

Guidance Issued on Notice Requirements for Funding-Related Benefit Limitations in Defined Benefit Pension Plans

July 19, 2012

ERISA Section 101(j) requires a notice to be provided to participants and beneficiaries if a defined benefit pension plan becomes subject to certain funding-based benefit limitations under ERISA. The IRS issued Q&As that address the timing of the notice, the interaction of the notice requirement with the ERISA 204(h) notice requirement, who must receive the notice, required notice content including an example notice, and method of delivery. Notice 2012-46 can be found [here](#).