



# Pension Answer Book 2010 Edition

*Stephen J. Krass*

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**The 2010 Pension Answer Book** has been fully updated to reflect the changes made by The Worker, Retiree, and Employer Recovery Act of 2008 (WRERA 2008), the Revenue Rulings, Revenue Procedures, Notices, Announcements, and Private Letter Rulings issued by IRS, Opinion Letters and Interpretive Bulletins issued by DOL, final and proposed regulations issued by both IRS and DOL, and important case decisions.

Discussed in **The 2010 Pension Answer Book** are the following:

- Provisions of WRERA 2008
- IRS guidelines to address potentially abusive arrangements referred to as Rollovers as Business Start-ups (ROBS)
- A plan's prospective elimination of a death benefit
- Effect of 2009 RMD suspension on Eligible rollover distributions, Notice of written explanation of the direct rollover requirement, 20 percent mandatory income tax withholding
- Update on conduit and passthrough trusts for RMD purposes
- Modification of the overall deduction limit for employers that maintain one or more defined contribution plans and one or more defined benefit plans
- Net unrealized appreciation and the immediate exercise of a put option
- United States Supreme Court decision concerning the waiver of a plan benefit by a former spouse
- IRS advice concerning tax consequences of plan loans and hardship distributions

- 10 percent penalty tax on early distributions and the suspension of 2009 RMDs
- New Section 402(f) safe harbor notices regarding explanation of tax effects of a plan distribution
- ERISA preemption of state law
- Self-directed account plans
- DOL guidance concerning employee benefit plan investments in economically targeted investments
- DOL guidance with regard to the obligations of plan fiduciaries concerning shareholder rights
- DOL final regulations concerning the prohibited-transaction exemptions for investment advice and cross-trading
- PBGC guidance regarding lump-sum valuations for terminating single-employer plans
- IRS final regulations concerning automatic contribution arrangements and permissible withdrawals from such arrangements
- IRS proposed regulations to reduce or suspend an ADP test or an ACP test safe harbor nonelective contribution
- Paid time off plans and 401(k) plans
- Three new cases on 401(k) plan loans and bankruptcy proceedings
- IRS revenue procedure permitting multiemployer plan sponsors to request an extension of the amortization period for unfunded liability
- New rules for Roth IRA conversions in 2010
- Doubling up of elective deferrals to 403(b) contracts and Section 457(b) plans
- IRS prototype plan language and draft guidance on an opinion letter program for 403(b) plans

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