

2005 Research Department Issues With Weblinks

<u>Title</u>	<u>Issue Date</u>	<u>Topic</u>
SB 2005-1	1/07/05	<p>USERRA Coverage Extended to 24 Months for USERRA Elections on or after December 10, 2004</p> <p><i>NEW LAW ALSO REQUIRES EMPLOYERS TO PROVIDE EMPLOYEES NOTICE OF THEIR RIGHTS UNDER USERRA</i></p>
CB 2005-2	1/07/05	<p>2005 Compliance Dates For New Federal Regulations Applicable to Pension and Health and Welfare Plans</p>
CB 2005-3	1/07/05	<p>Consequences to a Multiemployer Pension Plan of a Funding Deficiency</p>
BNB 2005-4	1/10/05	<p>Fall 2004 Edition of New IRS Newsletter Entitled Retirement News for Employers Debuts Column on Fixing Common Pension Plan Mistakes</p> <p><i>New Column Called "The Fix Is In: Common Plan Mistakes" Addresses Issue of Failure To Obtain Spousal Consent</i></p>
BNB 2005-5	1/10/05	<p>Colorado Federal District Court Holds Individuals May Not Sue Under HIPAA for Violations of HIPAA's Privacy Requirements Concerning the Disclosure of Protected Health Information</p>
BNB 2005-6	1/14/05	<p>Health Plan Exclusions for Gastric-Bypass Operations</p> <p><i>Or, How to Write an Exclusion that Holds Up in Court</i></p>
BNB 2005-7	1/14/05	<p>Illinois District Court Upholds Local 703's Pension Plan Eligibility Conditions On "30 And Out" Pension</p> <p><i>Requirement That Participant Earn Six Of Last Ten Years Of Service With Local 703 To Receive A "30 And Out Pension" Using Reciprocal Credits Does Not Violate ERISA</i></p>
BNB 2005-8	1/10/05	<p>District Court Holds Participant's Failure To Update His Beneficiary Designation Results In First Wife Receiving His Pension Account Balance, Not His Current Wife</p>
RM 2005-9	1/21/05	<p>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</p>

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BNB 2005-10	1/28/05	IRS Extends Retroactive Annuity Starting Date Remedial Amendment Period For Defined Benefit Plans to the End of the 2005 Plan Year
BNB 2005-11	1/28/05	Office of Civil Rights ("OCR") Releases Nine Frequently Asked Questions on Disclosing Protected Health Information in Litigation on the OCR Web Site
BNB 2005-12	2/04/05	IRS Releases Proposed Regulation Modifying the 2003 Final Regulations on the Disclosure of the Relative Value and Financial Effect of Optional Forms of Benefit in QJSA Explanations
BNB 2005-13	2/25/05	DOL Releases Proposed Regulation Entitled "Annual Funding Notice For Multiemployer Defined Benefit Pension Plans" Model Notice Included with Proposed Regulation
RM 2005-14	2/25/05	CONGRESS CHANGES DEFINITION OF "DEPENDENT" FOR FEDERAL TAX PURPOSES Change May Affect Health Plans That Cover Dependents Over Age 23 Who Contribute More Than 1/2 Of Their Own Support Or That Define "Dependent" By Reference To The Federal Tax Code
BNB 2005-15	2/25/05	IRS Clarifies Dates By Which Pension Plans That Require The Distribution Of Vested Accrued Benefits 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
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; Certificate Of Creditable Coverage Must Have Educational Statement; Model Certificate Of Creditable Coverage Included Miscellaneous News on USERRA Poster and HIPAA Privacy FAQs

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CB 2005-17	4/22/05	<p>FINAL RULES ISSUED FOR THE MEDICARE PART D PRESCRIPTION DRUG BENEFIT</p> <p>28% Subsidy and "Wrap-Around" Coverage Options for Multiemployer Retiree Health Plans Discussed</p> <p><i>All plans offering prescription drug coverage to Medicare eligibles must provide information on creditable coverage</i></p>
BNB 2005-18	4/22/05	<p>Center For Medicare & Medicaid Services (CMS) Issues Series Of Papers On The HIPAA Security Rule</p> <p><i>National Institute Of Standards And Technology (NIST) Issues Resource Guide For Implementing The HIPAA Security Rule</i></p>
BNB 2005-19	4/22/05	<p>Fifth Circuit Court Of Appeals Joins 7 Other Circuit Courts In Holding Substantial Compliance With Regulations Concerning The Content Of An Initial Denial Of Benefits Notice Is Sufficient; Strict Compliance Not Required</p>
CB 2005-20	4/22/05	<p>Bush Administration's Proposal For Pension Reform Limited to Single-Employer Defined Benefit Pension Plans</p> <p>All Administration Documents Pertaining To The President's Pension Reform Proposal Are Posted On The Department Of Labor Website</p>
BNB 2005-21	5/13/05	<p>IRS Issues Guidance On Suspension Of Benefits In Light Of Supreme Court Decision In Central Laborers' Pension Fund v. Heinz</p>
CB 2005-22	5/13/05	<p>Employee Benefits Security Administration (EBSA) Issues Revised Voluntary Fiduciary Correction Program</p>
CB 2005-23	6/03/05	<p>Michigan Court Of Appeals Upholds \$275,000 Verdict Against Local Union Whose Negligence Allowed Member's Identities To Be "Stolen"</p>
BNB 2005-24	6/03/05	<p>Internal Revenue Service Newsletter Discusses How Pension Plans Can Fix The Problem Of Failing To Make Timely Minimum Required Distributions</p>
BNB 2005-25	6/10/05	<p>Center For Medicare And Medicaid Services (CMS) Releases Guidance On Actuarial Equivalence Calculation, Notice of Creditable Coverage and a Model Notice and Introduces New Retiree Drug Subsidy (RDS) Website</p>

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CB 2005-26	6/24/05	<p>Securities and Exchange Commission (SEC) Issues Report On Conflicts of Interest Among Investment Consultants; "Significant Number" of the 24 Firms Studied Referred to the SEC Enforcement Division for Further Investigation</p> <p>Department of Labor (DOL) Releases Guidance to Pension Plan Trustees Entitled "Selecting And Monitoring Pension Consultants - Tips For Plan Fiduciaries"</p>
BNB 2005-27	6/24/05	<p>District Court Clarifies Procedural Requirements Health Plans Must Follow When Hiring An "Independent" Health Care Professional For Consultation On Appeal When A Claim Is Denied Based On "Medical Judgment"</p>
BNB 2005-28	6/24/05	<p>District Court Certifies Class Action Against Union Health Plan For Alleged Discriminated Against Female Employees</p> <p><i>Plan Excluded Prescription Contraceptives From Its Benefit Package While Including Benefits For Other Preventive Medical Services</i></p>
BNB 2005-29	6/24/05	<p>Centers for Medicare and Medicaid Services ("CMS") Posts Three New "Frequently Asked Questions" ("FAQs") On Its Website Addressing The "Security Incident" Reporting Requirements Of The HIPAA Security Rule</p>
BNB 2005-30	6/24/05	<p>Center For Medicare & Medicaid Services (CMS) Issues Additional Papers In Its Series Of Papers On The HIPAA Security Rule</p>
CB 2005-31	7/20/05	<p>Highlights of Proposed House Bill 2830, "Pension Protection Act Of 2005"</p>
BNB 2005-32	7/29/05	<p><i>10th Circuit Defines Term "Legal Separation" In Context of COBRA Qualifying Event</i></p>
BNB 2005-33	7/29/05	<p><i>District Court Enters Judgment Against Union Pacific For Health Plan Discrimination Against Its Female Employees Excluding Prescription Contraceptives From Plans' Benefit Package While Including Benefits For Other Prescription Drugs And Preventive Services Held To Violate Title VII</i></p>
CB 2005-34	8/26/05	<p><i>Recent DOL Compliance Initiative Regarding Form LM-10 May Affect Some Trust Funds</i></p> <p><i>Funds With Employees May Be Required To File Form LM-10</i></p>

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BNB 2005-35	8/26/05	<i>CMS Releases Sixth Paper In HIPAA Security Series Paper Addresses Topics Of "Risk Analysis" And "Risk Management"</i>
BNB 2005-36	8/26/05	<i>DOL, IRS and PBGC Release Advance Copies of 2005 Form 5500</i>
BNB 2005-37	8/26/05	<i>Department of Labor (DOL) Investigating Quality of Plan Audits Limited Study Of Audit Work Papers Revealed Many Problems</i>
CB 2005-38	9/13/05	<i>Centers For Medicare And Medicaid Services ("CMS") Grants An Automatic One-Time Extension Until October 31, 2005 For All Plan Sponsors To File Part D Subsidy Applications And Retiree Files</i>
CB 2005-39	9/13/05	<i>IRS Releases Revenue Procedure 2005-66 Establishing A System Of Cyclical Remedial Amendment Periods For Qualified Retirement Plans. Multiemployer Plans Should Submit Their EGTRAA Determination Letter Requests Between February 1, 2009 And January 31, 2010</i>
BNB 2005-40	9/13/05	<i>Retiree Drug Subsidy (RDS) Center Distributes First RDS Center E-Newsletter Much Useful Information Is Included, As Well As A Link To The Recently Updated RDS Retiree List File Layout</i>
BNB 2005-41	9/23/05	<i>DOL Proposes to Require Filing Form 5500 Electronically Proposal Would Not Apply Until Plan Years Beginning On Or After January 1, 2007, With The First Electronically Filed Forms Due In 2008</i>
BNB 2005-42	9/23/05	<i>CMS Releases Document Addressing "Qualifying Covered Retiree" Issues Four-Page Document Contains Five Questions And Answers On Who Is A "Qualifying Covered Retiree"</i>
SB 2005-43	9/30/05	<i>DOL EXTENDS TIME FRAMES UNDER ERISA FOR INDIVIDUALS/PLANS AFFECTED BY HURRICANE KATRINA Pension And Health Plans Should Review Their Records To Determine If Any Participants, Dependents Or Retirees May Be Affected</i>

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BNB 2005-44	9/30/05	HHS Releases Proposed HIPAA EDI Rule Adopting Standards for Electronic Health Care Claims Attachments
RM 2005-45	10/28/05	<i>IRS Issues Final and Proposed Regulations on Code 411(d)(6) Anti-Cutback Rules</i>
BNB 2005-46	10/21/05	Deadline for Part D Subsidy Applications Near; CMS Urges Applicants to File Soon as Process May Take Up to 10 days to Complete RDS Center Releases 2nd E-Newsletter on Part D Subsidy District Court Issues Supplemental Opinion in Contraception Coverage Discrimination Case
SB 2005-47	11/01/05	<i>Centers for Medicare and Medicaid Services (CMS) Announces that the Retiree Drug Subsidy (RDS) Center Will Work with Subsidy Applicants Who Began Their Part D Subsidy Application by the October 31, 2005 Deadline, but Were Unable to Finish the Process</i>
RM 2005-48	11/11/05	ALL IN ONE COURT CASE!! <i>The Importance of ERISA Fidelity Bonds</i> <i>Watch Out for the First Remand Step, it's a Doozy!</i>
BNB 2005-49	11/11/05	Proposed 415 Regulations <i>District Court Allows Plan To Use "Alter-Ego" And "Veil-Piercing" Theories To Recover Withdrawal Liability Amounts From Owners Of Bankrupt Companies</i>
CB 2005-50	11/11/05	Office of Labor-Management Standards (OLMS) Issues Advisory Increasing the Amount of the De Minimis Exception from \$25 to \$250 Pending Issuance of a Final Rule on Revised Form LM-30 Reporting Obligations
CB 2005-51	11/11/05	Office of Labor-Management Standards (OLMS) Issues Form LM-10 Advisory Increasing the Amount of the De Minimis Exception from \$25 to \$250 and Announcing a Grace Period for New LM-10 Filers
SB 2005-52	12/07/05	IRS Extends The Date For Pension Plans To Be Operationally Compliant With A Reforming "Heinz" Amendment From January 1, 2006 to January 1, 2007

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BNB 2005-53	12/19/05	RDS Updates Website with News on the 2007 Part D Subsidy Application Deadline and RDS Help Via E-Mail DOL Unveils New Compliance Assistance Web Portal
SB 2005-54	12/21/05	DOL Publishes Final USERRA Regulations & Final USERRA Rights Poster