

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 2011 AMENDMENT

Amendment by Pub. L. 112-10 effective as if included in the provisions of, and the amendments made by, the provisions of Pub. L. 111-148 to which it relates, see section 1858(d) of Pub. L. 112-10, set out as a note under section 36B of this title.

EFFECTIVE DATE OF 2010 AMENDMENT

Pub. L. 111-148, title X, §10108(j)(4), Mar. 23, 2010, 124 Stat. 915, provided that: "The amendments made by this subsection [amending this section and section 6724 of this title] shall apply to periods beginning after December 31, 2013."

EFFECTIVE DATE

Pub. L. 111-148, title I, §1514(d), Mar. 23, 2010, 124 Stat. 258, provided that: "The amendments made by this section [enacting this section and amending section 6724 of this title] shall apply to periods beginning after December 31, 2013."

SUBPART E—REGISTRATION OF AND INFORMATION CONCERNING PENSION, ETC., PLANS

Sec.	
6057.	Annual registration, etc.
6058.	Information required in connection with certain plans of deferred compensation.
6059.	Periodic report by actuary. ¹

Editorial Notes

AMENDMENTS

1974—Pub. L. 93-406, title II, §1031(a), Sept. 2, 1974, 88 Stat. 943, added subpart heading and analysis of sections.

§ 6057. Annual registration, etc.**(a) Annual registration****(1) General rule**

Within such period after the end of a plan year as the Secretary may by regulations prescribe, the plan administrator (within the meaning of section 414(g)) of each plan to which the vesting standards of section 203 of part 2 of subtitle B of title I of the Employee Retirement Income Security Act of 1974 applies for such plan year shall file a registration statement with the Secretary.

(2) Contents

The registration statement required by paragraph (1) shall set forth—

- (A) the name of the plan,
- (B) the name and address of the plan administrator,
- (C) the name and taxpayer identifying number of each participant in the plan—
 - (i) who, during such plan year, separated from the service covered by the plan,
 - (ii) who is entitled to a deferred vested benefit under the plan as of the end of such plan year, and
 - (iii) with respect to whom retirement benefits were not paid under the plan during such plan year,
- (D) the nature, amount, and form of the deferred vested benefit to which such participant is entitled, and

(E) such other information as the Secretary may require.

At the time he files the registration statement under this subsection, the plan administrator shall furnish evidence satisfactory to the Secretary that he has complied with the requirement contained in subsection (e).

(b) Notification of change in status

Any plan administrator required to register under subsection (a) shall also notify the Secretary, at such time as may be prescribed by regulations, of—

- (1) any change in the name of the plan,
- (2) any change in the name or address of the plan administrator,
- (3) the termination of the plan, or
- (4) the merger or consolidation of the plan with any other plan or its division into two or more plans.

(c) Voluntary reports

To the extent provided in regulations prescribed by the Secretary, the Secretary may receive from—

- (1) any plan to which subsection (a) applies, and
- (2) any other plan (including any governmental plan or church plan (within the meaning of section 414)),

such information (including information relating to plan years beginning before January 1, 1974) as the plan administrator may wish to file with respect to the deferred vested benefit rights of any participant separated from the service covered by the plan during any plan year.

(d) Transmission of information to Commissioner of Social Security

The Secretary shall transmit copies of any statements, notifications, reports, or other information obtained by him under this section to the Commissioner of Social Security.

(e) Individual statement to participant

Each plan administrator required to file a registration statement under subsection (a) shall, before the expiration of the time prescribed for the filing of such registration statement, also furnish to each participant described in subsection (a)(2)(C) an individual statement setting forth the information with respect to such participant required to be contained in such registration statement. Such statement shall also include a notice to the participant of any benefits which are forfeitable if the participant dies before a certain date.

(f) Regulations**(1) In general**

The Secretary, after consultation with the Commissioner of Social Security, may prescribe such regulations as may be necessary to carry out the provisions of this section.

(2) Plans to which more than one employer contributes

This section shall apply to any plan to which more than one employer is required to contribute only to the extent provided in regulations prescribed under this subsection.

¹ So in original. Does not conform to section catchline.

(g) 403(b) multiple employer plans treated as one plan

In the case of annuity contracts to which this section applies and to which section 403(b) applies by reason of the plan under which such contracts are purchased meeting the requirements of paragraph (15) thereof, such plan shall be treated as a single plan for purposes of this section.

(h) Cross references

For provisions relating to penalties for failure to register or furnish statements required by this section, see section 6652(d) and section 6690.

For coordination between Department of the Treasury and the Department of Labor with regard to administration of this section, see section 3004 of the Employee Retirement Income Security Act of 1974.

(Added Pub. L. 93-406, title II, §1031(a), Sept. 2, 1974, 88 Stat. 943; amended Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 98-369, div. B, title VI, §2663(j)(5)(D), July 18, 1984, 98 Stat. 1171; Pub. L. 98-397, title II, §206, Aug. 23, 1984, 98 Stat. 1449; Pub. L. 99-514, title XV, §1501(d)(1)(F), Oct. 22, 1986, 100 Stat. 2740; Pub. L. 103-296, title I, §108(h)(5), Aug. 15, 1994, 108 Stat. 1487; Pub. L. 117-328, div. T, title I, §106(b), Dec. 29, 2022, 136 Stat. 5287.)

Editorial Notes

REFERENCES IN TEXT

Section 203 of part 2 of subtitle B of title I of the Employee Retirement Income Security Act of 1974, referred to in subsec. (a)(1), is classified to section 1053 of Title 29, Labor. Section 3004 of such Act, referred to in subsec. (g), is classified to section 1204 of Title 29.

AMENDMENTS

2022—Subsecs. (g), (h). Pub. L. 117-328 added subsec. (g) and redesignated former subsec. (g) as (h).

1994—Subsecs. (d), (f)(1). Pub. L. 103-296 substituted “Commissioner of Social Security” for “Secretary of Health and Human Services” in heading and text of subsec. (d) and in text of subsec. (f)(1).

1986—Subsec. (g). Pub. L. 99-514 substituted “section 6652(d)” for “section 6652(e)”.

1984—Subsec. (d). Pub. L. 98-369 substituted “Secretary of Health and Human Services” for “Secretary of Health, Education, and Welfare”.

Subsec. (e). Pub. L. 98-397 inserted provision that such statement shall also include a notice to the participant of any benefits which are forfeitable if the participant dies before a certain date.

Subsec. (f). Pub. L. 98-369 substituted “Secretary of Health and Human Services” for “Secretary of Health, Education, and Welfare”.

1976—Pub. L. 94-455 struck out “or his delegate” after “Secretary” wherever appearing.

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EFFECTIVE DATE OF 2022 AMENDMENT

Amendment by Pub. L. 117-328 applicable to plan years beginning after Dec. 31, 2022, see section 106(h)(1) of Pub. L. 117-328, set out as a note under section 403 of this title.

EFFECTIVE DATE OF 1994 AMENDMENT

Amendment by Pub. L. 103-296 effective Mar. 31, 1995, see section 110(a) of Pub. L. 103-296, set out as a note under section 401 of Title 42, The Public Health and Welfare.

EFFECTIVE DATE OF 1986 AMENDMENT

Amendment by Pub. L. 99-514 applicable to returns the due date for which (determined without regard to

extensions) is after Dec. 31, 1986, see section 1501(e) of Pub. L. 99-514, set out as an Effective Date note under section 6721 of this title.

EFFECTIVE DATE OF 1984 AMENDMENTS

Amendment by Pub. L. 98-397 applicable to plan years beginning after Dec. 31, 1984, except as otherwise provided, see sections 302 and 303 of Pub. L. 98-397, set out as a note under section 1001 of Title 29, Labor.

Amendment by Pub. L. 98-369 effective July 18, 1984, but not to be construed as changing or affecting any right, liability, status or interpretation which existed (under the provisions of law involved) before that date, see section 2664(b) of Pub. L. 98-369, set out as a note under section 401 of Title 42, The Public Health and Welfare.

EFFECTIVE DATE

Pub. L. 93-406, title X, §1034, Sept. 2, 1974, 88 Stat. 948, as amended by Pub. L. 99-514, §2, Oct. 22, 1986, 100 Stat. 2095, provided that: “This part [part 3 (§§1031-1034) of subtitle A of title II of Pub. L. 93-406, enacting this section, sections 6058, 6059, 6690, and 6692 of this title and section 1320b-1 of Title 42, The Public Health and Welfare, and amending sections 6033, 6047, and 6652 of this title] shall take effect upon the date of the enactment of this Act [Sept. 2, 1974]; except that—

“(1) the requirements of section 6059 of the Internal Revenue Code of 1986 [formerly I.R.C. 1954] shall apply only with respect to plan years to which part I of this title applies. [For description of plan years to which part I applies, see section 1017 of Pub. L. 93-406, set out as an Effective Date; Transitional Rules note under section 410 of this title].

“(2) the requirements of section 6057 of such Code shall apply only with respect to plan years beginning after December 31, 1975,

“(3) the requirements of section 6058(a) of such Code shall apply only with respect to plan years beginning after the date of the enactment of this Act [Sept. 2, 1974], and

“(4) the amendments made by section 1032 [enacting section 1320b-1 of Title 42] shall take effect on January 1, 1978.”

§ 6058. Information required in connection with certain plans of deferred compensation**(a) In general**

Every employer who maintains a pension, annuity, stock bonus, profit-sharing, or other funded plan of deferred compensation described in part I of subchapter D of chapter 1, or the plan administrator (within the meaning of section 414(g)) of the plan, shall file an annual return stating such information as the Secretary may by regulations prescribe with respect to the qualification, financial conditions, and operations of the plan; except that, in the discretion of the Secretary, the employer may be relieved from stating in its return any information which is reported in other returns.

(b) Actuarial statement in case of mergers, etc.

Not less than 30 days before a merger, consolidation, or transfer of assets or liabilities of a plan described in subsection (a) to another plan, the plan administrator (within the meaning of section 414(g)) shall file an actuarial statement of valuation evidencing compliance with the requirements of section 401(a)(12).

(c) Employer

For purposes of this section, the term “employer” includes a person described in section 401(c)(4) and an individual who establishes an individual retirement plan.