

DOL Expands Its Delinquent Filer Voluntary Correction Program

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PRACTICES Employee Benefits and Executive Compensation

The DOL recently issued a notification (the “**DOL Notice**”) regarding the modification of its Delinquent Filer Voluntary Correction Program (the “**DFVCP**”) under ERISA for the first time since its last revision in 2013. As background, the DFVCP is intended to encourage delinquent plan administrators to comply with their reporting and filing obligations under ERISA through the assessment of reduced civil penalties.

The DOL Notice expanded the DFVCP to include multiple employer welfare arrangements (“**MEWAs**”) and certain entities claiming exception (“**ECEs**”) from MEWA rules for the purpose of filing Form M-1 annual reports. MEWAs and ECEs are subject to a flat rate penalty fee of \$750. Further, the DOL simplified and updated the process for top hat and apprenticeship and training plans that were already subject to a maximum flat rate penalty fee of \$750 by including a direct link to the pay.gov site instead of requiring administrators of such plans to determine penalties through the DFVCP payment calculator.

The effective date for these modifications is December 19, 2025, and the DOL notice is available [here](#).