

2009 Research Department Issues With Weblinks

| <u>Title</u> | <u>Issue Date</u> | <u>Topic</u> |
|--------------|-------------------|--|
| SB 2009-1 | 1/06/09 | <i>CMS Posts Revised Group Health Plan Reporting Guide</i> |
| BNB 2009-2 | 1/07/09 | <i>PBGC Publishes Final Rule On Employer Withdrawal Liability</i> |
| BNB 2009-3 | 1/07/09 | <i>DOL Publishes Final Rule On Civil Penalties Under PPA</i> |
| SB 2009-4 | 1/19/09 | <i>IRS Updates Determination Letter Procedures Eliminates Requirement For Redline Of Changes</i> |
| BNB 2009-5 | 1/19/09 | <i>CMS Publishes Interim Final & Proposed Revisions to RDS-Related Regulation</i> <i>CMS Also Posts Revised Guidance on Rebates and Other Price Concessions</i> |
| BNB 2009-6 | 1/21/09 | <i>CMS Posts Revised Part D Disclosure Notices For Use After January 1, 2009 And Updated Guidance</i> |
| BNB 2009-7 | 1/23/09 | <i>CMS Posts Updates to Section 111 Reporting Website</i> |
| BNB 2009-8 | 1/27/09 | <i>DOL Publishes Final Investment Advice Regulations Implementation Delayed by White House</i> |
| RM 2009-9 | 1/27/09 | <i>CMS Audits Health Plans Receiving Part D Retiree Drug Subsidy</i> |
| RM 2009-10 | 1/28/09 | <i>Pending House and Senate Bills Would Subsidize COBRA Coverage</i> |
| SB 2009-11 | 2/9/09 | <i>PBGC Announces Website Open for 2009 Premium Filing</i> |
| RM 2009-12 | 2/9/09 | <i>Supreme Court Holds Pension Plan Terms Determining Who is Beneficiary Control Over Divorce Decree "Waiver" Ex-Wife Still Beneficiary After Divorce</i> |
| CB 2009-13 | 2/10/09 | <i>DOL Releases Guidance on Duties of Plan Fiduciaries of Employee Benefit Plans in Wake of Bernard L. Madoff Investment Securities LLC \$50 Billion Ponzi Scheme</i> |
| SB 2009-14 | 2/11/09 | <i>DOL Issues Model Annual Funding Notices Required By PPA</i> |
| CB 2009-15 | 2/25/09 | <i>Stimulus Bill Contains Subsidy for COBRA Premiums for Individuals Who Are Involuntarily Terminated Between September 1, 2008 and December 31, 2009</i> |
| SB 2009-16 | 3/5/09 | <i>CMS Posts Revised Group Health Plan Reporting Guide</i> |

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| BNB 2009-17 | 3/11/09 | <i>New RDS User Guide Is Available</i> |
| SB 2009-18 | 3/11/09 | <i>CMS Posts Revised GHP Reporting Guide - AGAIN</i> |
| CB 2009-19 | 3/12/09 | <i>IRS/DOL Post Guidance on Filing for COBRA Premium Subsidy</i> |
| CB-2009-20 | 3/19/09 | <i>DOL Posts Model COBRA Subsidy Notices and FAQs</i> <i>One Notice Must Be Distributed By April 18, 2009</i> |
| BNB 2009-21 | 3/20/09 | <i>DOL to Host Free Compliance Assistance Webcast on COBRA Premium Subsidy on Tuesday March 24, 2009</i> |
| SB 2009-22 | 3/24/09 | <i>DOL Clarifies Proper Recipients of Model COBRA Premium Subsidy Notices</i> |
| BNB 2009-23 | 3/26/09 | <i>New Law Adds Special Enrollment Events Under HIPAA</i> |
| BNB 2009-24 | 3/27/09 | <i>Temporary, Limited Change in Form LM-30 Enforcement Actions</i> |
| RM 2009-25 | 4/1/09 | <i>IRS Releases Guidance on Election and Notice Procedures for Multiemployer Plans Under WRERA</i> |
| SB 2009-26 | 4/1/09 | <i>IRS Publishes 58 Q&As On COBRA Premium Subsidy</i> |
| BNB 2009-27 | 4/6/09 | <i>OCR Issues FAQs on the Disposal of Protected Health Information</i> |
| BNB 2009-28 | 4/7/09 | <i>DOL Updates FAQs for Employers;</i> <i>Clarifies Who Receives What Notices When</i> |
| BNB 2009-29 | 4/13/09 | <i>Stimulus Law May Have Adverse Effect on Retirees Due To New Tax Tables</i> |
| BNB 2009-30 | 4/24/09 | <i>RDS User Guide Updated; 2010 Part D Adjustments</i> |
| SB 2009-31 | 4/30/09 | <i>IRS Extends Time To Make A WRERA Election To June 30, 2009</i> |
| SB 2009-32 | 5/15/09 | <i>IRS Announces Optional Withholding Tables For Pension Distributions</i> |
| RM 2009-33 | 5/18/09 | <i>Reminder: New Reporting and Disclosure Requirements Under PPA Apply This Year</i> |
| BNB 2009-34 | 5/19/09 | <i>Cycle E Filing Option for Certain Cycle D Pension Plans</i> <i>CMS Updates Section 111 Reporting Website</i> |
| CB 2009-35 | 5/26/09 | <i>DOL Announces Expedited Review Process for ARRA COBRA Premium Subsidy Denials</i> |

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| RM 2009-36 | 5/28/09 | <i>IRS Employee Plans Team Audit Program Releases Compliance Trends for Pension Plans, Including Multiemployer Plans</i> <i>DOL Investment Regulations Delayed Again</i> |
| BNB 2009-37 | 6/1/09 | <i>RDS Center Releases Updated User Guide and Announces Changes to Retiree Processing</i> |
| BNB 2009-38 | 6/5/09 | <i>IRS Posts 19 New Q&As on the COBRA Premium Subsidy</i> |
| BNB 2009-39 | 6/29/09 | <i>Update On New EFAST2 Filing For Form 5500s</i> |
| BNB 2009-40 | 6/30/09 | <i>CMS Posts Guidance On Obtaining SSNs and HICNs for RREs for Section 111 Reporting</i> <i>CMS Also Updates Section 111 Reporting Guide</i> |
| RM 2009-41 | 7/8/09 | <i>Sixth Circuit Court Case on Cutbacks to Post-Retirement Benefit Increases Generates Interest</i> |
| RM 2009-42 | 7/9/09 | <i>New Law Changes Definition of "Dependent"</i> <i>Group Health Plans Should Review Their Plans To Determine If Amendments Are Needed</i> |
| CB 2009-43 | 7/15/09 | <i>Multiemployer Defined Benefit Pension Plans May Need an Automatic Extension to File Form 5500 Due to Extensive Changes Made By PPA</i> |
| SB 2009-44 | 7/15/09 | <i>2008 Form 990 Raises Questions for Filers</i> |
| BNB 2009-45 | 7/17/09 | <i>Update On Health Care Reform Bills</i> |
| RM 2009-46 | 7/23/09 | <i>Tenth Circuit Joins Other Circuits Holding Pension Plan's Death Benefit was NOT Protected from Cutback</i> |
| RM 2009-47 | 8/7/09 | <i>Changes to HIPAA Privacy and Security Rules Made by New Stimulus Law</i> |
| SB 2009-48 | 8/11/09 | <i>CMS RDS Center Makes Several Important Announcements</i> <i>RDS Actuaries Must Be Ready to Take Immediate Action</i> |
| BNB 2009-49 | 8/21/09 | <i>Health & Welfare Plan Reminder Upcoming Compliance Dates</i> |
| SB 2009-50 | 8/24/09 | <i>Interim Final HIPAA Privacy Rule Breach Notification Regulation Published</i> |
| BNB 2009-51 | 9/4/09 | <i>DOL Releases Proposed Regulations On Civil Penalties For Failing to Adopt a Funding Improvement or Rehabilitation Plan</i> |
| BNB 2009-52 | 9/8/09 | <i>CMS Posts Revised Forms For Obtaining SSNs and HICNs for RREs for Section 111 Reporting</i> <i>IRS Releases Safe Harbor Notices For Participant Distributions</i> |

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| BNB 2009-53 | 9/22/09 | <i>DOL Posts 45 FAQs on the EFAST2 Filing System</i> |
| SB 2009-54 | 9/29/09 | <i>IRS Issues Guidance and Model Amendment for the 2009 Waiver of Required Minimum Distributions Under WRERA</i> |
| BNB 2009-55 | 10/5/09 | <i>Three Agencies Release Interim Final Rules Prohibiting Discrimination Based on Genetic Information in Health Insurance Coverage and Group Health Plans Under GINA</i> |
| SB 2009-56 | 10/8/09 | <i>PBGC/DOL Announce "Relief" for Multiemployer Defined Benefit Plans for 2008 Form 5500 Schedule R</i> |
| BNB 2009-57 | 10/28/09 | <i>DOL Releases Additional Guidance on Service Provider Fee Disclosure Requirement on New Form 5500 Schedule C</i> |
| BNB 2009-58 | 10/28/09 | <i>DOL to Host FREE Webcast on Preparing For 2009 Form 5500 and Electronic Filing Requirements</i> <i>REMINDER – NEW PPA UNION/EMPLOYER DISCLOSURE</i> |
| BNB 2009-59 | 11/3/09 | <i>Proposed Regulations Under GINA Will Impact Health Plan's Privacy Notices</i> |
| BNB 2009-60 | 11/6/09 | <i>District Court Upholds DOL's (and Multiemployer Plan's) Denial of ARRA Subsidy To Applicant For Lack of Eligibility</i> |
| BNB 2009-61 | 11/16/09 | <i>DOL Posts New EFAST2 FAQ on Disclosing PIN Numbers</i> |
| BNB 2009-62 | 11/17/09 | <i>DOL Delays Effective Date Of Regulations On Advice To Participants In Individual Account Plans to May 17, 2010</i> |
| BNB 2009-63 | 12/4/09 | <i>PBGC 2010 Premium Rates, DOL COBRA Subsidy FAQs and DOL Withdrawal of Investment Advice Regulations</i> |
| BNB 2009-64 | 12/14/09 | <i>New Law Changes FMLA Leave for Military-Related Needs</i> |
| SB 2009-65 | 12/21/09 | <i>Congress Passes COBRA Subsidy Extension President Expected to Sign</i> <i>Other Recent News</i> |