

## 2007 Research Department Issues With Weblinks

<u>Title</u>	<u>Issue Date</u>	<u>Topic</u>
BNB 2007-1	1/5/07	<p><i>CMS Releases HIPAA Security Guidance For Remote Use of and Access to Electronic Protected Health Information</i></p> <p><i>IRS Releases Updated Revenue Procedures</i></p>
RM 2007-2	1/18/07	<p><i>IRS Issues Additional PPA Guidance in the Form of 44 Q&amp;As Addressing Eight Sections of the PPA</i></p> <p><i>Guidance Focuses on Distributions</i></p>
BNB 2007-3	1/26/07	<p><i>District Court Finds Union An ERISA Fiduciary Due To Its Power To Appoint Union Trustees To Pension Fund</i></p> <p><i>Court Further Finds Union Breached Such Fiduciary Duties</i></p>
RM 2007-4	2/7/07	<p><i>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</i></p>
CB 2007-5	2/23/07	<p><i>2007 Compliance Dates For New and Recent Federal Regulations and Laws Applicable to Pension and Health and Welfare Plans</i></p>
BNB 2007-6	2/28/07	<p><i>IRS Makes "401(k) Checklist" Available Online</i></p> <p><i>Compliance Tool Highlights "Top Ten" 401(k) Compliance Issues</i></p>
BNB 2007-7	3/8/07	<p><i>Eighth Circuit Case Illustrates Importance of COBRA Record-Keeping Procedures</i></p>
BNB 2007-8	3/9/07	<p><i>DOL Publishes Interim Final Rule Under the PPA on How the Timing and Sequence of Domestic Relations Orders Affects Whether the Domestic Relations Order is a "Qualified Domestic Relations Order"</i></p>
BNB 2007-9	3/16/07	<p><i>Recent Data Losses Involving "PHI" Highlight the Need to be Diligent in Protecting PHI</i></p> <p><i>Large Data Losses Usually Involve E-PHI</i></p>
RM 2007-10	3/23/07	<p><i>Eighth Circuit Court of Appeals Holds Employer's Union Health Plan Was Not Discriminatory For Failing To Provide Female Contraceptive Coverage</i></p>
SB 2007-11	3/23/07	<p><i>CMS Issues Updated Creditable Coverage Guidance and Model Disclosure Notices To Part D Eligible Individuals - Notices For Use After February 15, 2007</i></p>

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RM 2007-12	3/30/07	<i>A Closer Look at the New QJSA Notice Timing and Content Requirements Changes Made By the PPA</i>  <i>New Rules Apply To Plan Years Beginning After December 31, 2006</i>
BNB 2007-13	4/4/07	<i>CMS Issues Reminder About 2007 Disclosures of Creditable Coverage to CMS Under Medicare Part D</i>
SB 2007-14	4/9/07	<i>CMS Announces Implementation of National Provider Identifier (NPI) "Contingency Plan" Allowing Health Plans, Providers and Clearinghouses to Use "Legacy Identifiers" Until May 23, 2008</i>
RM 2007-15	4/24/07	<i>Summary of Material Modifications (SMM)</i>  <i>When is an SMM Required Under ERISA?</i>
BNB 2007-16	4/27/07	<i>HHS Launches New Health Information Privacy Website on HIPAA Privacy Compliance and Enforcement</i>
BNB 2007-17	4/27/07	<i>CMS Update on NPI Compliance Contingency Guidance</i>
RM 2007-18	4/27/07	<i>"Wellness Programs" Allowed Under the HIPAA Non-Discrimination Regulations</i>
RM 2007-19	4/30/07	<i>A Look at ERISA Section 411</i>  <i>Prohibitions Against Persons Convicted Or Imprisoned For Various Crimes From Holding Certain Positions With Any Employee Benefit Plan</i>
BNB 2007-20	5/7/07	<i>CMS Announces the Adjusted 2008 Cost Threshold And Cost Limit Amounts Applicable to the Medicare Part D Retiree Drug Subsidy Program</i>
BNB 2007-21	5/10/07	<i>IRS Publishes New, Final 415 Regulations</i>
BNB 2007-22	5/23/07	<i>How Pension Plan Sponsors Can Remedy the Failure to Timely Adopt IRS Required Interim Amendments</i>
RM 2007-23	5/24/07	<i>Yes Dorothy, the 25% Combined Plan Limit Applicable to Combinations of Multiemployer DB and DC Plans was Done Away with by the PPA</i>
SB 2007-24	5/25/07	<i>CMS Announces System Whereby Health Plans and Others May Obtain Health Care Providers' NPIs from a CMS Website</i>

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BNB 2007-25	6/1/07	<i>IRS Encourages Development of Electronic Health Records CMS Publishes Helpful Information on NPIs</i>
BNB 2007-26	6/1/07	<i>Recently Passed Law Makes Limited Technical Changes to the Pension Protection Act (PPA)</i>
RM 2007-27	6/6/07	<i>A Closer Look at PPA Section 204(d): PPA Makes Change to Employer Withdrawal Liability Procedures Involving Employer Transactions Designed To Avoid Withdrawal Liability</i>
RM 2007-28	6/7/07	<i>PBGC Pension Plan Terminations and Multiemployer Pension Plans What's the Deal with That?</i>
BNB 2007-29	6/7/07	<i>Medicare Part D To Cover Vaccine Administration Costs</i>
SB 2007-30	6/12/07	<i>DOL Announces Requirement to File Form 5500 Electronically Will Be Extended to Plan Years Beginning on or After January 1, 2009 Most Plans Won't Have to E-file Form 5500 Until 2010</i>
BNB 2007-31	6/13/07	<i>Third Circuit Upholds EEOCs Right to Issue Regulations Allowing Benefit Plans to Coordinate Retiree Health Coverage with Medicare</i>
SB 2007-32	6/15/07	<i>IRS Releases Rev. Proc. 2007-44 Containing New Procedures for Remedial Amendments to Retirement Plans Including PPA Amendments</i>
BNB 2007-33	6/19/07	<i>RDS Issues Reminder to Plan Sponsors About Deadlines for Submitting a Part D Retiree Drug Subsidy Application</i>
RM 2007-34	6/19/07	<i>State Law Mandated Health Benefits, Self-Insured Health Plans and ERISA Preemption</i>
BNB 2007-35	6/21/07	<i>CMS Releases "Reconciliation How To's" on the RDS Program Website Reconciliation Job Aid Now Available in Microsoft Word</i>
BNB2007-36	6/22/07	<i>Highlights of Information in IRS Employee Plans News</i>

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CB 2007-37	6/28/07	<p><i>Fiduciary Duty Refresher</i></p> <p><i>Collecting Delinquencies and the Use of Payroll Audits of Contributing Employers</i></p>
CB 2007-38	7/10/07	<p><i>Final Rule Revising Form LM-30 Labor Organization Officer and Employee Report Issued by DOL</i></p> <p><i>Payments or gifts valued at \$20 or less do not need to be included in determining whether the \$250 threshold has been met!!!</i></p>
BNB 2007-39	7/10/07	<p><i>IRS Eliminates Schedule P of Form 5500</i></p> <p><i>IRS Also Modifies Voluntary Correction Program</i></p>
RM 2007-40	7/13/07	<i>District Court Addresses Issue of Employer Withdrawal Liability For Construction Industry Employers and Relation of Subcontracting Clauses in CBA</i>
BNB 2007-41	7/13/07	<i>Top 10 Issues Identified During IRS Examinations of Multiemployer Pension Plans</i>
BNB 2007-42	7/20/07	<p><i>Federal Circuit Court Upholds \$3.7 Million Employer Withdrawal Liability Assessment</i></p> <p><i>"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</i></p>
BNB 2007-43	7/25/07	<i>CMS Issues New Guidance on Calculating and Reporting Rebates and Similar Price Concessions Under the Retiree Drug Subsidy Program</i>
RM 2007-44	7/27/07	<i>A Look At Documents Initially Requested In An EBSA Health Plan Audit</i>
SB 2007-45	8/2/07	<p><i>OLMS Issues Correction To Final LM-30 Rule</i></p> <p><i>No LM-30 Reports Due Under New Final Rule Until At Least November 16, 2008</i></p>
RM 2007-46	8/13/07	<i>New Auditing Standard in Effect for Plan Audits in 2007</i>
BNB 2007-47	8/14/07	<p><i>IRS Publishes "2007-2008 Priority Guidance Plan"</i></p> <p><i>PBGC Posts "Significant Guidance Documents" On Website</i></p>
BNB 2007-48	8/23/07	<i>Reminder - Medicare Part D Creditable Coverage Notices Must Be Issued by November 15, 2007</i>

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RM 2007-49	9/7/07	<i>IRS Provides Temporary Relief From New Regulations on In-Service Distributions and "Normal Retirement Age"</i>
BNB 2007-50	9/7/07	<i>CMS Releases Five New Questions and Answers on Website</i> <i>PBGC Announces Premium E-Filing Webcasts &amp; Demos</i>
SB 2007-51	9/10/07	<i>OLMS To Offer Free Seminar On Completing the Revised LM-30 Form</i>
BNB 2007-52	9/14/07	<i>DOL Publishes Proposed Rule Under PPA Implementing Information Disclosure Requirements for Multiemployer Pension Plans</i>
BNB 2007-53	9/17/07	<i>IRS Announces the 2007 Interim and Discretionary Amendments and Other Resources Are Now Available</i>
BNB 2007-54	9/17/07	<i>DOL Announces Rules On Selecting Annuity Providers For Benefit Distributions From Pension Plans</i>
BNB 2007-55	9/27/07	<i>IRS Resumes Sending Taxpayer Delinquency Investigation Notices for Untimely Filed Forms 5500 and 5500-EZ</i>
RM 2007-56	10/05/07	<i>A Refresher on COBRA and the Cessation of Contributions by an Employer to a Multiemployer Group Health Plan</i>
CB 2007-57	10/05/07	<i>DOL Issues FAQs on the Revised LM-30 Report</i> <i>Revised Form LM-30 Must Be Filed For Reports Covering Any Fiscal Years That Began On Or After August 16, 2007</i> <i>First LM-30 Report Due on or after November 16, 2008</i>
BNB 2007-59	10/12/07	<i>Advance Copies of 2007 Form 5500 Released</i> <i>DOL Adds "ERISA Fiduciary Advisor" Resource to Website</i>
SB 2007-60	10/15/07	<i>DOL Changes Due Date for Periodic Benefit Statement for DC Plans without Participant Investment Direction</i>
BNB 2007-61	10/15/07	<i>IRS Releases Guidance Concerning Interest Rates for Present Value Calculations</i>
BNB 2007-62	10/19/07	<i>CMS Releases Updated Guidance on the Part D "Disclosure to CMS Form" and Instructions</i>

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<b>BNB 2007-63</b>	<b>10/23/07</b>	<i><a href="#">New Reconciliation and Final Payment Request Deadline for RDS Plans That Ended in 2006</a></i> <i><a href="#">Overview of Certain Regulatory Deadlines Associated with Medicare Part D</a></i>
<b>RM 2007-64</b>	<b>10/26/07</b>	<i><a href="#">DOL Publishes Final Regulation Providing Fiduciary Safe-Harbor for Investment of Non-Participant Directed Accounts In Qualified Default Investment Alternatives</a></i>
<b>BNB 2007-65</b>	<b>10/29/07</b>	<i><a href="#">OLMS Releases New or Expanded Form LM-10 FAQs</a></i>
<b>RM 2007-66</b>	<b>11/19/07</b>	<i><a href="#">Review of PPA Effective Dates Relevant to Multiemployer Pension Plans</a></i>
<b>SB 2007-67</b>	<b>11/21/07</b>	<i><a href="#">DOL Postpones Electronic Filing of Form 5500s until 2009 Plan Year; Publishes Revised Form 5500 etc.</a></i>
<b>BNB 2007-68</b>	<b>11/26/07</b>	<i><a href="#">CMS Publishes November RDS Newsletter</a></i>
<b>RM 2007-69</b>	<b>12/7/07</b>	<i><a href="#">IRS Publishes 2007 Cumulative List of Changes in Plan Qualification Requirements</a></i>
<b>BNB 2007-70</b>	<b>12/17/07</b>	<i><a href="#">DOL Publishes Proposed Regulations on Disclosure of Fees by Service Providers to ERISA Benefit Plans</a></i>