

Laws Covered

Compliancedashboard provides information, tools and resources on complying with the various federal laws that govern 401(k) plans.

Employer 401(k) plans must comply with two important federal laws:

1. Internal Revenue Code of 1986 (Code or IRC)
2. Employee Retirement Income Security Act of 1974 (ERISA)

Since the enactment of ERISA, the following benefit legislation has modified the Code and/or ERISA and set forth additional compliance requirements which may impact 401(k) plans:

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| <ul style="list-style-type: none"> » Small Business Jobs and Credit Act of 2010 » Worker, Retiree, and Employer Recovery Act of 2008 (WRERA) » Heroes Earnings Assistance and Relief Tax Act of 2008 (HEART Act) » Pension Protection Act of 2006 (PPA) » Bankruptcy Abuse Prevention and Consumer Protection Act of 2005 » Sarbanes-Oxley Act of 2002 » Job Creation and Worker Assistance Act of 2002 » Economic Growth and Tax Relief Reconciliation Act of 2001 (EGTRRA) | <ul style="list-style-type: none"> » Internal Revenue Service Restructuring and Reform Act of 1998 » Uniform Services Employment and Reemployment Rights Act of 1994 (USERRA) » Omnibus Budget Reconciliation Act of 1993 (OBRA '93) » Family and Medical Leave Act of 1993 (FMLA) » Unemployment Compensation Amendments of 1992 (UCA) » Technical and Miscellaneous Revenue Act of 1988 (TAMRA) » Pension Protection Act of 1987 | <ul style="list-style-type: none"> » Age Discrimination in Employment Amendments of 1986 (ADEA) » Omnibus Budget Reconciliation Act of 1986 » Tax Reform Act of 1986 (TRA '86) » Retirement Equity Act of 1984 (REA) » Deficit Reduction Act of 1984 (DEFRA) » Tax Equity and Fiscal Responsibility Act of 1982 (TEFRA) » Revenue Act of 1978 » Tax Reform Act of 1976 |
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Note: *Compliancedashboard is NOT intended to provide guidance for federal, state or local government retirement plans. Compliancedashboard is NOT intended to provide guidance related to compliance with state laws, federal securities laws, or federal minimum wage laws.*