

Events

# Dold, Levine and Eller to participate in a BNA audioconference on End of the Year Pension Issues

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**PUBLISHED**

11/15/2007

**SERVICES**

Elizabeth Dold, David Levine and Jennifer Eller participated in a BNA- sponsored audioconference discussing end of the year issues for pension, 401(k), and other defined contribution plans on November 15, 2007.

As part of the Internal Revenue Service's (IRS) determination letter procedures, plan sponsors are required to adopt plan amendments — called required and discretionary amendments — in order to maintain the tax-qualified status of their employee benefit plans. The Pension Protection Act of 2006 (PPA) made sweeping changes to the fiduciary and tax rules that apply to ERISA-governed plans. Many of these changes go into effect in 2008.

This audioconference provided participants with information regarding possible year-end plan amendments, PPA-related plan amendment issues, and PPA-related participant disclosures. The goal of the program was to help participants identify plan amendments that may need to be made to their qualified plans by year-end (or tax return due date), understand the PPA changes that impact the plan documents and participant communications, and gain a better appreciation of the current issues facing plan sponsors.