

What Plan Documentation is a Multiemployer Plan Required to Disclose?

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Section 101(k) of ERISA requires a multiemployer plan, upon written request, to furnish copies of certain actuarial and financial documents to any plan participant, beneficiary, employee representative, or any employer that has an obligation to contribute to the plan. The documents are supposed to be provided within 30 days after receiving a written request. The plan documents to be provided include:

- (1) the current plan document (including any amendments thereto);
- (2) the latest summary plan description of the plan;
- (3) the current trust agreement (including any amendments thereto), or any other instrument or agreement under which the plan is established or operated;
- (4) in the case of a request by an employer, any participation agreement with respect to the plan for such employer;
- (5) the annual report filed for any plan year;
- (6) the plan funding notice provided under Section 101(f) of ERISA for any plan year;
- (7) any periodic actuarial report received by the plan for any plan year which has been in the plan's possession for at least 30 days;
- (8) any financial report prepared for the plan by any plan investment manager or advisor or other fiduciary which has been in the plan's possession for at least 30 days;
- (9) audited financial statements of the plan for any plan year; and
- (10) in the case of a plan which is in critical or endangered status under ERISA, the latest funding improvement or rehabilitation plan, and the contribution schedules applicable with respect to such funding improvement or rehabilitation plan.

