



BENEFIT NEWS BRIEFS

Cycle E Filing Option for Certain Pension Plans

CMS Updates Section 111 Reporting Website

We are going to take a look at two bits of news in this issue. First, some news of interest to multiemployer pension plans about determination letter filings and then some news about helpful documents posted to the CMS Section 111 reporting website.

Cycle E Filing Option for Certain Pension Plans

Internal Revenue Service (IRS) *Notice 2008-108* contains the *2008 Cumulative List of Changes in Plan Qualification Requirements (2008 Cumulative List)*. The *2008 Cumulative List* is used primarily by plan sponsors of individually designed plans that are in Cycle D, which *includes multiemployer pension plans*. The Cycle D submission period runs from February 1, 2009 through January 31, 2010.

However, page 3 of *Notice 2008-108* allows a plan sponsor of a Cycle D plan whose first plan year beginning on or after January 1, 2009 ends on or after February 1, 2010 to *defer submission of its plan until Cycle E* (February 1, 2010 – January 31, 2011). *Notice 2008-108* is available at <http://benefitslink.com/IRS/notice2008-108.pdf> or by "[clicking here](#)." However, PPA required amendments must still be made on or before the last day of the first plan year beginning on or after January 1, 2009.

Assuming a plan year runs from the first day of the beginning month and ends the last day of the 12th month thereafter, this allowance would be **available to plans whose plan year begins on or after March 1, 2009**. Such a plan would have a plan year ending on or after February 28, 2010. But, plans with a January 1, 2009 or February 1, 2009 plan year beginning date would not qualify as their ending date of December 31, 2009 or January 31, 2010, respectively would not end "on or after February 1, 2010."

In order to defer submission of such a plan until Cycle E, an application must be timely filed in Cycle E. In that case, the plan will be treated as having been filed within the plan's *EGTRRA* remedial amendment period and will be reviewed on the basis of the 2009 Cumulative List. Such a plan will be treated as a Cycle E plan solely for this initial cycle, and all subsequent submissions will be made in Cycle D.

This option to file in Cycle E will help ease the crunch of having to get such a plan filed by the Cycle D deadline. Fund professionals may want to restate their clients' plan documents beginning with the plans that have January or February plan year beginning dates.

For more information on the determination letter program in general and recent changes thereto, see *Benefit News Briefs 2008-4*, *Client Bulletin 2008-1* at page 6 and *Research Memo 2007-69*.

CMS Updates Section 111 Reporting Website

CMS has posted some new information on Section 111 reporting on its Section 111 website. CMS posted the *MMSEA 111 - Quick Reference Guide for Section 111 Registration For All Responsible Reporting Entities* and a document entitled *ALERT - Common Section 111 GHP Reporting Errors*. These documents contain helpful information for Section 111 responsible reporting entities (RREs). Individuals working on Section 111 group health plan reporting will want to review these documents.

This and other Section 111 group health plan news can be found at:
http://www.cms.hhs.gov/MandatoryInsRep/02_GHP.asp#TopOfPage.

For more information on Section 111 reporting requirements, see *Special Bulletin 2009-16*.

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