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Know the date retirement, health, and welfare plan disclosures are required to be made and avoid costly penalties and excise taxes for disclosure failures under ERISA.

DISCLOSURE COMPLIANCE CALENDAR

<table>
<thead>
<tr>
<th>NOTICE</th>
<th>DESCRIPTION</th>
<th>WHO MUST NOTIFY</th>
<th>DATE REQUIRED</th>
<th>ERC RESOURCES</th>
</tr>
</thead>
<tbody>
<tr>
<td>Summary Plan</td>
<td>Provides a summary of the provisions of the plan that includes details on plan operations and provides a statement of ERISA-protected rights. The SPD must be written in language that can be understood by the participant.</td>
<td>Plan administrator</td>
<td>SPIPs for new plans must be provided within 120 days after the later of when the plan becomes effective or adopted. Updated SPIPs must be furnished within 121 days of every fifth plan year for amended plans, or every 10 years for Summary Plan.</td>
<td></td>
</tr>
<tr>
<td>DC Plan Annual Notices</td>
<td>SPIPs for new plans must be provided within 120 days after the later of when the plan becomes effective or adopted. Updated SPIPs must be furnished within 121 days of every fifth plan year for amended plans, or every 10 years for Summary Plan.</td>
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By Mark E. Brossman, Ronald E. Richman, Jill Goldberg Mintzer, and Anne A. Marchesault

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Portfolio 365-2nd: ERISA — Fiduciary Responsibility and Prohibited Transactions

- Portfolio Description
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- Technical Advisers
- Description
- Detailed Analysis
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- II. Coverage by ERISA Title I
- III. Fiduciary Status Under ERISA
- A. Discretionary Authority or Control Over Management of Plan or Plan Assets
- B. Rendering Investment Advice for a Fee
- C. Discretionary Authority or Responsibility in Plan Administration
- D. Scope of Fiduciary Activity
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