

COUNSEL

» Barbara Uberti Manerchia

NEWS & PUBLICATIONS

» Deferred Compensation Plans,
Severance Agreements and
Other Deferral Arrangements
Require Immediate Attention,
Despite IRS Relief

» Benefits Update: Comprehensive
Pension Reform Becomes Law

Pension Protection Act Resource Center

Welcome to Potter Anderson & Corroon's Pension Protection Act Resource Center. This webpage is intended to be a resource for legal developments pertaining to H.R. 4, The Pension Protection Act of 2006, signed into law on August 17, 2006.

Links

Legislative Text and other items:

Text of the Pension Protection Act of 2006
Library of Congress's Bill Summary & Status
Joint Committee on Taxation's Technical Explanation of H.R. 4, the Pension Protection Act of 2006
Committee on Ways and Means Detailed Summary of Tax, Trade and Other Provisions
Committee on Ways and Means Summary of the Charitable Provisions
From the White House: President Bush Signs H.R. 4, the Pension Protection Act of 2006 and
Fact Sheet: The Pension Protection Act of 2006: Ensuring Greater Retirement
Statement by U.S. Labor Secretary & PBGC Board Chairman Elaine L. Chao on Passage of Comprehensive Pension Reform

Agency Promulgations Relating to the Act:

Internal Revenue Service:

Notice 2008-73
Notice 2008-30
Notice 2008-29
Proposed Regulation on Automatic Contribution Arrangements
Proposed Regulation on Benefit Restrictions for Unfunded Pension Plan
Notice 2007-28
Notice 2007-8
Notice 2007-7
Notice 2006-89
Notice 2006-75
Announcement 2006-70
Notice 2006-105
Press Release and Notice 2006-107

Department of Labor:

Pension Protection Act Resource Center (cont.)

Proposed Class Exemption for the Provision of Investment Advice to Participants in Individual Account Plans
Statutory Exemption for Cross-Trading of Securities
Field Assistance Bulletin 2007-1
Field Assistance Bulletin 2006-3
Default Investment Alternatives under Participant Directed Individual Account Plans

Pension Benefit Guaranty Corporation:

Proposed Regulation Related to PBGC's Premium Rates and Payment of Premium Rates
Notice of Interest Rate Assumptions
Technical Update 06-3: 2006 Participant Notice (as updated to reflect the Act)
Technical Update 06-4: Use of Corporate Bond Rate for Certain PBGC Purposes

Agency Newsletters, Website Materials Relating to the Act:

Internal Revenue Service:

Retirement News for Employers, Summer 2006

Department of Labor

Press Release and
Fact Sheet Relating to Default Investment Alternatives in Participant-Directed Individual Account Plans

Pension Benefit Guaranty Corporation:

What's New for Practitioners
Interest Rate Tables for Valuing Vested Benefits for PBGC Variable rate Premium Purposes

Other Links of Interest:

BNA Pension Protection Act Center
DOL Pension Protection Act Center