



## **IMPORTANT NOTICE ABOUT MANDATORY ELECTRONIC PREMIUM FILING**

This notice is for plan administrators of both single-employer and multiemployer pension plans covered by Title IV of the Employee Retirement Income Security Act of 1974 (ERISA) and for other practitioners who prepare premium filings.

Electronic premium filing is mandatory for some plans starting July 1, 2006, and for all plans starting January 1, 2007.

- **Large plans (those with 500 or more participants for the prior plan year) must file electronically starting July 1, 2006, for plan years beginning on or after January 1, 2006.**
- **All plans must file electronically for plan years beginning on or after January 1, 2007.**

Mandatory premium e-filing was established by a final rule published June 1, 2006, in the Federal Register (at 71 FR 31077). You can view the final rule on PBGC's Web site ([www.pbgc.gov](http://www.pbgc.gov)). (Go to the "Practitioners" page, then click on "Federal Register documents" in the "Law, Regulations & Informal Guidance" list.)

Electronic filing is done through PBGC's secure Web-based application called "My Plan Administration Account" ("My PAA"). E-filings can be created using either the data entry and editing screens in My PAA or private-sector software that has been designed to work with My PAA. Enclosed with this notice is a pamphlet that gives information about how My PAA works and how to get started.

To learn about recent developments, including changes in the law, see "What's New" on PBGC's Web site. This section highlights recent developments and information of interest to pension plan administrators and other practitioners. (Go to the "Practitioners" page, then click on "What's New" in the upper right corner of the page.)

If you have any questions, please call the practitioner toll-free number at 1-800-736-2444 and select "2" for premiums, or e-mail us at [premiums@pbgc.gov](mailto:premiums@pbgc.gov). (TTY/TDD users may call the Federal relay service toll-free at 1-800-877-8339 and ask to be connected to 1-800-736-2444.)