



DATAIR Document Question and Answer Session

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Document Question & Answer

- | Amendments
- | Plan Termination
- | Document Registration
- | Questions, Questions and More Questions
- | Resources

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Amendments

I Defined Contribution Plans

- EGTRRA
- GUST
- Interim
 - | 2009 Interim
 - | 2007 Interim
- Core
- Safe Harbor Contribution Suspension

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Amendments

I Defined Benefit Plans

- Interim
 - | 2009 Interim
 - | 2007 Interim
- Core
- PFEA
- Normal Retirement Age less than 62*

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* This is for all pension plans: Defined Benefit, Money Purchase and Target Benefit Plans



Amendments

I 2009 Core Amendments

- What is a Core Amendment?
- Which Core Amendments has DATAIR adopted in 2009?
- When are the Core Amendments effective?
- Do the Core Amendments have to be signed?

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Amendments

I 2009 Core Amendments

- DATAIR Trust Amendment
 - I ALL Plans: DB & DC, GUST & EGTRRA
- Defined Contribution Plans Only
 - I 2009 Waiver of Required Minimum Distribution
 - I EGTRRA Only
 - Catch-up limits
 - Short Form Prototype allows for ROTH
 - Cross-Tested Plans

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Amendments

- | Word-for-Word Sponsors
 - How are the Word-for-Word Sponsors affected by Interim and Core Amendments?
- | Good Faith Amendments
 - What does it mean for the Plan?
- | Amendment “Packaging”
 - Putting all the Amendments, Adoption Dates and Effective Dates together

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Plan Termination

- | Restatements
 - Yes or No ?
- | Amendments
 - What is needed ?
- | Notices
- | File for a Letter of Determination?
- | When is the plan really terminated?
 - Assets distributed
 - All necessary amendments

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Document Registration

- I Document Registration
 - GUST Prototypes only
 - EGTRRA Prototypes and Volume Submitters
 - 60 days to Register from signature
- I Changes in plan requiring Re-Registration
 - Plan Name
 - EIN
 - Plan Number: 001, 002
 - Plan Document: 401(k), Profit Sharing, etc.
 - Plan Document Type: Standardized, Volume Submitter, etc.

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Document Registration

- I Sponsor Reporting
 - End of the Year
 - "Clean-up"

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Questions, Questions & More Questions

I ROTH Rollover IRA

- To have Deemed IRA in plan or not?

- I Rolling into Plan – must have Deemed IRA provision
- I Rolling out of plan – do not need Deemed IRA under PPA



Questions, Questions & More Questions

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Resources

- | DATAIR Customer Support Team
- | (630) 325-2600
- | E-mail: support@datair.com
- | web: <http://www.datair.com>
- | Release Notes
- | Forums
- | Webinars

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