Available
409	Diversification	901	Defined contribution plans required to provide employees with freedom to invest their plan assets	Notice 2006-107, 2006-51 I.R.B. 1114;	
	Hardships	826	Modifications of rules governing hardships and unforeseen financial emergencies	Notice 2007-7, 2007-5 I.R.B. 395 Announcement 2007-59, 2007-25 I.R.B. 1448 IRC Section 403(b) Final Regulations Field Assistance Bulletin 2007-2 pertaining to §403(b) plans	Publication 571 updated Publication 560 updated
409 ERISA §502(c)(7)	Diversification	901	Defined contribution plans required to provide employees with freedom to invest their plan assets	Final Rule - Amendment to Civil Penalties Under ERISA §502(c)(7)	
409A	Funding	116	Restrictions on funding of nonqualified deferred compensation plans by employers maintaining underfunded or terminated single-employer plans		Form 5500 Instructions modified
411	Benefit accrual for cash balance and other hybrid defined benefit plans	701	Benefit accrual standards	Notice 2007-6, 2007-3 I.R.B. 272	
	Vesting	904	Faster vesting of employer nonelective contributions	Notice 2007-7, 2007-5 I.R.B. 395	
	30-year Treasury rates	301	Extension of replacement of 30-year Treasury rates	Notice 2006-75, 2006-36 I.R.B. 366	Schedule B Instructions modified
		111	Minimum funding standards		

IRC/ERISA § Added, Changed or Impacted	Topic	PPA § No.	Description	Published Guidance	Other Information Available
412	Funding	402	Special funding rules for certain plans maintained by commercial airlines	Announcement 2006-70, 2006-40 I.R.B. 629 Notice 2006-105, 2006-50 I.R.B. 1093	
414	Indian tribal governments	906	Treatment of certain pension plans of Indian tribal governments	Notice 2006-89, 2006-43 I.R.B. 772 Notice 2007-67, 2007-35 I.R.B. 467	
	Multiemployer plans	1106	Revocation of election relating to treatment as multiemployer plan	Model Notice of Pending Election of Multiemployer Plan Status	
415	415 limits	832	Determination of average compensation for section 415 limits	IRC Section 415 Final Regs	
	Distributions	303	Interest rate assumption for applying benefit limitations to lump sum distributions	Notice 2007-7, 2007-5 I.R.B. 395	
	Funding	402	Special funding rules for certain plans maintained by commercial airlines	Announcement 2006-70, 2006-40 I.R.B. 629 Notice 2006-105, 2006-50 I.R.B. 1093	
	Permissive service credit	821	Clarifications regarding purchase of permissive service credit	IRC Section 415 Final Regs. IRC Section 403(b) Final Regulations Field Assistance Bulletin 2007-2 pertaining to §403(b) plans	Publication 560 updated Publication 571 updated
417	Notice	1102	Notice and consent period regarding distributions	Notice 2007-7, 2007-5 I.R.B. 395	
				Proposed regulations on certain mortality tables under PPA	

IRC/ERISA § Added, Changed or Impacted	Topic	PPA § No.	Description	Published Guidance	Other Information Available
430	Funding	112	Funding rules for single-employer defined benefit pension plans	Rev. Proc. 2007-37, 2007-25 I.R.B. 1433 <hr/> Proposed §430(f) regulations on treatment of employer contributions	Employee Plans News Flash August 29, 2007
436	Benefit limitations	113	Benefit limitations for single-employer defined benefit pension plans	Proposed §436 regulations on benefit limits	Employee Plans News Flash August 29, 2007
457	Distributions	845	Distributions from governmental retirement plans for health and long-term insurance for public safety officers	Notice 2007-7, 2007-5 I.R.B. 395	Publication 575 updated
	Rollover	829	Allow rollovers by nonspouse beneficiaries of certain retirement plan distributions	Notice 2007-7, 2007-5 I.R.B. 395 Amendments to Safe Harbor for Distributions From Terminated Individual Account Plans and Termination of Abandoned Individual Account Plans To Require Inherited Individual Retirement Plans for Missing Nonspouse Beneficiaries IRC Section 403(b) Final Regulations	Employee Plans News Special Edition

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				Field Assistance Bulletin 2007-2 pertaining to §403(b) plans	Publication 590 updated Publication 575 updated Form 1099-R Instructions updated
4971	Excise tax	214	Exemptions from excise tax for certain multiemployer plans for accumulated funding deficiencies		Form 5330 Instructions revised
	Funding	402	Special funding rules for certain plans maintained by commercial airlines	Announcement 2006-70, 2006-40 I.R.B. 629 Notice 2006-105, 2006-50 I.R.B. 1093	
4975	Prohibited transaction	601	Prohibited transaction exemption for provision of investment advice	Prohibited Transaction Exemption for Provision of Investment Advice to Participants in Individual Account Plans Prohibited Transaction Exemption for Provision of Investment Advice to Individuals Retirement and Similar Plans	Hearing on Computer Model Investment Advice Program for IRAs (transcript)
	Prohibited transaction	611	Prohibited transaction rules relating to financial investments	Field Assistance Bulletin No. 2007-01 Statutory Exemption for Cross-Trading of Securities	

IRC/ERISA § Added, Changed or Impacted	Topic	PPA § No.	Description	Published Guidance	Other Information Available
4980F ERISA §101(k)	Multiemployer plans	502	Access to multiemployer pension plan information	Proposed Rule on Multiemployer Plan Information Made Available on Request	
6511	Withdrawals	827	Penalty-free withdrawals from retirement plans for individuals called to active duty for at least 179 days		News Release IR-2006-152 Publication 590 updated Publication 560 updated Form 5329 Instructions updated
ERISA §3(37)(G)	Multiemployer plan election procedures	1106, as modified by an amendment in the May 25, 2007, supplemental spending legislation (Pub L. 110-028).	This Notice establishes implementing procedures for certain single-employer plans to elect to be multiemployer plans.	Notice: Election of Multiemployer Plan Status	
ERISA §105	Statements	508	Periodic pension benefit statements	Field Assistance Bulletin No. 2006-03	
ERISA §206(d)(3)	Domestic relations orders	1001	Regulations on time and order of issuance of domestic relations orders	Time and Order of Issuance of Domestic Relations Orders	

IRC/ERISA § Added, Changed or Impacted	Topic	PPA § No.	Description	Published Guidance	Other Information Available
ERISA §404	Rollover	829	Allow rollovers by nonspouse beneficiaries of certain retirement plan distributions	Amendments to Safe Harbor for Distributions From Terminated Individual Account Plans and Termination of Abandoned Individual Account Plans To Require Inherited Individual Retirement Plans for Missing Nonspouse Beneficiaries Field Assistance Bulletin 2007-2 pertaining to §403(b) plans	Class Exemption Model Plan Termination Notice Termination Notice
ERISA §404(a)(1)	Fiduciary	625	Clarification of fiduciary rules	Interim Final Rule on Amendment to Interpretive Bulletin 95-1 Proposed rule on the Selection of Annuity Providers for Individual Account Plans	
ERISA §404(c)(5)	Default investment	624	Treatment of investment of assets by plan where participant fails to exercise investment election	Default Investment Alternatives Under Participant Directed Individual Account Plans; Proposed Rule	

IRC/ERISA § Added, Changed or Impacted	Topic	PPA § No.	Description	Published Guidance	Other Information Available
ERISA §408(b)(14), 408(g)	Prohibited transaction	601	Prohibited transaction exemption for provision of investment advice	Prohibited Transaction Exemption for Provision of Investment Advice to Individuals Retirement and Similar Plans Field Assistance Bulletin No. 2007-01 Prohibited Transaction Exemption for Provision of Investment Advice to Participants in Individual Account Plans	Hearing on Computer Model Investment Advice Program for IRAs (transcript)
ERISA §408(b)(19)	Prohibited transaction	611	Prohibited transaction rules relating to financial investments	Statutory Exemption for Cross-Trading of Securities	
ERISA §502(c)(7)	Notice	507	Notice of freedom to divest employer securities	Final DOL regulations on civil penalties under ERISA §502(c)(7)	
ERISA §4006 4007	Premiums	405	This is a proposed rule to amend PBGC's regulations on Premium Rates and Payment of Premiums. The amendments would implement provisions of the PPA that change the variable-rate premium for plan years beginning on or after January 1, 2008, and make other changes to the regulations.	Proposed Rule on premium Rates; Payment of Premiums; Variable-Rate Premium	

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ERISA §4006 4007	Premiums	401 402 405	This is a proposed rule to amend PBGC's regulations on Premium Rates and Payment of Premiums to implement certain provisions of the Deficit Reduction Act of 2005 (Pub. L. 109-171) and the PPA that are effective beginning in 2006 or 2007. The provisions that would be implemented by this rule change the flat premium rate, cap the variable-rate premium in some cases, and create a new "termination premium" that is payable in connection with certain distress and involuntary plan terminations.	Proposed Rule on Premium Rates; Payment of Premiums; Flat Premium Rates, Variable-Rate Premium Cap, and Termination Premium	
ERISA §4011	Participant notice of plan underfunding	501	Section 4011 of ERISA requires certain underfunded plans to notify participants of plan funding status and the limits on the PBGC's guarantee. PPA repealed section 4011 for plan years beginning after 2006 and replaced the disclosure requirement under that section with a disclosure requirement under Title I of ERISA. This rule amends PBGC's regulation on Disclosure to Participants to reflect that statutory change.	Final Regulation on Disclosure to Participants	
	Annual financial and actuarial information reporting	303	Explains how the provisions of PPA relating to PBGC's required interest rate for determining variable-rate premiums apply to certain PBGC requirements (in particular, reporting and disclosure requirements).	Technical Update 06-4: Use of Corporate Bond Rate for Certain PBGC Purposes	

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	Participant notice of plan underfunding	303	Explains, among other things, how PPA interest rate changes can effect the requirement to issue a 2006 Participant Notice.	Technical Update 06-3: 2006 Participant Notice	
	PBGC	505	Section 4010 filings with the PBGC	Technical Update 06-4: Use of Corporate Bond Rate for Certain PBGC Purposes	

KEY:	IRS Guidance
	DOL Guidance
	PBGC Guidance