

## KEY TO eRISA UPDATE INDEX NUMBERS

All summaries in eRISA Update are identified by an index number. The part of the index number (the “prefix”) is a number from 1 through 12, followed by a decimal point (“.”). This prefix number identifies the type of authority summarized. For example all 2 prefixes are summaries of Treasury regulations. Numbers to the right of the decimal point are 3-digit numbers for topic numbers and, in some cases, an additional number in parentheses, for headings of subtopics under that topic number. We have divided this Key To Paragraph Numbers into four parts. Part I lists the prefix numbers for the different types of authorities. Part II lists the 3-digit topic numbers and, if applicable, the parenthetical subtopic headings. Part III provides to sample citations, one with and one without a subtopic heading.

Last updated: May 1, 2020

### Part I. Types of Authorities

¶1 - LEGISLATION

¶2 - TREASURY REGULATIONS

¶3 - DOL REGULATIONS

¶4 - PBGC REGULATIONS

¶5 - COURT OPINIONS

¶6 - IRS FORMAL GUIDANCE: ANNOUNCEMENTS, NOTICES, PROCEDURES AND RULINGS

¶7 - DOL OR PBGC FORMAL GUIDANCE (OTHER THAN REGULATIONS)

¶8 - PROHIBITED TRANSACTION EXEMPTIONS

¶9 - IRS INTERNAL COMMUNICATIONS: GENERAL COUNSEL MEMORANDA, FIELD SERVICE ADVICE, CHIEF COUNSEL ADVICE, SERVICE CENTER ADVICE

¶10 - IRS INFORMAL RULINGS, LETTERS OR OTHER COMMUNICATIONS: PRIVATE LETTER RULINGS, TECHNICAL ADVICE MEMORANDA, GENERAL INFORMATION LETTERS, OTHER INFORMAL GUIDANCE

¶11 - DOL OR PBGC PRIVATE RULINGS AND OPINION LETTERS, FIELD ASSISTANCE BULLETINS

¶12 - MISCELLANEOUS GUIDANCE

## Part II. Topic Headings

### 100s - DEFINITIONS; PROCEDURES

- 100 - DEFINITION OF EMPLOYER
- 101 - DEFINITION OF EMPLOYEE
- 102 - SELF-EMPLOYED INDIVIDUALS
- 103 - COLLECTIVE-BARGAINING EMPLOYEES
- 104 - ESTABLISHMENT OF PLAN/COVERAGE UNDER TITLE I
- 105 - AMENDMENT OF PLAN
- 106 - SERVICE-RELATED DEFINITIONS
- 107 - PLAN ADMINISTRATOR
- 108 - MISCELLANEOUS DEFINITIONS AND/OR PROCEDURES
  - 108(1) - DISASTER RELIEF
  - 108(2) - VIRTUAL CURRENCY
- 109 - DEFINITION OF A SPOUSE
  - Cf. DEFENSE OF MARRIAGE ACT (see 715)

### 110s - MINIMUM PARTICIPATION STANDARDS AND COVERAGE REQUIREMENTS

- 110 - MINIMUM AGE AND SERVICE REQUIREMENTS - GENERAL (IRC §410/ERISA §202)
- 111 - MINIMUM SERVICE REQUIREMENTS - YEAR OF SERVICE AND BREAK IN SERVICE
- 112 - MINIMUM PARTICIPATION TEST (IRC §401(a)(26))
- 113 - MINIMUM COVERAGE REQUIREMENTS (IRC §410(b))
  - 113(1) - TRANSITION RULE UNDER IRC §410(b)(6)(C)
  - 113(2) - SPECIAL COVERAGE TESTING ISSUES FOR 401(k) and 401(m) PLANS
  - 113(3) - UNION EXCLUSION
- 114 - SEPARATE LINE OF BUSINESS (IRC §414(r))
- 115 - EXEMPTION FROM PARTICIPATION REQUIREMENTS
- 116 - AGGREGATION AND DISAGGREGATION RULES FOR COVERAGE AND NONDISCRIMINATION TESTING
  - 116(1) - DISAGGREGATION OF OTHERWISE EXCLUDABLE EMPLOYEES
- 117 - ELIGIBILITY CONDITIONS NOT RELATED TO AGE OR SERVICE
- 118 - SPECIAL TESTING RULES UNDER IRC §§401(a)(4), 401(a)(26), 410(b)

### 118(1) - OFFSETS

### 120s - NONDISCRIMINATION TESTING

- 120 - NONDISCRIMINATION TESTING UNDER IRC §401(a)(4)
  - 120(1) - CROSS-TESTING
  - 120(2) - SAFE HARBOR PLAN DESIGNS
  - 120(3) - AVAILABILITY OF BENEFITS, RIGHTS AND FEATURES
  - 120(4) - ABUSIVE ARRANGEMENTS
  - 120(5) - DB/DC COMBO PLANS
- 121 - PERMITTED DISPARITY (IRC §§401(a)(5) and 401(l))
- 122 - 401(k) ARRANGEMENTS
- 123 - 401(m) ARRANGEMENTS (MATCHING CONTRIBUTIONS AND EMPLOYEE CONTRIBUTIONS)
- 124 - TARGET BENEFIT PLANS/CROSS-TESTING RULES
- 125 - DEFINITION OF COMPENSATION (IRC §414(s))
- 126 - COMPENSATION DOLLAR LIMITATION (IRC §401(a)(17))
- 127 - HIGHLY COMPENSATED EMPLOYEE DEFINITION (IRC §414(q))

Cf. SIMPLE PLANS (see 414)

### 130s - MINIMUM VESTING STANDARDS/BENEFIT ACCRUALS

- 130 - VESTING: GENERAL REQUIREMENTS (IRC §411/ERISA §203)
  - 130(1) - AMENDMENT TO THE VESTING SCHEDULE
  - 130(2) - DEFINITION OF NORMAL RETIREMENT AGE
  - 130(3) - VESTING SCHEDULES
- 131 - VESTING - YEAR OF SERVICE AND BREAK IN SERVICE
- 132 - VESTING - FORFEITURES
- 133 - ACCRUAL OF BENEFITS (IRC §411(b)/ERISA §204)
  - 133(1) - DEFINED BENEFIT PLANS
- 134 - PLAN TERMINATION/COMPLETE DISCONTINUANCE OF CONTRIBUTIONS/PARTIAL TERMINATION
  - 134(1) - PARTIAL TERMINATION

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- 135 - EXEMPTION FROM VESTING REQUIREMENTS
- 136 - CASH BALANCE PLANS AND OTHER STATUTORY HYBRID PLANS
- 140s - DISTRIBUTIONS
  - 140 - DISTRIBUTION PROCEDURES
    - 140(1) - VALUATION
  - 141 - NOTICE AND CONSENT REQUIREMENTS
    - 141(1) - GENERAL CONSENT REQUIREMENTS (IRC §411(a)(11))
    - 141(2) - JOINT AND SURVIVOR ANNUITIES/PRERETIREMENT SURVIVOR ANNUITY/SPOUSAL CONSENT (IRC §§401(a)(11) and 417, ERISA §205)
    - 141(3) - USE OF ELECTRONIC MEDIA
  - 142 - DEATH BENEFITS
  - 143 - MINIMUM DISTRIBUTION REQUIREMENTS (IRC §401(a)(9))
    - 143(1) - GENERAL REQUIREMENTS
    - 143(2) - PLAN DOCUMENTATION
    - 143(3) - TEFRA §242(b)(2) ELECTIONS
    - 143(4) - ANNUITY DISTRIBUTIONS
    - 143(5) - DESIGNATED BENEFICIARY
  - 144 - MINIMUM DISTRIBUTION REQUIREMENTS - SPECIAL RULES FOR IRAs
    - 144(1) - ROTH IRAs
  - 145 - DISTRIBUTIONS RESTRICTIONS
    - 145(1) - TERMINATION OF A 401(k) PLAN
    - 145(2) - RESTRICTED PAYMENTS UNDER DEFINED BENEFIT PLANS (§1.401(a)(4)-5)
    - 145(3) - PERMISSIBLE DISTRIBUTION EVENTS FOR PENSION PLANS
    - 145(4) - HARDSHIP WITHDRAWALS
    - 145(5) - PERMISSIBLE WITHDRAWALS UNDER IRC §414(w)
  - 146 - ACTUARIAL ASSUMPTIONS/PRESENT VALUE DETERMINATIONS
  - 147 - LIFE INSURANCE
    - 147(1) - BENEFICIARY DESIGNATIONS Cf. ANNUITY CONTRACTS/LIFE INSURANCE (See 247)
- 150s MISCELLANEOUS QUALIFICATION REQUIREMENTS
  - 150 - LIMITATIONS ON CONTRIBUTIONS AND BENEFITS (IRC §415)
    - 150(1) - GENERAL RULES
    - 150(2) - DEFINED CONTRIBUTION PLANS
    - 150(3) - DEFINED BENEFIT PLANS
    - 150(4) - DEFINITION OF SECTION 415 COMPENSATION PURPOSES
  - 151 - TOP HEAVY RULES (IRC §416)
    - 151(1) - EXEMPTION FOR CERTAIN SAFE HARBOR 401(k) PLANS
  - 152 - RELATED EMPLOYER
    - 152(1) - CONTROLLED GROUP (IRC §414(b) and (c))
    - 152(2) - AFFILIATED SERVICE GROUP (IRC §414(m))
    - 152(3) - OTHER EMPLOYER ARRANGEMENTS (IRC §414(o))
  - 153 - APPLICABLE DOLLAR LIMITS
  - 154 - LEASED EMPLOYEES (IRC §414(n))
  - 155 - Reserved
  - 156 - COLLECTIVELY-BARGAINED PLANS
  - 157 - MULTIPLE EMPLOYER PLANS
  - 158 - IRC §414(k) PLANS
  - 159 - INCIDENTAL INSURANCE LIMITS
- 160s - SECTION 401(k) PLANS
  - 160 - SECTION 401(k) PLANS: GENERAL RULES
  - 161 - DEFINITION OF CASH OR DEFERRED ARRANGEMENT
    - 161(1) - IRREVOCABLE ELECTION NOT TO PARTICIPATE
    - 161(2) - AUTOMATIC ENROLLMENT Cf. PERMISSIBLE WITHDRAWALS UNDER IRC §414(w)
  - 162 - SELF-EMPLOYED INDIVIDUALS IN 401(k) PLANS
  - 163 - CONTINGENT BENEFIT RULE
  - 164 - ROTH 401(k) CONTRIBUTIONS
  - 165 - SAFE HARBOR 401(k) PLANS
  - 166 - ELIGIBLE COMBINED PLANS ("DB-K" PLANS) UNDER IRC §414(x)
  - 167 - DISTRIBUTION RESTRICTIONS

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170s - SPECIAL PENSION PLAN ISSUES

- 170 - MINIMUM FUNDING REQUIREMENTS (IRC §§412, 430-433/ERISA §§301-306)
  - 170(1) - FUNDING WAIVERS
  - 170(2) - INTEREST RATE ASSUMPTIONS
  - 170(3) - MORTALITY ASSUMPTIONS
  - 170(4) - GENERAL REQUIREMENTS
  - 170(5) - SPECIAL ELECTIONS
  - 170(6) - FUNDING BALANCES
  - 170(7) - MULTIEMPLOYER PLANS
  - 170(8) - CSEC ACT PLANS
  - 170(9) - CHANGES IN FUNDING METHODS
- 171 - DEFINITELY DETERMINABLE BENEFITS
- 172 - BENEFIT RESTRICTIONS FOR UNDERFUNDED PENSION PLANS (IRC §436)
- 173 - BENEFIT RESTRICTIONS TO HCEs FOR UNDERFUNDED PENSION PLANS (Treas. Reg. §1.401(a)(4)-5)
- 174-177 [Reserved]
- 178 - RETIREE MEDICAL BENEFITS (IRC §§401(h) and 420)
- 179 - ERISA §204(h) and IRC §4980F NOTICE REQUIREMENTS

180s - EMPLOYER SECURITIES

- 180 - DEFINITION OF EMPLOYER SECURITIES
  - 181 - ESOPs/TRASOPs/STOCK BONUS PLANS - GENERAL QUALIFICATION REQUIREMENTS
  - 182 - ESOPs - EXEMPT LOANS
  - 183 - EMPLOYER SECURITIES
    - 183(1) - FIDUCIARY ISSUES UNDER TITLE I OF ERISA
    - 183(2) - PROHIBITED TRANSACTIONS
  - 184 - S CORPORATION ESOPs
    - 184(1) - PROHIBITED ALLOCATIONS UNDER IRC §409(p)
    - 184(2) - SYNTHETIC EQUITY
    - 184(3) - SPECIAL TAX ISSUES
  - 185 - DIVERSIFICATION RIGHTS (IRC §401(a)(35)/ERISA §204(j))
- Cf. TAXATION OF EMPLOYER SECURITIES DISTRIBUTIONS (see 201 and 215); DEDUCTION ISSUES (see 230s).

190s - PROTECTION OF BENEFITS

- 190 - EXCLUSIVE BENEFIT RULE (IRC §401(a)(2)/ERISA §403)
    - 190(1) - RETURN OF EMPLOYER CONTRIBUTIONS
  - 191 - ASSIGNMENT OF BENEFITS/CREDITOR PROTECTION (IRC §401(a)(13)/ERISA §206(d))
  - 192 - QDROs (IRC §414(p)/ERISA §206(d)(3))
  - 193 - BANKRUPTCY
  - 194 - MERGERS AND TRANSFERS (IRC §§401(a)(12) and 414(l)/ERISA §208)
  - 195 - ANTI-CUTBACK RULES (IRC §411(d)(6)/ERISA §204(g))
    - 195(1) - REDUCTION OF ACCRUED BENEFIT
    - 195(2) - EARLY RETIREMENT BENEFITS AND RETIREMENT-TYPE SUBSIDIES
    - 195(3) - PROTECTING OPTIONAL FORMS OF BENEFIT
    - 195(4) - ELECTIVE TRANSFERS
- Cf. SURPLUS ASSETS AND REVERSIONS (See 271)

200s - BASIC TAXATION ISSUES

- 200 - TAXATION OF DISTRIBUTIONS
  - 200(1) - GENERAL RULES (IRC §§72 and 402)
  - 200(2) - NONRESIDENT ALIENS
  - 200(3) - EXCLUSION FROM INCOME UNDER IRC §402(l)
  - 200(4) - TRANSFERS RESULTING IN TAXATION
- 201 - TAXATION OF DISTRIBUTIONS - EMPLOYER SECURITIES
  - 201(1) - NET UNREALIZED APPRECIATION
- 202 - BENEFITS PROVIDED IN FOREIGN PLANS
- 203 - PAYMENTS BY PLAN FOR MEDICAL OR ACCIDENT INSURANCE
- 204 [Reserved]
- 205 - INCOME AVERAGING AND CAPITAL GAINS ELECTIONS (IRC §402(d))
- 206 - WITHHOLDING AND EMPLOYMENT TAXES
- 207 - TAXATION OF DEATH BENEFITS
- 208 - DIVORCE OR SEPARATION/ALTERNATE PAYEES

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210s - EXCISE TAXES AND PENALTIES

210 - PREMATURE DISTRIBUTION PENALTY (IRC §72(t))

210(1) - SUBSTANTIALLY EQUAL PAYMENTS EXCEPTION

210(2) - AGE 55 EXCEPTION

210(3) - DISABILITY EXCEPTION

210(4) - PUBLIC SAFETY WORKERS

211 - EXCESS RETIREMENT DISTRIBUTIONS AND EXCESS RETIREMENT ACCUMULATIONS (IRC §4980A)

*Repealed January 1, 1997*

212 - NONDEDUCTIBLE CONTRIBUTIONS (IRC §4972)

213 - EXCESS CONTRIBUTIONS AND EXCESS AGGREGATE CONTRIBUTIONS (IRC §4979)

214 - EXCESS CONTRIBUTIONS TO IRAs and 403(b) CUSTODIAL ACCOUNTS (IRC §4972)

215 - EMPLOYER SECURITIES TRANSACTIONS (IRC §§4978, 4978B and 4979A)

216 - OVERSTATEMENT OF PENSION LIABILITIES (IRC §6662)

Cf. FAILURE TO MEET MINIMUM FUNDING STANDARDS (IRC §4971) (see 170); FAILURE TO SATISFY MINIMUM DISTRIBUTION REQUIREMENTS (IRC §4974) (see 143); PROHIBITED TRANSACTIONS (IRC §4975) (see 352); REVERSIONS (IRC §4980) (see 271).

220s - ROLLOVERS

220 - GENERAL ROLLOVER RULES (IRC §§401(a)(31) and 402(c))

220(1) - DIRECT ROLLOVERS

220(2) - 60-DAY ROLLOVER PERIOD

220(3) - AUTOMATIC ROLLOVERS UNDER IRC §401(a)(31)(B)

220(4) - ROLLOVERS TO ROTH IRAs

220(5) - ROLLOVER NOTICE UNDER IRC §402(f) ("402(f) NOTICE")

220(6) - DEFINITION OF AN ELIGIBLE ROLLOVER DISTRIBUTION

220(7) - ROLLOVERS INVOLVING AFTER-TAX AMOUNTS

221 - ROLLOVERS BY SURVIVING SPOUSES

222 - SPECIAL ROLLOVER RULES FOR IRAs (IRC §408(d))

222(1) - SIMPLE-IRAs

223 - MISCELLANEOUS ROLLOVER ISSUES

224 - ROLLOVERS WITH RESPECT TO SPECIAL ALLOCATIONS/DISTRIBUTIONS

225 - TREATMENT OF ROLLOVER CONTRIBUTIONS UNDER THE RECIPIENT PLAN

226 - ROLLOVERS BY NONSPOUSE BENEFICIARIES

230s - EMPLOYER DEDUCTIONS

230 - DEDUCTION LIMITS: DEFINED CONTRIBUTION PLANS

231 - DEDUCTION LIMITS: DEFINED BENEFIT PLANS

231(1) - GENERAL RULES

231(2) - CONTRIBUTIONS APPLIED TOWARD LIFE INSURANCE PREMIUMS

231(3) - COMBINED DEDUCTION LIMIT UNDER IRC §404(a)(7)

232 - TIMING OF EMPLOYER CONTRIBUTIONS/IRC §404(a)(6) PERIOD

233 - DEDUCTION RULES: DIVIDEND DEDUCTION UNDER IRC §404(k)

234 - FOREIGN DEFERRED COMPENSATION PLANS (IRC §404A)

235 - EMPLOYEES ABROAD - IRC §§406 and 407

236 - WELFARE BENEFIT PLANS (IRC §§419 and 419A)

Cf. NONDEDUCTIBLE CONTRIBUTIONS - EXCISE TAX (see 212).

240s and 250s - SPECIAL QUALIFICATION OR TAX ISSUES

240 - ELECTIVE DEFERRALS

240(1) - LIMITS ON DEFERRALS

240(2) - CATCH-UP CONTRIBUTIONS

240(3) - DESIGNATED ROTH CONTRIBUTIONS

241 - PLAN DISQUALIFICATION

242 - PARTICIPANT LOANS

242(1) - APPLICATION OF IRC §72(p) TO ASSIGNMENT OF BENEFITS

243 - COLLECTIBLES (IRC §408(m))

244 - NONRECOGNITION OF GAIN

244(1) - SALE OF EMPLOYER SECURITIES TO AN ESOP (IRC §1042)

245 - DISABILITY EXCLUSION (IRC §105(c))

246 - UNRELATED BUSINESS TAXABLE

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INCOME (IRC §§511-514)	300s - REPORTING REQUIREMENTS
246(1) - DEBT-FINANCED PROPERTY (IRC §514)	300 - FORM 5500 REPORTING REQUIREMENTS
247 - ANNUITY CONTRACTS/LIFE INSURANCE	300(1) - SCHEDULE SB/MB
247(1) - DISTRIBUTIONS INVOLVING INSURANCE CONTRACTS	300(2) - SCHEDULE A
247(2) - FULLY-INSURED PLANS (IRC §412(i))	300(3) - DEADLINE FOR FILING FORM 5500
247(3) - CORPORATE-OWNED LIFE INSURANCE (COLI)	300(4) - SECTION 403(b) PLANS
249 - PROCEDURES FOR MAKING ELECTIONS	300(5) - PENALTIES FOR LATE 5500 FILING/RELIEF PROGRAMS
250 - FILING DATES	301 - IRS REPORTING RULES AND FORMS (OTHER THAN FORM 5500)
251 - SAVER'S CREDIT UNDER IRC §25B	301(1) - FORM 8955-SSA
252 - IRS ENFORCEMENT OF TAX LIABILITIES	301(2) - FORM 1099-R
253 - LOSS DEDUCTIONS	302 - DOL REPORTING RULES AND FORMS (OTHER THAN FORM 5500)
254 - TAX BENEFIT RULE	303 - PBGC REPORTING RULES AND FORMS
255 - FICA AND FUTA	303(1) - INTEREST RATE ASSUMPTIONS
255(1) - SECTION 403(b) PLANS	303(2) - ANNUAL FINANCIAL AND ACTUARIAL INFORMATION (ERISA §4010)
255(2) - NONQUALIFIED DEFERRED COMPENSATION	303(3) - REPORTABLE EVENTS (ERISA §4043)
256 - GROUP TRUSTS	
257 - PAID TIME OFF (PTO) PLANS	
258 - SPECIAL TAX RULES FOR EXPATRIATES	
	Cf. WITHHOLDING (see 206); MERGERS AND TRANSFERS (see 194).
260s - ESTATE AND GIFT TAXES	310s - DISCLOSURE REQUIREMENTS
260 - ESTATE TAX ISSUES RELATING TO RETIREMENT PLANS	310 - SUMMARY PLAN DESCRIPTION
260(1) - QTIP ELECTIONS	311 - EMPLOYEE BENEFIT STATEMENTS
261 - GIFT TAX ISSUES RELATING TO RETIREMENT PLANS	312 - SUMMARY ANNUAL REPORT
262 - INCOME TAX ISSUES FOR ESTATES THAT RECEIVE RETIREMENT PLAN DISTRIBUTIONS	313 - INFORMATION REQUESTS UNDER ERISA
	314 - ELECTRONIC DELIVERY OF DISCLOSURE DOCUMENTS
	315 - FIDUCIARY DUTIES REGARDING DISCLOSURE
Cf. EXCESS RETIREMENT ACCUMULATIONS (see 211).	316 - CONFLICTS BETWEEN SPD AND PLAN DOCUMENT
270s - PLAN TERMINATION	317 - TITLE IV DISCLOSURE REQUIREMENTS
270 - PLAN TERMINATION: DEFINITION	317(1) - ERISA §4011 PARTICIPANT NOTICE
271 - PLAN TERMINATION: SURPLUS ASSETS AND REVERSIONS (IRC §4980)	318 - MISCELLANEOUS DISCLOSURE REQUIREMENTS UNDER TITLE I OF ERISA
272 - PLAN TERMINATION: MISSING PARTICIPANTS	
273 - PLAN TERMINATION: ORPHAN PLANS	Cf. DISTRIBUTIONS (see 141, 202, 205).
274 - PLAN TERMINATION: FIDUCIARY ISSUES	320s - FIDUCIARY REQUIREMENTS

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**320 - DEFINITIONS**

- 320(1) - FIDUCIARY
- 320(2) - FIDUCIARY ACTIONS
- 320(3) - INVESTMENT MANAGER

**321 - FIDUCIARY DUTIES AND LIABILITY (ERISA §§403 and 404)**

- 321(1) - PRUDENCE AND DIVERSIFICATION
- 321(2) - EXCLUSIVE PURPOSE RULE/PAYMENT OF FEES
- 321(3) - FOLLOWING GOVERNING DOCUMENTS
- 321(4) - TRUSTEE DUTIES
- 321(5) - DIRECTED TRUSTEES
- 321(6) - SELECTION OF ANNUITY PROVIDERS

**322 - PARTICIPANT-DIRECTED INVESTMENTS**

- 322(1) - DISCLOSURES
- 322(2) - RESTRICTIONS ON INVESTMENT OPTIONS/RIGHTS
- 322(3) - FIDUCIARY LIABILITY/SCOPE OF RELIEF UNDER ERISA §404(c)
- 322(4) - DEFAULT INVESTMENTS

**323 - CO-FIDUCIARY LIABILITY**

**324 - EXCULPATORY PROVISIONS (ERISA §410)**

- 324(1) - FIDUCIARY INSURANCE
- 324(2) - INDEMNIFICATION AGREEMENTS

**325 - PLAN ADMINISTRATION**

- 325(1) - INTERPRETATION OF PLAN DOCUMENT
- 325(2) - DISTRIBUTION PROCEDURES
- 325(3) - CLAIMS PROCEDURES

**326 - DEFINITION OF PLAN ASSETS**

- 326(1) - PARTICIPANT CONTRIBUTIONS
- 326(2) - LOAN REPAYMENTS
- 326(3) - SETTLEMENT PROCEEDS
- 326(4) - INDICIA OF OWNERSHIP

Cf. EXCLUSIVE BENEFIT RULE (see 172 and 190), PLAN TERMINATION: FIDUCIARY ISSUES (274), FIDUCIARY DUTIES REGARDING DISCLOSURE (see 315)

**330s and 340s - ERISA ENFORCEMENT**

**330 - CLAIM FOR BENEFITS**

**331 - STATUTE OF LIMITATIONS**

**332 - CIVIL AND CRIMINAL PENALTIES**

**333 - STANDING**

**334 - DAMAGES/RELIEF**

- 334(1) - ATTORNEY'S FEES
- 334(2) - EQUITABLE RELIEF UNDER ERISA §502(a)(3)
- 334(3) - CLAIM FOR FIDUCIARY BREACH (ERISA §409/§502(a)(2))
- 334(4) - OFFSET OF BREACHING FIDUCIARY'S BENEFIT
- 334(5) - REFORMATION OF DOCUMENTS/SCRIVENER'S ERROR

**335 - RECOVERY AGAINST NONFIDUCIARIES**

**336 - INTERFERENCE WITH RIGHTS (ERISA §510)**

**337 - ERISA PREEMPTION**

**338 - ERISA BONDING REQUIREMENTS (ERISA §412)**

**339 - PROHIBITION ON CERTAIN PERSONS HOLDING CERTAIN POSITIONS (ERISA §411)**

**340 - JURISDICTION/VENUE**

**341 - MISCELLANEOUS ENFORCEMENT AND PROCEDURAL ISSUES**

- 341(1) - CLASS ACTIONS
- 341(2) - CHOICE OF LAW
- 341(3) - ATTORNEY-CLIENT PRIVILEGE
- 341(4) - ARBITRATION
- 341(5) - SUCCESSOR LIABILITY
- 341(6) - WAIVER OF ERISA CLAIMS

**342 - SETTLEMENT AGREEMENTS**

**343 - DOL INVESTIGATIONS**

**344 - VOLUNTARY COMPLIANCE PROGRAMS**

- 344(1) DVFC PROGRAM
- 344(2) VFC PROGRAM

**345 - RECOVERY OF DELINQUENT CONTRIBUTIONS TO A MULTIEMPLOYER PLAN (ERISA §515)**

**350s - PROHIBITED TRANSACTIONS**

**350 - PROHIBITED TRANSACTIONS - DEFINITIONS**

- 350(1) - SELF-DEALING BY A FIDUCIARY
- 350(2) - DISQUALIFIED PERSON/PARTY-IN-INTEREST
- 350(3) - USE OF PLAN ASSETS FOR BENEFIT OF DISQUALIFIED

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PERSON/PARTY-IN-INTEREST	400s - IRAs
350(4) - LENDING TRANSACTIONS (OTHER THAN PARTICIPANT LOANS)	400 - IRAs - GENERAL REQUIREMENTS
351 - PROHIBITED TRANSACTIONS - TITLE I ENFORCEMENT OF PROHIBITED TRANSACTIONS	401 - IRAs - CONTRIBUTION LIMITS
352 - PROHIBITED TRANSACTIONS - EXCISE TAXES AND PENALTIES	402 - IRAs - APPROVAL PROCEDURES
353 - PROHIBITED TRANSACTIONS - PARTICIPANT LOAN EXEMPTION	403 - EMPLOYER-SPONSORED IRAs
354 - PROHIBITED TRANSACTIONS - SPECIAL RULES FOR IRAs	404 - IRAs - TAXATION ISSUES
355 - PROHIBITED TRANSACTIONS - EXEMPTION PROCEDURE/ ADMINISTRATIVE EXEMPTIONS	404(1) - QUALIFIED CHARITABLE DISTRIBUTIONS (IRC §408(d)(8))
356 - PROHIBITED TRANSACTIONS - QUALIFYING EMPLOYER REAL PROPERTY EXCEPTION	404(2) - MISCELLANEOUS TAX ISSUES FOR IRAs
357 - PROHIBITED TRANSACTION RULES FOR GOVERNMENTAL PLANS AND NONELECTING CHURCH PLANS	405 - IRAs - ROTH IRAs
Cf. ESOP EXEMPTION (see 182); QUALIFYING EMPLOYER SECURITIES (see 183).	406 - IRAs - COVERDELL ACCOUNTS (EDUCATION IRAs)
360s - PROHIBITED TRANSACTION EXEMPTIONS	407 - ROTH CONVERSIONS AND RECHARACTERIZATION OF IRA CONTRIBUTIONS
360 - CLASS EXEMPTIONS: GENERAL	408 - IRAs - DIVISION DUE TO DIVORCE
361 - EXEMPTIONS RELATING TO LOANS (OTHER THAN PARTICIPANT LOANS)	409 - DEEMED IRAs
362 - EXEMPTIONS RELATING TO INVESTMENT TRANSACTIONS	Cf. MINIMUM DISTRIBUTIONS (see 144); ROLLOVERS (see 220); DIVORCE OR SEPARATION (see 208); DISTRIBUTIONS (see 242); EXCISE TAX ON EXCESS CONTRIBUTIONS (see 214); PROHIBITED TRANSACTIONS (see 354).
363 - EXEMPTIONS RELATING TO SALES OR EXCHANGES	410s - SEPs and SIMPLEs
364 - EXEMPTIONS RELATING TO SERVICES	410 - SEPs - GENERAL REQUIREMENTS
370s - TITLE IV OF ERISA (PBGC)	411 - SARSEPs
371 - TITLE IV - COVERAGE/PREMIUMS	412 - SEPs - NONDISCRIMINATION REQUIREMENTS
372 - TITLE IV - PLAN TERMINATION PROCEDURES	413 - SIMPLE-IRA PLANS
373 - TITLE IV - PBGC ENFORCEMENT	414- SIMPLE 401(k) PLANS
374 - TITLE IV - PBGC ADMINISTRATIVE PROCEDURES	420s - GOVERNMENTAL PLANS AND CHURCH PLANS
375 - TITLE IV - PAYMENTS OF BENEFITS FROM PBGC-TRUSTEED PLANS	420 - DEFINITION OF GOVERNMENTAL ENTITY OR GOVERNMENTAL PLAN
376 - TITLE IV - MULTIEmployer PLANS	421 - DEFINITION OF CHURCH OR CHURCH PLAN
377 - TITLE IV - MISCELLANEOUS	422 - SPECIAL QUALIFICATION REQUIREMENTS OR EXCEPTIONS
377(1) - CESSATION OF OPERATIONS (ERISA §4062(e))	422(1) - GOVERNMENTAL PLANS
378 - TITLE IV - MISSING PARTICIPANTS	422 (2) - CHURCH PLANS
	423 - GOVERNMENT "PICK UP" PLANS (IRC §414(h))
	424 - INDIAN TRIBAL GOVERNMENTS



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430s - SPECIAL RULES FOR CERTAIN BUSINESS ENTITIES	520s - MISCELLANEOUS PLANS
430 - KEOGH PLANS	520 - HEALTH SAVINGS ACCOUNTS (HSAs)
431 - S CORPORATIONS	600s - TAX PROCEDURES
432 - LIMITED LIABILITY COMPANIES	600 - IRS AUDITS
440s - PUERTO RICAN PLANS	603 - PRIVATE LETTER RULINGS AND TECHNICAL ADVICE MEMORANDA
440 - GENERAL RULES	604 - TAX COURT
441 - ROLLOVERS, TRANSFERS, MERGERS	605 - PRACTICE BEFORE GOVERNMENTAL AGENCY
500s - SECTION 403(b) PLANS	605(1) - PRACTICE BEFORE THE IRS
500 - GENERAL REQUIREMENTS	605(2) - JOINT BOARD FOR THE ENROLLMENT OF ACTUARIES
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502 - EXCLUSION ALLOWANCE	607 - TAX SHELTERS: LISTED TRANSACTIONS INVOLVING RETIREMENT VEHICLES
503 - TAXATION	608 - REGULATORY ADMINISTRATION
504 - NONDISCRIMINATION REQUIREMENTS	610s - DETERMINATION LETTER PROCEDURES
505 - MINIMUM DISTRIBUTIONS/INCIDENTAL DEATH BENEFITS	610 - DETERMINATION LETTERS: APPLICATION FORMS
506 - TITLE I ISSUES	611 - DETERMINATION LETTERS: USER FEES
507 - IRS PROCEDURES	612 - DETERMINATION LETTER PROCEDURES
508 - ROTH 403(b) CONTRIBUTIONS	620s - PRE-APPROVED PLANS
Cf. ROLLOVER OF 403(b) DISTRIBUTIONS (See 202 and 203); EXCISE TAX ON EXCESS CONTRIBUTIONS TO CUSTODIAL ACCOUNT (See 214).	620 - MASTER/PROTOTYPE PLANS
510s - NONQUALIFIED DEFERRED COMPENSATION	621 - VOLUME SUBMITTER PLANS
510 - TAXATION ISSUES FOR NONQUALIFIED PLANS	622 - APPROVAL PROCEDURES FOR PRE-APPROVED PLANS
510(1) - SUBSTANTIAL RISK OF FORFEITURE	630s - MAINTAINING QUALIFICATION/RETROACTIVE AMENDMENT PRIVILEGE UNDER IRC §401(b)
511 - RABBI TRUSTS	630 - DISQUALIFICATION OF THE PLAN
512 - NONQUALIFIED/SECULAR TRUSTS (IRC §402(b))	631 - RESOLUTION PROGRAMS FOR QUALIFICATION FAILURES/EPCRS
513 - TITLE I OF ERISA ISSUES FOR NONQUALIFIED PLANS	632 - GUST REMEDIAL AMENDMENT PERIOD
514 - SECTION 457 PLANS	633 - EGTRRA REMEDIAL AMENDMENT PERIOD
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514(2) - SECTION 457(f) PLANS	635 - AMENDMENTS TO COMPLY WITH THE PPA 2006
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**eRISA Update Index Number Key**

<b>RULES FOR INDIVIDUALLY-DESIGNED PLANS</b>	<b>RETIREMENT PLANS</b>
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640 - PLAN ADMINISTRATION: ADMINISTERING NOTICE AND ELECTION REQUIREMENTS 641 - PLAN ADMINISTRATION: DEADLINES FOR FILING RETURNS AND PERFORMING ACTS 642 - RESTORATIVE PAYMENTS 643 - DEFINED CONTRIBUTION PLAN ALLOCATIONS 643(1) - FEES 644 - MERGERS, TRANSFERS, SPINOFFs	
650s PLAN DOCUMENTS FOR IRAs and IRA-FUNDED PLANS	
650 - PLAN DOCUMENTS FOR TRADITIONAL IRAs AND ROTH IRAs 651 PLAN DOCUMENTS FOR SIMPLE-IRAs 652 PLAN DOCUMENTS FOR SEPs	
700s - MISCELLANEOUS LAWS AFFECTING	

### **Part III. Explanation of Index Number Entry**

Sample: ¶5.331

The number to the left of the decimal point (5 in this case) indicates the summary is a court opinion.

The 3-digit number to the right of the decimal point (331 in this case) indicates the topic is statute of limitations.

Sample: ¶6.220(2)

The number to the left of the decimal point (6 in this case) indicates the summary is IRS formal guidance.

The 3-digit topic number to the right of the decimal point (220 in this case) indicates the topic is rollovers (general rules).

The parenthetical subtopic number to the right of the 3-digit topic number ((2) in this case) indicates the summary relates to rollover rules pertaining to the 60-day rollover period.