

DOL Releases Guidance on MAP-21 Required Annual Disclosures

March 25, 2013

The U.S. Department of Labor (DOL) recently released Field Assistance Bulletin No. 2013-01 (the FAB) addressing supplements to the annual funding notices for single-employer defined benefit plans required as a result of the Moving Ahead for Progress in the 21st Century Act (MAP-21). The MAP-21 supplemental notice explains to participants how MAP-21 changed the way their pension plans may calculate plan liabilities. The FAB contains a model supplement that plan administrators may attach to the front of the model annual funding notice provided in Field Assistance Bulletin 2009-01. The FAB also contains a series of Q&As describing the plans for which the additional MAP-21 disclosures are required, the information required to be set forth in the additional disclosures, and the years in which the additional disclosures are required and no longer required. The FAB can be found [here](#).