

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.

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

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
- 135 - EXEMPTION FROM VESTING REQUIREMENTS
- 136 - CASH BALANCE PLANS AND OTHER STATUTORY HYBRID PLANS

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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

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

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)

170s - SPECIAL PENSION PLAN ISSUES

170 - MINIMUM FUNDING REQUIREMENTS
(IRC §§412, 430-432/ERISA §§301-305)

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

171 - DEFINITELY DETERMINABLE

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

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- §§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
- 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
- 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)
- 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
- 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
- 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

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TO SATISFY MINIMUM DISTRIBUTION REQUIREMENTS (IRC §4974) (see 143); PROHIBITED TRANSACTIONS (IRC §4975) (see 352); REVERSIONS (IRC §4980) (see 271).	and 419A) Cf. NONDEDUCTIBLE CONTRIBUTIONS - EXCISE TAX (see 212).
220s - ROLLOVERS	240s and 250s - SPECIAL QUALIFICATION OR TAX ISSUES
220 - GENERAL ROLLOVER RULES (IRC §§401(a)(31) and 402(c))	240 - ELECTIVE DEFERRALS
220(1) - DIRECT ROLLOVERS	240(1) - LIMITS ON DEFERRALS
220(2) - 60-DAY ROLLOVER PERIOD	240(2) - CATCH-UP CONTRIBUTIONS
220(3) - AUTOMATIC ROLLOVERS UNDER IRC §401(a)(31)(B)	240(3) - DESIGNATED ROTH CONTRIBUTIONS
220(4) - ROLLOVERS TO ROTH IRAs	241 - PLAN DISQUALIFICATION
220(5) - ROLLOVER NOTICE UNDER IRC §402(f) ("402(f) NOTICE")	242 - PARTICIPANT LOANS
220(6) - DEFINITION OF AN ELIGIBLE ROLLOVER DISTRIBUTION	242(1) - APPLICATION OF IRC §72(p) TO ASSIGNMENT OF BENEFITS
220(7) - ROLLOVERS INVOLVING AFTER-TAX AMOUNTS	243 - COLLECTIBLES (IRC §408(m))
221- ROLLOVERS BY SURVIVING SPOUSES	244 - NONRECOGNITION OF GAIN
222 - SPECIAL ROLLOVER RULES FOR IRAs (IRC §408(d))	244(1) - SALE OF EMPLOYER SECURITIES TO AN ESOP (IRC §1042)
223 - MISCELLANEOUS ROLLOVER ISSUES	245 - DISABILITY EXCLUSION (IRC §105(c))
224 - ROLLOVERS WITH RESPECT TO SPECIAL ALLOCATIONS/DISTRIBUTIONS	246 - UNRELATED BUSINESS TAXABLE INCOME (IRC §§511-514)
225 - TREATMENT OF ROLLOVER CONTRIBUTIONS UNDER THE RECIPIENT PLAN	247 - ANNUITY CONTRACTS/LIFE INSURANCE
226 - ROLLOVERS BY NONSPOUSE BENEFICIARIES	247(1) - DISTRIBUTIONS INVOLVING INSURANCE CONTRACTS
230s - EMPLOYER DEDUCTIONS	247(2) - FULLY-INSURED PLANS (IRC §412(i))
230 - DEDUCTION LIMITS: DEFINED CONTRIBUTION PLANS	247(3) - CORPORATE-OWNED LIFE INSURANCE (COLI)
231 - DEDUCTION LIMITS: DEFINED BENEFIT PLANS	249 - PROCEDURES FOR MAKING ELECTIONS
231(1) - GENERAL RULES	250 - FILING DATES
231(2) - CONTRIBUTIONS APPLIED TOWARD LIFE INSURANCE PREMIUMS	251 - SAVER'S CREDIT UNDER IRC §25B
231(3) - COMBINED DEDUCTION LIMIT UNDER IRC §404(a)(7)	252 - IRS ENFORCEMENT OF TAX LIABILITIES
232 - TIMING OF EMPLOYER CONTRIBUTIONS/IRC §404(a)(6) PERIOD	253 - LOSS DEDUCTIONS
233 - DEDUCTION RULES: DIVIDEND DEDUCTION UNDER IRC §404(k)	254 - TAX BENEFIT RULE
234 - FOREIGN DEFERRED COMPENSATION PLANS (IRC §404A)	255 - FICA AND FUTA
235 - EMPLOYEES ABROAD - IRC §§406 and 407	255(1) - SECTION 403(b) PLANS
236 - WELFARE BENEFIT PLANS (IRC §§419	255(2) - NONQUALIFIED DEFERRED COMPENSATION
	256 - GROUP TRUSTS
	257 - PAID TIME OFF (PTO) PLANS
	258 - SPECIAL TAX RULES FOR EXPATRIATES

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260s - ESTATE AND GIFT TAXES

260 - ESTATE TAX ISSUES RELATING TO RETIREMENT PLANS

260(1) - QTIP ELECTIONS

261 - GIFT TAX ISSUES RELATING TO RETIREMENT PLANS

262 - INCOME TAX ISSUES FOR ESTATES THAT RECEIVE RETIREMENT PLAN DISTRIBUTIONS

Cf. EXCESS RETIREMENT ACCUMULATIONS (see 211).

270s - PLAN TERMINATION

270 - PLAN TERMINATION: DEFINITION

271 - PLAN TERMINATION: SURPLUS ASSETS AND REVERSIONS (IRC §4980)

272 - PLAN TERMINATION: MISSING PARTICIPANTS

273 - PLAN TERMINATION: ORPHAN PLANS

274 - PLAN TERMINATION: FIDUCIARY ISSUES

300s - REPORTING REQUIREMENTS

300 - FORM 5500 REPORTING REQUIREMENTS

300(1) - SCHEDULE SB/MB

300(2) - SCHEDULE A

300(3) - DEADLINE FOR FILING FORM 5500

300(4) - SECTION 403(b) PLANS

300(5) - PENALTIES FOR LATE 5500 FILING/RELIEF PROGRAMS

301 - IRS REPORTING RULES AND FORMS (OTHER THAN FORM 5500)

301(1) - FORM 8955-SSA

302 - DOL REPORTING RULES AND FORMS (OTHER THAN FORM 5500)

303 - PBGC REPORTING RULES AND FORMS

303(1) - INTEREST RATE ASSUMPTIONS

303(2) - ANNUAL FINANCIAL AND ACTUARIAL INFORMATION (ERISA §4010)

303(3) - REPORTABLE EVENTS (ERISA §4043)

Cf. WITHHOLDING (see 206); MERGERS AND TRANSFERS (see 194).

310s - DISCLOSURE REQUIREMENTS

310 - SUMMARY PLAN DESCRIPTION

311 - EMPLOYEE BENEFIT STATEMENTS

312 - SUMMARY ANNUAL REPORT

313 - INFORMATION REQUESTS UNDER ERISA

314 - ELECTRONIC DELIVERY OF DISCLOSURE DOCUMENTS

315 - FIDUCIARY DUTIES REGARDING DISCLOSURE

316 - CONFLICTS BETWEEN SPD AND PLAN DOCUMENT

317 - TITLE IV DISCLOSURE REQUIREMENTS

317(1) - ERISA §4011 PARTICIPANT NOTICE

318 - MISCELLANEOUS DISCLOSURE REQUIREMENTS UNDER TITLE I OF ERISA

Cf. DISTRIBUTIONS (see 141, 202, 205).

320s - FIDUCIARY REQUIREMENTS

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

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- 324(2) - INDEMNIFICATION AGREEMENTS
- 325 - PLAN ADMINISTRATION
 - 325(1) - INTERPRETATION OF PLAN DOCUMENT
 - 325(2) - DISTRIBUTION 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 PERSON/PARTY-IN-INTEREST
 - 350(4) - LENDING TRANSACTIONS (OTHER THAN PARTICIPANT LOANS)
 - 351 - PROHIBITED TRANSACTIONS - TITLE I ENFORCEMENT OF PROHIBITED TRANSACTIONS
 - 352 - PROHIBITED TRANSACTIONS - EXCISE TAXES AND PENALTIES
 - 353 - PROHIBITED TRANSACTIONS - PARTICIPANT LOAN EXEMPTION
 - 354 - PROHIBITED TRANSACTIONS - SPECIAL RULES FOR IRAs
 - 355 - PROHIBITED TRANSACTIONS - EXEMPTION PROCEDURE/ ADMINISTRATIVE EXEMPTIONS
 - 356 - PROHIBITED TRANSACTIONS - QUALIFYING EMPLOYER REAL PROPERTY EXCEPTION
 - 357 - PROHIBITED TRANSACTION RULES FOR GOVERNMENTAL PLANS AND NONELECTING CHURCH PLANS
- Cf. ESOP EXEMPTION (see 182); QUALIFYING EMPLOYER SECURITIES (see 183).

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360s - PROHIBITED TRANSACTION EXEMPTIONS	CONTRIBUTIONS (see 214); PROHIBITED TRANSACTIONS (see 354).
360 - CLASS EXEMPTIONS: GENERAL	
361 - EXEMPTIONS RELATING TO LOANS (OTHER THAN PARTICIPANT LOANS)	410s - SEPs and SIMPLEs
362 - EXEMPTIONS RELATING TO INVESTMENT TRANSACTIONS	410 - SEPs - GENERAL REQUIREMENTS
363 - EXEMPTIONS RELATING TO SALES OR EXCHANGES	411 - SARSEPs
364 - EXEMPTIONS RELATING TO SERVICES	412 - SEPS - NONDISCRIMINATION REQUIREMENTS
	413 - SIMPLE-IRA PLANS
	414- SIMPLE 401(k) PLANS
370s - TITLE IV OF ERISA (PBGC)	
371 - TITLE IV - COVERAGE/PREMIUMS	420s - GOVERNMENTAL PLANS AND CHURCH PLANS
372 - TITLE IV - PLAN TERMINATION PROCEDURES	420 - DEFINITION OF GOVERNMENTAL ENTITY OR GOVERNMENTAL PLAN
373 - TITLE IV - PBGC ENFORCEMENT	421 - DEFINITION OF CHURCH OR CHURCH PLAN
374 - TITLE IV - PBGC ADMINISTRATIVE PROCEDURES	422 - SPECIAL QUALIFICATION REQUIREMENTS OR EXCEPTIONS
375 - TITLE IV - PAYMENTS OF BENEFITS FROM PBGC-TRUSTEED PLANS	423 - GOVERNMENT "PICK UP" PLANS (IRC §414(h))
376 - TITLE IV - MULTIEMPLOYER PLANS	424 - INDIAN TRIBAL GOVERNMENTS
377 - TITLE IV - MISCELLANEOUS	
377(1) - CESSATION OF OPERATIONS (ERISA §4062(e))	430s - SPECIAL RULES FOR CERTAIN BUSINESS ENTITIES
378 - TITLE IV - MISSING PARTICIPANTS	
400s - IRAs	
400 - IRAs - GENERAL REQUIREMENTS	430 - KEOGH PLANS
401 - IRAs - CONTRIBUTION LIMITS	431 - S CORPORATIONS
402 - IRAs - APPROVAL PROCEDURES	432 - LIMITED LIABILITY COMPANIES
403 - EMPLOYER-SPONSORED IRAs	
404 - IRAs - TAXATION ISSUES	440s - PUERTO RICAN PLANS
404(1) - QUALIFIED CHARITABLE DISTRIBUTIONS (IRC §408(d)(8))	440 - GENERAL RULES
404(2) - MISCELLANEOUS TAX ISSUES FOR IRAs	441 - ROLLOVERS, TRANSFERS, MERGERS
405 - IRAs - ROTH IRAs	500s - SECTION 403(b) PLANS
406 - IRAs - COVERDELL ACCOUNTS (EDUCATION IRAs)	500 - GENERAL REQUIREMENTS
407 - ROTH CONVERSIONS AND RECHARACTERIZATION OF IRA CONTRIBUTIONS	501 - DISTRIBUTIONS RESTRICTIONS
408 - IRAs - DIVISION DUE TO DIVORCE	502 - EXCLUSION ALLOWANCE
409 - DEEMED IRAs	503 - TAXATION
	504 - NONDISCRIMINATION REQUIREMENTS
	505 - MINIMUM DISTRIBUTIONS/INCIDENTAL DEATH BENEFITS
	506 - TITLE I ISSUES
Cf. MINIMUM DISTRIBUTIONS (see 144); ROLLOVERS (see 220); DIVORCE OR SEPARATION (see 208); DISTRIBUTIONS (see 242); EXCISE TAX ON EXCESS	507 - IRS PROCEDURES
	508 - ROTH 403(b) CONTRIBUTIONS

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- Cf. ROLLOVER OF 403(b) DISTRIBUTIONS (See 202 and 203); EXCISE TAX ON EXCESS CONTRIBUTIONS TO CUSTODIAL ACCOUNT (See 214).
- 510s - NONQUALIFIED DEFERRED COMPENSATION
- 510 - TAXATION ISSUES FOR NONQUALIFIED PLANS
 - 511 - RABBI TRUSTS
 - 512 - NONQUALIFIED/SECULAR TRUSTS (IRC §402(b))
 - 513 - TITLE I OF ERISA ISSUES FOR NONQUALIFIED PLANS
 - 514 - SECTION 457 PLANS
 - 514(1) - SECTION 457(b) PLANS
 - 514(2) - SECTION 457(f) PLANS
 - 514(3) - PLANS NOT SUBJECT TO IRC §457
 - 514(4) - TAX WITHHOLDING AND REPORTING
- 520s - MISCELLANEOUS PLANS
- 520 - HEALTH SAVINGS ACCOUNTS (HSAs)
- 600s - TAX PROCEDURES
- 600 - IRS AUDITS
 - 603 - PRIVATE LETTER RULINGS AND TECHNICAL ADVICE MEMORANDA
 - 604 - TAX COURT
 - 605 - PRACTICE BEFORE GOVERNMENTAL AGENCY
 - 605(1) - PRACTICE BEFORE THE IRS
 - 605(2) - JOINT BOARD FOR THE ENROLLMENT OF ACTUARIES
 - 606 - EMPLOYEE PLANS COMPLIANCE RESOLUTION SYSTEM (EPCRS)
 - 607 - TAX SHELTERS: LISTED TRANSACTIONS INVOLVING RETIREMENT VEHICLES
- 610s - DETERMINATION LETTER PROCEDURES
- 610 - DETERMINATION LETTERS: APPLICATION FORMS
 - 611 - DETERMINATION LETTERS: USER FEES
 - 612 - DETERMINATION LETTER PROCEDURES
- 620s - PRE-APPROVED PLANS
- 620 - MASTER/PROTOTYPE PLANS
 - 621 - VOLUME SUBMITTER PLANS
 - 622 - APPROVAL PROCEDURES FOR PRE-APPROVED PLANS
- 630s - MAINTAINING QUALIFICATION/RETROACTIVE AMENDMENT PRIVILEGE UNDER IRC §401(b)
- 630 - DISQUALIFICATION OF THE PLAN
 - 631 - RESOLUTION PROGRAMS FOR QUALIFICATION FAILURES/EPCRS
 - 632 - GUST REMEDIAL AMENDMENT PERIOD
 - 633 - EGTRRA REMEDIAL AMENDMENT PERIOD
 - 634 - CUMULATIVE LIST OF CHANGES IN QUALIFICATION REQUIREMENTS
 - 635 - AMENDMENTS TO COMPLY WITH THE PPA 2006
 - 636 - REMEDIAL AMENDMENT CYCLES AFTER EGTRRA
- 640s PLAN ADMINISTRATION
- 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 RETIREMENT PLANS
- 700 - AGE DISCRIMINATION ISSUES
 - 701(1) - CASH BALANCE PLANS
 - 701 - SECURITIES LAWS

eRISA Update Index Number Key

702 - CIVIL RIGHTS LAWS	708 - IRS RESTRUCTURING AND REFORM ACT OF 1998
703 - MALPRACTICE CLAIMS	709 - ECONOMIC GROWTH AND TAXPAYER RELIEF RECONCILIATION ACT OF 2001
704 - FALSE CLAIMS ACT	710 - SERVICEMEMBERS CIVIL RELIEF ACT (SCRA)
705 - BANKING REGULATIONS	711- FDIC REGULATIONS
706 - AMERICANS WITH DISABILITIES ACT	712 - PENSION PROTECTION ACT OF 2006
707 - UNIFORMED SERVICES EMPLOYMENT AND REEMPLOYMENT RIGHTS ACT (USERRA)	713 - HEROES EARNINGS ASSISTANCE AND RELIEF TAX ACT OF 2008 (HEART Act)
707(1) - VETERANS BENEFITS IMPROVEMENT ACT OF 2004	714 - FINANCIAL REFORM LEGISLATION
	715 - DEFENSE OF MARRIAGE ACT (DOMA)

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.