

2010 Research Department Issues With Weblinks

| <u>Title</u> | <u>Issue Date</u> | <u>Topic</u> |
|--------------|-------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| CB 2010-01 | 1/12/2010 | <i>DOL Posts Model Notices Regarding the New COBRA Subsidy Extension</i> |
| BNB 2010-02 | 1/13/2010 | <i>IRS Announces Extension to File Cycle D Plans to February 1, 2010 Due to Current Deadline Being a Sunday</i> |
| SB 2010-03 | 1/14/2010 | <i>DOL "Officially" Releases Revised COBRA Subsidy Notices and Instructions</i> |
| BNB 2010-04 | 1/15/2010 | <i>EFAST2 Online Filing System Operational To Receive And Process Form 5500 Filings</i> <i>IRS Updates Determination Letter Filing Addresses</i> |
| BNB 2010-05 | 1/22/2010 | <i>IRS Releases Guidance on HEART ACT</i> <i>DOL Releases Safe Harbor Regulation for Employers Contributing to Small Pension or Health Plans (<100)</i> |
| CB 2010-06 | 1/26/2010 | <i>Upcoming 2010 Compliance Dates For Pension And Healthcare Plans</i> |
| BNB 2010-07 | 1/29/2010 | <i>Group Health Plan Payment of Excise Taxes for Violations of COBRA and HIPAA</i> |
| BNB 2010-08 | 2/1/2010 | <i>PBGC Funds Insolvent Multiemployer Pensions for Construction Industry, Food Service Workers</i> |
| SB 2010-09 | 2/5/10 | <i>IRS, DOL & HHS Jointly Publish Interim Final Rules Under The Paul Wellstone and Pete Domenci Mental Health Parity and Addiction Equity Act</i> |
| BNB 2010-10 | 2/5/10 | <i>DOL Releases Additional FAQs on Schedule C of Form 5500</i> |
| BNB 2010-11 | 2/5/10 | <i>DOL Publishes Model Notice Under Children's Health Insurance Program (CHIP) Reauthorization Act of 2009</i> |
| BNB 2010-12 | 2/16/10 | <i>DOL Releases Six User Guides for EFAST2 Filers</i> |
| BNB 2010-13 | 2/16/10 | <i>DOL Posts Updated Application For Expedited Review of Denial of COBRA Premium Reduction</i> |
| SB 2010-14 | 3/2/2010 | <i>Group Health Plans Deadline to Revise and Distribute HIPAA Privacy Notices Approaches</i> |

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| BNB 2010-15 | 3/2/2010 | <i>DOL Issues Final Rule On Multiemployer Pension Plan Information That Must Be Made Available On Request</i> |
| SB 2010-16 | 3/3/2010 | <i>COBRA Premium Subsidy Law Extended to March 31, 2010</i> |
| RM 2010-17 | 3/5/10 | <i>A Detailed Look at the New COBRA Premium Subsidy Law</i> |
| CB 2010-18 | 3/11/2010 | <i>Social Security Administration Announces 38 New Conditions Under Its "Compassionate Allowances" Program That Qualify Individuals for Expedited Disability Benefit Determinations</i> |
| BNB 2010-19 | 3/15/2010 | <i>DOL Publishes Proposed Regulation on Providing Investment Advice to Participants and Beneficiaries in Individual Account Plans</i> |
| SB 2010-20 | 3/17/2010 | <i>DOL Posts Updated COBRA Subsidy Notices Reflecting Changes Made by TEA 2010</i> |
| CB 2010-21 | 3/22/2010 | <i>Health Care Reform Bill Passed, President Expected to Sign Soon</i> |
| BNB 2010-22 | 3/24/2010 | <i>DOL Posts Additional 21 FAQs on COBRA Premium Subsidy</i> |
| BNB 2010-23 | 3/25/2010 | <i>OCR Updates Status of HITECH Regulations</i> |
| BNB 2010-24 | 3/26/2010 | <i>DOL Releases Three New EFAST2 FAQs</i> |
| CB 2010-25 | 3/29/2010 | <i>FASB Announces Project to Expand Disclosures of Employer Participation in Multiemployer Plans</i> |
| CB 2010-26 | 3/31/2010 | <i>Summary of Selected Provisions of the Health Care Reform Bills</i> |
| BNB 2010-27 | 4/8/2010 | <i>DOL Publishes Final Regulation on Civil Penalties Applicable to Multiemployer Pension Plans in Endangered or Critical Status</i> |
| CB 2010-28 | 4/16/2010 | <i>Update on Retiree Reinsurance Provision, Grandfathered Plans, Collectively Bargained Effective Date and Dependent Coverage Provisions</i> |
| CB 2010-29 | 4/16/2010 | <i>COBRA Subsidy Extended Until May 31, 2010</i> |

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| CB 2010-30 | 4/20/2010 | <i>Health Reform Law – A Simple Look At Upcoming Compliance Dates</i> <i>Updated DOL COBRA Fact Sheet</i> |
| SB 2010-31 | 4/28/2010 | <i>DOL Publishes Revised Model COBRA Notices</i> |
| BNB 2010-32 | 4/29/2010 | <i>IRS Issues Notice Regarding Tax-Free Nature of Dependent Coverage Under Health Reform Laws</i> <i>CRS Issues Publications on Health Reform Laws</i> |
| CB 2010-33 | 4/29/2010 | <i>HHS Releases Regulation On Early Retiree Reinsurance Program</i> |
| CB 2010-34 | 5/5/2010 | <i>Regulations Issued Relating to Dependent Coverage of Children to Age 26 Under the Patient Protection and Affordable Care Act</i> |
| BNB 2010-35 | 5/13/2010 | <i>Statement of Assistant Secretary of Labor Phyllis C. Borzi Calling on Employers and Benefit Plans to Make Young Adult Coverage Available Immediately</i> |
| BNB 2010-36 | 5/14/2010 | <i>DOL Announces New E-Signature Option For Service Providers E-Filing Forms 5500 And 5500-SF</i> <i>Update on Schedule SSA Filing</i> |
| BNB 2010-37 | 5/18/2010 | <i>HHS Updates Congress on Health Reform Implementation Status</i> |
| BNB 2010-38 | 5/21/2010 | <i>HHS Touts Tax Credits as First Step in Health Insurance Reform for Small Businesses</i> |
| CB 2010-39 | 6/2/2010 | <i>House Passes Pension Relief Bill</i> <i>Bill Goes Back To Senate for Passage</i> |
| SB 2010-40 | 6/2/2010 | <i>HHS Posts Draft of Early Retiree Reinsurance Program Application and Instructions</i> |
| SB 2010-41 | 6/8/10 | <i>HHS Posts More Information on Early Retiree Reinsurance Program</i> |
| RM 2010-42 | 6/10/10 | <i>PBGC issues Technical Update for Multiemployer Plans Clarifying Form 5500 Schedule R Instructions and Partial Reporting Relief for 2009</i> |

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| CB 2010-43 | 6/15/10 | <i>Regulations On "Grandfathered" Status Posted Collectively Bargained Plans DO NOT Have Delayed Effective Date for Complying With Health Care Reform Law</i> |
| BNB 2010-44 | 6/18/10 | <i>DOL Posts Table of Provisions Applying to Grandfathered Plans and Official Version of Regulations and Model Notice</i> |
| CB 2010-45 | 6/20/10 | <i>Senate Passes Pension Relief Bill Bill Goes To House for Passage</i> |
| BNB 2010-46 | 6/22/10 | <i>DOL Publishes Final Rule on the Timing and Sequence of Domestic Relations Orders and Its "Qualified" Status</i> |
| BNB 2010-47 | 6/23/10 | <i>Health Care Reform Regulations Posted on "Preexisting Condition Exclusions," "Lifetime and Annual Limits," "Rescissions" and "Patient Protections" Regulations Allow 3-Year Phase-In of Restricted Annual Limits</i> |
| CB 2010-48 | 6/25/10 | <i>Pension Relief Bill Finally Passes Congress President Expected to Sign</i> |
| CB 2010-49 | 6/29/10 | <i>HHS Releases Application for Early Retiree Reinsurance Program</i> |
| SB 2010-50 | 6/30/10 | <i>HHS Update: ERRP Applications Should Be Mailed Via U.S. Postal Service</i> |
| SB 2010-51 | 7/1/10 | <i>HHS Updates FAQ Addressing Multiple Claims Payers</i> |
| SB 2010-52 | 7/6/10 | <i>DOL Posts FAQ on Limited Safe Harbor for Complying With the Mental Health Parity and Addiction Equity Act</i> |
| BNB 2010-53 | 7/14/10 | <i>DOL Publishes Three Model Notices Under Affordable Care Act</i> |
| BNB 2010-54 | 7/14/10 | <i>HHS Publishes Proposed Regulations Under the HITECH Act Strengthening Health Information Privacy and Security</i> |
| BNB 2010-55 | 7/14/10 | <i>IRS Releases Information on Replacement to Form 5500 Schedule SSA</i> |

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| BNB 2010-56 | 7/15/10 | <i>DOL Releases Updated EFAST2 FAQs on Credentials and Attachments</i> <i>DOL Letter on Schedule C Issue</i> |
| BNB 2010-57 | 7/19/10 | <i>Regulation on Preventative Services Required Under the Affordable Care Act Released</i> |
| BNB 2010-58 | 7/19/10 | <i>PBGC Releases Technical Update 10-3 on Simplified Methods to Disregard Benefit Reductions in Determining Withdrawal Liability</i> |
| BNB 2010-59 | 7/23/10 | <i>Interim Final Regulations Concerning The Internal Claims and Appeals and External Review Processes Implementing Section 2719 Of The Affordable Care Act</i> |
| BNB 2010-60 | 8/2/10 | <i>IRS Releases Notice 2010-56 on Special Multiemployer Defined Benefit Plan Funding Relief Rules</i> |
| BNB 2010-61 | 8/4/10 | <i>Health Care Reform Compliance Dates for Grandfathered and Non-Grandfathered Self-Insured Group Health Plans</i> |
| BNB 2010-62 | 8/11/10 | <i>OLMS to Publish Proposed Revisions to Form LM-30</i> |
| BNB 2010-63 | 8/25/10 | <i>DOL Releases Guidance and Model Notices Concerning Federal External Review For Non-Grandfathered Self-Funded ERISA-Covered Group Health Plans</i> |
| BNB 2010-64 | 9/13/10 | <i>RDS Center Updates User Guide and Procedures</i> |
| BNB 2010-65 | 9/16/10 | <i>IRS Releases Guidance on the OTC Restrictions Under the Affordable Care Act</i> |
| BNB 2010-66 | 9/20/10 | <i>DOL Releases FAQs on GINA</i> |
| BNB 2010-67 | 9/21/10 | <i>PBGC Releases Notice on "My PAA" Premium Filings</i> |
| BNB 2010-68 | 9/22/10 | <i>DOL Releases Guidance on Interim Procedures for Internal Claims and Appeals for Non-Grandfathered Health Plans, Affordable Care Act FAQs and Revised Model Notice of Adverse Benefit Determination</i> |
| CB 2010-69 | 9/23/10 | <i>HHS Posts ERRP Reimbursement Information on Website</i> |

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| BNB 2010-70 | 10/4/10 | <i>HHS Releases Guidance on Claims Ineligible for Reimbursement under the ERRP</i> |
| CB 2010-71 | 10/6/10 | <i>New ERRP Reimbursement Preparation Features Now Available On HHS Website</i> |
| CB 2010-72 | 10/11/10 | <i>New FAQs On Implementation of Affordable Care Act Clarifies What Changes Affect Plan's Grandfather Status</i> |
| SB 2010-73 | 10/12/10 | <i>IRS Delays for One Year the Requirement for Employers to Report the Cost of Coverage of Their Health Plan on W-2</i> |
| SB 2010-74 | 10/18/10 | <i>ERRP Announces Webinar on Reimbursement Training and Updates Retiree File Layout</i> |
| BNB 2010-75 | 10/19/10 | <i>Final Regulation to Improve Transparency of Fees and Expenses to Workers in 401(k)-Type Retirement Plans</i> |
| BNB 2010-76 | 10/22/10 | <i>ERRP Reimbursement Guidance: Procedure Codes Ineligible for Reimbursement</i> |
| BNB 2010-77 | 10/25/10 | <i>ERRP Announces Cost Reporting and Reimbursement Request Features Now Available</i> <i>Second Webinar Announced</i> |
| BNB 2010-78 | 10/29/10 | <i>ERRP Posts Recording and Transcript of First ERRP Webinar</i> |
| BNB 2010-79 | 11/2/10 | <i>DOL Publishes Proposed Regulation Expanding Definition of "Fiduciary" in the Context of Giving Investment Advice</i> <i>Three New FAQs on Implementing Health Care Reform</i> |
| SB 2010-80 | 11/3/10 | <i>Revised ERRP Application and Instructions Published</i> <i>New Forms Must Be Used for Applications Postmarked After November 9</i> |
| BNB 2010-81 | 11/9/10 | <i>DOL Publishes Regulation on Pension Fund Service Providers Fee Disclosure</i> |
| BNB 2010-82 | 11/22/10 | <i>Amendment to Grandfather Rules Allows GHPs To Change Insurers Without Losing Grandfathered Status</i> |
| BNB 2010-83 | 11/22/10 | <i>DOL Publishes Proposed Regulation On Annual Funding Notice For Defined Benefit Plans</i> |

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| CB 2010-84 | 11/29/10 | Update on FASB Accounting Standards |
| SB 2010-85 | 11/29/10 | Funding Relief For Multiemployer Defined Benefit Plans Under PRA 2010 |
| BNB 2010-86 | 12/6/10 | DOL Publishes Proposed Regulation On Disclosures Of Qualified Default Investment Alternatives And Disclosures In Participant-Directed Individual Account Plans |
| CB 2010-87 | 12/7/10 | GAO Issues Report on Multiemployer Pension Plans |
| BNB 2010-88 | 12/8/10 | Update on Waiver of Annual Limits Process |
| SB 2010-89 | 12/9/10 | IRS Releases Revenue Procedure on Requests for Extensions of Amortization Periods by Multiemployer Pension Plans |
| BNB 2010-90 | 12/10/10 | Department of Health and Human Services (HHS) Releases Additional Guidance On The Mini-Med Waiver Process |