

ERISA Finding List

Section

29 U.S.C. ERISA

Title 29—Labor

1. Short title and table of contents..... 1-3

Chapter 18—Employee Retirement Income Security Program

Title I—Protection of Employee Benefit Rights

Subtitle A—General Provisions

1001. 2. Congressional findings and declaration of policy..... 1-3
1001a. — Additional Congressional findings and declaration of
policy..... 1-4
1001b. — Findings and declaration of policy..... 1-4
1002. 3. Definitions 1-5
1003. 4. Coverage 1-13

Subtitle B—Regulatory Provisions

Part 1—Reporting and Disclosure

1021. 101. Duty of disclosure and reporting..... 1-14
1022. 102. Summary plan description..... 1-24
1023. 103. Annual reports..... 1-26
1024. 104. Filing with Secretary and furnishing information to
participants and certain employers..... 1-31
1025. 105. Reporting of participant’s benefit rights..... 1-34
1026. 106. Reports made public information..... 1-36
1027. 107. Retention of records 1-36
1028. 108. Reliance on administrative interpretations..... 1-36
1029. 109. Forms 1-37
1030. 110. Alternative methods of compliance 1-37
1031. 111. Repeal and effective date 1-37

Section**29 U.S.C. ERISA****Part 2—Participation and Vesting**

1051.	201.	Coverage	1-38
1052.	202.	Minimum participation standards	1-38
1053.	203.	Minimum vesting standards	1-40
1054.	204.	Benefit accrual requirements.....	1-47
1055.	205.	Requirement of joint and survivor annuity and preretirement survivor annuity.....	1-59
1056.	206.	Form and payment of benefits.....	1-65
1057.	207.	Temporary variances from certain vesting requirements [Repealed]	1-74
1058.	208.	Mergers and consolidations of plans or transfers of plan assets	1-74
1059.	209.	Recordkeeping and reporting requirements	1-74
1060.	210.	Multiple employer plans and other special rules.....	1-75
1061.	211.	Effective dates	1-80

Part 3—Funding

1081.	301.	Coverage	1-81
1082.	302.	Minimum funding standards	1-82
1082.	302.	Minimum funding standards [Repealed].....	1-86
1083.	303.	Minimum funding standards for single-employer defined benefit pension plans	1-102
1083.	303.	Variance from minimum funding standard [Repealed].....	1-120
1084.	304.	Minimum funding standards for multiemployer plans.....	1-121
1084.	304.	Extension of amortization periods [Repealed].....	1-128
1085.	305.	Additional funding rules for multiemployer plans in endangered status or critical status.....	1-129
1085.	305.	Alternative minimum funding standard [Repealed].....	1-148
1085a.	306.	Minimum funding standards	1-148
1085a.	306.	Security for waivers of minimum funding standard and extensions of amortization period [Repealed].....	1-156
1085b.	307.	Security required upon adoption of plan amendment resulting in significant underfunding [Repealed].....	1-157
1086.	308.	Effective dates [Repealed].....	1-157

Section**29 U.S.C. ERISA****Part 4—Fiduciary Responsibility**

1101.	401.	Coverage	1-158
1102.	402.	Establishment of plan.....	1-159
1103.	403.	Establishment of trust.....	1-160
1104.	404.	Fiduciary duties.....	1-162
1105.	405.	Liability for breach by co-fiduciary	1-165
1106.	406.	Prohibited transactions	1-165
1107.	407.	Limitation with respect to acquisition and holding of employer securities and employer real property by certain plans	1-166
1108.	408.	Exemptions from prohibited transactions	1-169
1109.	409.	Liability for breach of fiduciary duty	1-179
1110.	410.	Exculpatory provisions; insurance	1-179
1111.	411.	Persons prohibited from holding certain positions.....	1-179
1112.	412.	Bonding.....	1-181
1113.	413.	Limitation of actions	1-182
1114.	414.	Effective date.....	1-182

Part 5—Administration and Enforcement

1131.	501.	Criminal penalties	1-183
1132.	502.	Civil enforcement.....	1-183
1133.	503.	Claims procedure	1-190
1134.	504.	Investigative authority.....	1-190
1135.	505.	Regulations.....	1-191
1136.	506.	Coordination and responsibility of agencies enforcing this subchapter [Employee Retirement Income Security Act] and related Federal laws.....	1-191
1137.	507.	Administration	1-192
1138.	508.	Appropriations	1-192
1139.	509.	Separability	1-192
1140.	510.	Interference with protected rights	1-192
1141.	511.	Coercive interference	1-192
1142.	512.	Advisory council on employee welfare and pension benefit plans	1-193

Section**29 U.S.C. ERISA**

1143.	513.	Research, studies, and reports	1-193
1144.	514.	Other laws	1-194
1145.	515.	Delinquent contributions	1-196
1146.	516.	Outreach to promote retirement income savings	1-196
1147.	517.	National summit on retirement savings.....	1-197
1148.	518.	Authority to postpone certain deadlines by reason of Presidentially declared disaster or terroristic or military actions	1-199
1149.	519.	Prohibition on false statements and representations	1-199
1150.	520.	Applicability of State law to combat fraud and abuse	1-200
1151.	521.	Administrative summary cease and desist orders and summary seizure orders against multiple employer welfare arrangements in financially hazardous condition.....	1-200

Part 6—Continuation Coverage and Additional Standards
for Group Health Plans

1161.	601.	Plans must provide continuation coverage to certain individuals	1-200
1162.	602.	Continuation coverage	1-200
1163.	603.	Qualifying event.....	1-203
1164.	604.	Applicable premium.....	1-203
1165.	605.	Election	1-204
1166.	606.	Notice requirements	1-205
1167.	607.	Definitions and special rules	1-206
1168.	608.	Regulations.....	1-207
1169.	609.	Additional standards for group health plans	1-207

Part 7—Group Health Plan Requirements

Subpart A—Requirements Relating to Portability,
Access, and Renewability

1181.	701.	Increased portability through limitation on preexisting condition exclusions.....	1-210
1182.	702.	Prohibiting discrimination against individual participants and beneficiaries based on health status	1-216
1183.	703.	Guaranteed renewability in multiemployer plans and multiple employer welfare arrangements.....	1-217

Section**29 U.S.C. ERISA****Subpart B—Other Requirements**

1185.	711.	Standards relating to benefits for mothers and newborns	1-218
1185a.	712.	Parity in mental health and substance use disorder benefits	1-219
1185b.	713.	Required coverage for reconstructive surgery following mastectomies	1-225
1185c.	714.	Coverage of dependent students on medically necessary leave of absence	1-225
1185d.	715.	Additional market reforms	1-226

Subpart C—General Provisions

1191.	731.	Preemption; State flexibility; construction.....	1-227
1191a.	732.	Special rules relating to group health plans	1-227
1191b.	733.	Definitions	1-228
1191c.	734.	Regulations.....	1-230

**Title III—Jurisdiction, Administration, Enforcement;
Joint Pension Task Force, etc.****Subtitle A—Jurisdiction, Administration, and Enforcement**

1201.	3001.	Procedures in connection with the issuance of certain determination letters by the Secretary of the Treasury covering qualifications under Internal Revenue Code	1-230
1202.	3002.	Procedures with respect to continued compliance with Internal Revenue requirements relating to participation, vesting, and funding standards.....	1-232
1203.	3003.	Procedures in connection with prohibited transactions.....	1-233
1204.	3004.	Coordination between the Department of the Treasury and the Department of Labor	1-233

**Subtitle B—Joint Pension, Profit-Sharing, and Employee Stock
Ownership Plan Task Force; Studies****Part 1—Joint Pension, Profit-Sharing, and Employee Stock Ownership
Plan Task Force**

1221.	3021.	Establishment	1-234
1222.	3022.	Duties	1-234

Section**29 U.S.C. ERISA****Part 2—Other Studies**

1231.	3031.	Congressional study	1-234
1232.	3032.	Protection for employees under Federal procurement, construction, and research contracts and grants	1-235

Subtitle C—Enrollment of Actuaries

1241.	3041.	Joint Board for the Enrollment of Actuaries	1-236
1242.	3042.	Enrollment by Board; standards and qualifications; suspension or termination of enrollment	1-236

Title IV—Plan Termination Insurance**Subtitle A—Pension Benefit Guaranty Corporation**

1301.	4001.	Definitions	1-237
1302.	4002.	Pension Benefit Guaranty Corporation	1-240
1303.	4003.	Operation of Corporation	1-244
1304.	4004.	Participant and Plan Sponsor Advocate	1-247
1304.	4004.	[Repealed]	1-248
1305.	4005.	Pension benefit guaranty funds	1-248
1306.	4006.	Premium rates	1-250
1307.	4007.	Payment of premiums	1-262
1308.	4008.	Annual report by the Corporation	1-263
1309.	4009.	Portability assistance	1-263
1310.	4010.	Authority to require certain information	1-263
1311.	4011.	Notice to participants [Repealed]	1-265

Subtitle B—Coverage

1321.	4021.	Coverage	1-265
1322.	4022.	Single-employer plan benefits guaranteed	1-267
1322a.	4022A.	Multiemployer plan benefits guaranteed	1-270
1322b.	4022B.	Aggregate limit on benefits guaranteed; criteria applicable ..	1-274
1323.	4023.	Plan fiduciaries	1-274

Section**29 U.S.C. ERISA****Subtitle C—Terminations**

1341.	4041.	Termination of single-employer plans	1-274
1341a.	4041A.	Termination of multiemployer plans	1-283
1342.	4042.	Institution of termination proceedings by the corporation	1-284
1343.	4043.	Reportable events	1-288
1344.	4044.	Allocation of assets	1-290
1345.	4045.	Recapture of payments	1-293
1346.	4046.	Reports to trustee.....	1-294
1347.	4047.	Restoration of plans.....	1-294
1348.	4048.	Termination date.....	1-295
1349.	4049.	Distribution to participants and beneficiaries of liability payments to section 4049 trust [Repealed]	1-295
1350.	4050.	Missing participants	1-296

Subtitle D—Liability

1361.	4061.	Amounts payable by corporation	1-297
1362.	4062.	Liability for termination of single-employer plans under a distress termination or a termination by corporation	1-298
1363.	4063.	Liability of substantial employer for withdrawal from single-employer plans under multiple controlled groups.....	1-303
1364.	4064.	Liability on termination of single-employer plans under multiple controlled groups	1-305
1365.	4065.	Annual report of plan administrator.....	1-306
1366.	4066.	Annual notification to substantial employers.....	1-306
1367.	4067.	Recovery of liability for plan termination.....	1-307
1368.	4068.	Lien for liability	1-307
1369.	4069.	Treatment of transactions to evade liability; effect of corporate reorganization.....	1-309
1370.	4070.	Enforcement authority relating to terminations of single-employer plans	1-309
1371.	4071.	Penalty for failure to timely provide required information.....	1-310

Section**29 U.S.C. ERISA****Subtitle E—Special Provisions for Multiemployer Plans****Part 1—Employer Withdrawals**

1381.	4201.	Withdrawal liability established; criteria and definitions.....	1-310
1382.	4202.	Determination and collection of liability; notification of employer.....	1-310
1383.	4203.	Complete withdrawal	1-311
1384.	4204.	Sale of assets	1-312
1385.	4205.	Partial withdrawals.....	1-313
1386.	4206.	Adjustment for partial withdrawal; determination of amount; reduction for partial withdrawal liability; procedures applicable.....	1-315
1387.	4207.	Reduction or waiver of complete withdrawal liability; procedures and standards applicable.....	1-315
1388.	4208.	Reduction of partial withdrawal liability	1-316
1389.	4209.	De minimis rule.....	1-317
1390.	4210.	Nonapplicability of withdrawal liability for certain temporary contribution obligation periods; exception	1-317
1391.	4211.	Methods for computing withdrawal liability.....	1-318
1392.	4212.	Obligation to contribute	1-322
1393.	4213.	Actuarial assumptions	1-322
1394.	4214.	Application of plan amendments; exception.....	1-323
1395.	4215.	Plan notification to corporation of potentially significant withdrawals.....	1-323
1396.	4216.	Special rules for plans under section 404(c) of title 26.....	1-323
1397.	4217.	Application of part in case of certain pre-1980 withdrawals; adjustment of covered plan.....	1-324
1398.	4218.	Withdrawal not to occur merely because of change in business form or suspension of contributions during labor dispute.....	1-324
1399.	4219.	Notice, collection, etc., of withdrawal liability.....	1-324
1400.	4220.	Approval of amendments	1-326
1401.	4221.	Resolution of disputes.....	1-327
1402.	4222.	Reimbursements for uncollectible withdrawal liability	1-329
1403.	4223.	Withdrawal liability payment fund	1-329

Section**29 U.S.C. ERISA**

1404.	4224.	Alternative method of withdrawal liability payments.....	1-331
1405.	4225.	Limitation on withdrawal liability	1-331

Part 2—Merger or Transfer of Plan Assets or Liabilities

1411.	4231.	Mergers and transfers between multiemployer plans.....	1-332
1412.	4232.	Transfers between a multiemployer plan and a single-employer plan.....	1-333
1413.	4233.	Partitions of eligible multiemployer plans	1-334
1414.	4234.	Asset transfer rules.....	1-336
1415.	4235.	Transfers pursuant to change in bargaining representative....	1-336

Part 3—Insolvent Plans

1421.	4241.	Reorganization status [Repealed].....	1-337
1422.	4242.	Notice of reorganization and funding requirements [Repealed]	1-339
1423.	4243.	Minimum contribution requirement [Repealed]	1-339
1424.	4244.	Overburden credit against minimum contribution requirement [Repealed].....	1-341
1425.	4244A.	Adjustments in accrued benefits [Repealed].....	1-342
1426.	4245.	Insolvent plans	1-344

Part 4—Financial Assistance

1431.	4261.	Assistance by corporation	1-346
-------	-------	---------------------------------	-------

Part 5—Benefits After Termination

1441.	4281.	Benefits under certain terminated plans	1-346
-------	-------	---	-------

Part 6—Enforcement

1451.	4301.	Civil actions	1-347
1452.	4302.	Penalty for failure to provide notice.....	1-348
1453.	4303.	Election of plan status	1-348

Subtitle F—Transition Rules and Effective Dates

1461.	4402.	Effective date; special rules.....	1-348
-------	-------	------------------------------------	-------

Section

29 U.S.C. ERISA

**Appendix to Part 1—Puerto Rico Retirement Plans,
ERISA Section 1022(i)**

1022(i). Certain Puerto Rican pension, etc., plans to be exempt
from tax under section 501(a) 1 App-3