

upon the employee's reimbursement of the employer for premiums the employer paid to maintain coverage under a group health plan during FMLA leave.

[T.D. 8928, 66 FR 1855, Jan. 10, 2001]

§ 54.4980D-1 Requirement of return and time for filing of the excise tax under section 4980D.

Q-1: If a person is liable for the excise tax under section 4980D, what form must the person file and what is the due date for the filing and payment of the excise tax?

A-1: (a) *In general.* See §§ 54.6011-2 and 54.6151-1.

(b) *Due date for filing of return by employers.* See § 54.6071-1(b)(1).

(c) *Due date for filing of return by multiemployer plans or multiple employer health plans.* See § 54.6071-1(b)(2).

(d) *Effective/applicability date.* In the case of an employer or other person mentioned in paragraph (b) of this Q & A-1, the rules in this Q & A-1 are effective for taxable years beginning on or after January 1, 2010. In the case of a plan mentioned in paragraph (c) of this Q & A-1, the rules in this Q & A-1 are effective for plan years beginning on or after January 1, 2010.

[T.D. 9457, 74 FR 45997, Sept. 8, 2009]

§ 54.4980E-1 Requirement of return and time for filing of the excise tax under section 4980E.

Q-1: If a person is liable for the excise tax under section 4980E, what form must the person file and what is the due date for the filing and payment of the excise tax?

A-1: (a) *In general.* See §§ 54.6011-2, 54.6151-1 and 54.6071-1(c).

(b) *Effective/applicability date.* The rules in this Q & A-1 are effective for plan years beginning on or after January 1, 2010.

[T.D. 9457, 74 FR 45997, Sept. 8, 2009]

§ 54.4980F-1 Notice requirements for certain pension plan amendments significantly reducing the rate of future benefit accrual.

The following questions and answers concern the notification requirements imposed by 4980F of the Internal Revenue Code and section 204(h) of ERISA

relating to a plan amendment of an applicable pension plan that significantly reduces the rate of future benefit accrual or that eliminates or significantly reduces an early retirement benefit or retirement-type subsidy.

LIST OF QUESTIONS

- Q-1. What are the notice requirements of section 4980F(e) of the Internal Revenue Code and section 204(h) of ERISA?
- Q-2. What are the differences between section 4980F and section 204(h)?
- Q-3. What is an "applicable pension plan" to which section 4980F and section 204(h) apply?
- Q-4. What is "section 204(h) notice" and what is a "section 204(h) amendment"?
- Q-5. For which amendments is section 204(h) notice required?
- Q-6. What is an amendment that reduces the rate of future benefit accrual or reduces an early retirement benefit or retirement-type subsidy for purposes of determining whether section 204(h) notice is required?
- Q-7. What plan provisions are taken into account in determining whether an amendment is a section 204(h) amendment?
- Q-8. What is the basic principle used in determining whether a reduction in the rate of future benefit accrual or a reduction in an early retirement benefit or retirement-type subsidy is significant for purposes of section 4980F and section 204(h)?
- Q-9. When must section 204(h) notice be provided?
- Q-10. To whom must section 204(h) notice be provided?
- Q-11. What information is required to be provided in a section 204(h) notice?
- Q-12. What special rules apply if participants can choose between the old and new benefit formulas?
- Q-13. How may section 204(h) notice be provided?
- Q-14. What are the consequences if a plan administrator fails to provide section 204(h) notice?
- Q-15. What are some of the rules that apply with respect to the excise tax under section 4980F?
- Q-16. How do section 4980F and section 204(h) apply when a business is sold?
- Q-17. How are amendments to cease accruals and terminate a plan treated under section 4980F and section 204(h)?
- Q-18. What are the effective dates of section 4980F, section 204(h), as amended by EGTRRA, and these regulations?