

the case of an offering employer, the option for which the employer pays the largest portion of the cost of the plan and the portion of the cost paid by the employer in each of the enrollment categories under such option.”.

Subsecs. (d)(2), (e). Pub. L. 112–10, § 1858(b)(5)(C), struck out “or offering employer” after “large employer”.

Subsec. (f). Pub. L. 112–10, § 1858(b)(5)(D), amended subsec. (f) generally. Prior to amendment, subsec. (f) defined the term “offering employer” and provided that any term used in this section which was also used in section 4980H of this title would have the meaning given such term by section 4980H.

2010—Pub. L. 111–148, § 10108(j)(3)(A), substituted “Certain” for “Large” in section catchline.

Subsec. (a). Pub. L. 111–148, § 10108(j)(1), inserted “and every offering employer” before “shall”.

Subsec. (b). Pub. L. 111–148, § 10106(g), inserted at end “The Secretary shall have the authority to review the accuracy of the information provided under this subsection, including the applicable large employer’s share under paragraph (2)(C)(iv).”

Subsec. (b)(2)(C)(i). Pub. L. 111–148, § 10108(j)(3)(B)(i), inserted “in the case of an applicable large employer,” before “the length”.

Subsec. (b)(2)(C)(iii). Pub. L. 111–148, § 10108(j)(3)(B)(ii), struck out “and” at end.

Subsec. (b)(2)(C)(iv). Pub. L. 111–148, § 10108(j)(3)(B)(iv), inserted “and” at end.

Pub. L. 111–148, § 10108(j)(3)(B)(iii), which directed substitution of “employer” for “applicable large employer”, was executed by making the substitution for “applicable large employer’s”, to reflect the probable intent of Congress.

Subsec. (b)(2)(C)(v). Pub. L. 111–148, § 10108(j)(3)(B)(v), added cl. (v).

Subsecs. (d)(2), (e). Pub. L. 111–148, § 10108(j)(3)(C), (D), inserted “or offering employer” after “applicable large employer”.

Subsec. (f). Pub. L. 111–148, § 10108(j)(2), amended subsec. (f) generally. Prior to amendment, text read as follows: “For purposes of this section, any term used in this section which is also used in section 4980H shall have the meaning given such term by section 4980H.”

#### EFFECTIVE DATE OF 2011 AMENDMENT

Amendment by Pub. L. 112–10 effective as if included in the provisions of, and the amendments made by, the provisions of Pub. L. 111–148 to which it relates, see section 1858(d) of Pub. L. 112–10, set out as a note under section 36B of this title.

#### EFFECTIVE DATE OF 2010 AMENDMENT

Pub. L. 111–148, title X, § 10108(j)(4), Mar. 23, 2010, 124 Stat. 915, provided that: “The amendments made by this subsection [amending this section and section 6724 of this title] shall apply to periods beginning after December 31, 2013.”

#### EFFECTIVE DATE

Pub. L. 111–148, title I, § 1514(d), Mar. 23, 2010, 124 Stat. 258, provided that: “The amendments made by this section [enacting this section and amending section 6724 of this title] shall apply to periods beginning after December 31, 2013.”

### SUBPART E—REGISTRATION OF AND INFORMATION CONCERNING PENSION, ETC., PLANS

Sec.	
6057.	Annual registration, etc.
6058.	Information required in connection with certain plans of deferred compensation.
6059.	Periodic report by actuary. <sup>1</sup>

#### AMENDMENTS

1974—Pub. L. 93–406, title II, § 1031(a), Sept. 2, 1974, 88 Stat. 943, added subpart heading and analysis of sections.

<sup>1</sup> So in original. Does not conform to section catchline.

## § 6057. Annual registration, etc.

### (a) Annual registration

#### (1) General rule

Within such period after the end of a plan year as the Secretary may by regulations prescribe, the plan administrator (within the meaning of section 414(g)) of each plan to which the vesting standards of section 203 of part 2 of subtitle B of title I of the Employee Retirement Income Security Act of 1974 applies for such plan year shall file a registration statement with the Secretary.

#### (2) Contents

The registration statement required by paragraph (1) shall set forth—

(A) the name of the plan,

(B) the name and address of the plan administrator,

(C) the name and taxpayer identifying number of each participant in the plan—

(i) who, during such plan year, separated from the service covered by the plan,

(ii) who is entitled to a deferred vested benefit under the plan as of the end of such plan year, and

(iii) with respect to whom retirement benefits were not paid under the plan during such plan year,

(D) the nature, amount, and form of the deferred vested benefit to which such participant is entitled, and

(E) such other information as the Secretary may require.

At the time he files the registration statement under this subsection, the plan administrator shall furnish evidence satisfactory to the Secretary that he has complied with the requirement contained in subsection (e).

### (b) Notification of change in status

Any plan administrator required to register under subsection (a) shall also notify the Secretary, at such time as may be prescribed by regulations, of—

(1) any change in the name of the plan,

(2) any change in the name or address of the plan administrator,

(3) the termination of the plan, or

(4) the merger or consolidation of the plan with any other plan or its division into two or more plans.

### (c) Voluntary reports

To the extent provided in regulations prescribed by the Secretary, the Secretary may receive from—

(1) any plan to which subsection (a) applies, and

(2) any other plan (including any governmental plan or church plan (within the meaning of section 414)),

such information (including information relating to plan years beginning before January 1, 1974) as the plan administrator may wish to file with respect to the deferred vested benefit rights of any participant separated from the service covered by the plan during any plan year.