

(1A) Pension Protection Act 2006

The following sections would be covered in SA4 syllabus of Funding Regulations under Pension Protection Act of 2006.

Title 1 Funding Rules for Single Employer Defined Benefit Pension Plans

Subtitle A Amendments to Employee Retirement Income Security Act of 1974

Sec 101 Minimum Funding Standards.

Sec 102 Funding Rules for Single Employer Defined Benefit Pension Plans.

Sec 103 Benefit Limitations under Single Employer Plans.

Subtitle B Amendments to Internal Revenue Code of 1986

Sec 111 Minimum Funding Standards.

Sec 112 Funding Rules for Single Employer Defined Benefit Pension Plans.

Sec 113 Benefit Limitations under Single Employer Plans.

Title 3 Interest Rate Assumptions

Sec 301 Extension of replacement of 30 year Treasury rates.

Sec 302 Interest rate assumption for determination of lump sum distributions.

Sec 303 Interest rate assumption for applying benefit limitations to lump sum distributions.

Title 5 Disclosure

Sec 501 Defined benefit plan funding notice.

Sec 502 Access to multiemployer pension plan information.

Sec 503 Additional annual reporting requirements.

Link for Material

<http://www.dol.gov/ebsa/pdf/ppa2006.pdf>

OR

http://frwebgate.access.gpo.gov/cgi-bin/getdoc.cgi?dbname=109_cong_public_laws&docid=f:publ280.109.pdf

Note: The above sections would require reference to some sections of ERISA 1974 (esp Sec 206, 302 to 308 i.e. US Code 29 Chapter 18 Sec 1056, 1082 to 1086) and IRC 1986 (esp Sec 412, 415, 417, 430, 436 i.e. US Code 26 Chapter 1 Subchapter D Sec 412, 415, 417, 430 and 436) which can be found in the links as below.

<http://uscode.house.gov/download/pls/29C18.txt>

<http://uscode.house.gov/download/pls/26C1.txt> OR

<http://www.irs.gov/taxpros/article/0,,id=98137,00.html>

(1B) Worker, Retiree, and Employer Recovery Act of 2008

Amendments pertaining to the above sections of PPA 2006.

Link for Material

http://frwebgate.access.gpo.gov/cgi-bin/getdoc.cgi?dbname=110_cong_bills&docid=f:h7327enr.txt.pdf

OR

<http://www.govtrack.us/congress/billtext.xpd?bill=h110-7327>

More Reference if required can be had from

<http://www.irs.gov/retirement/content/0,,id=96710,00.html>

(2) IAA Practice Guidelines

These Practice Guidelines in the context of Employee Benefits and Social Security would be covered:

Link for Material

http://www.actuaries.org/STANDARDS/Current/IASP1_EN.pdf

http://www.actuaries.org/STANDARDS/Current/IASP2_EN.pdf