

## Employee Benefits E-news

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### Pension Plan Form 5500 Must Be Posted on Intranet Website

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#### Overview

The Pension Protection Act of 2006 added new disclosure requirements for sponsors of defined benefit pension plans. If the plan sponsor has an Intranet website, the sponsor must provide access to the plan's Form 5500 on the Intranet website, beginning with the year 2008 Form 5500.

#### Pension Protection Act's Posting Requirement

The plan administrator of a defined benefit pension plan generally must file an annual return with the Secretary of the Treasury, an annual report with the Secretary of Labor, and certain information with the Pension Benefit Guaranty Corporation ("PBGC"). Form 5500, which consists of a primary form and various schedules, includes the information required to be filed with all three agencies. The plan administrator satisfies the reporting requirement with respect to each agency by filing the Form 5500 with the Department of Labor. The Form 5500 is due by the last day of the seventh month following the close of the plan year. The due date generally may be extended up to two and one-half months.

A plan participant must be provided with a copy of the full annual report on written request. Basic plan information and actuarial information included in the annual report must be displayed on any Intranet website maintained by the plan sponsor (or by the plan administrator on behalf of the plan sponsor). This requirement is effective for plan years beginning after December 31, 2007. The regulations do not address whether the sponsor may limit document access to only those employees who are plan participants.

#### What This Means for Employers

For sponsors of defined benefit pension plans with a calendar year plan year, the 2008 Form 5500 is due by July 31st, absent an extension. After that date, the plan's identifying information, basic plan information, and actuarial information must be posted on the sponsor's Intranet website, if one is maintained. Note that the complete Form 5500 with all attached schedules need not be posted on the Intranet website. If no Intranet website is maintained for access by employees (rather than the general public), the Intranet website posting requirement does not apply.

If you have any employee benefit questions, please contact your regular Butzel Long attorney, a member of the Butzel Long Employee Benefits Practice Group, or the author of this e-mail news alert.

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