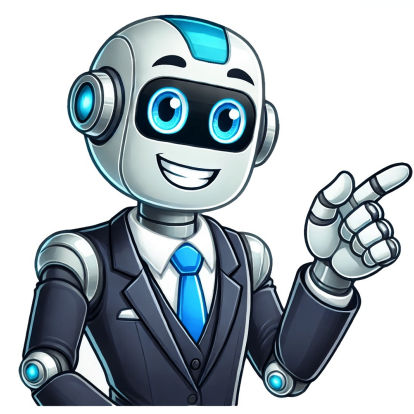


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year to which section 162(k) of this title, as in effect on the day before Nov. 10, 1988) did not apply by reason of section 10001(e)(2) of Pub. L. 99272, see section 3011(d) of Pub. L. 100647, set out as a note under section 162 of this title.Amendments made by section 3021(b)(1), (2)(A) of Pub. L. 100647 applicable to plans beginning after Dec. 31, 1986, see section 3021(d)(2) of Pub. L. 100647, set out as a note under section 129 of this title.Pub. L. 100647, title VI, 6067(c), Nov. 10, 1988, 102 Stat. 3703, as amended by Pub. L. 101239, title VII, 7816(a), Dec. 19, 1989, 103 Stat. 2421, provided that: The amendment made by this section [amending this section] shall take effect as if included in the amendments made by section 2005(c) of this Act [amending this section]. Effective Date of 1986 AmendmentPub. L. 99514, title XI, 1114(c), Oct. 22, 1986, 100 Stat. 2452, as amended by Pub. L. 104188, title I, 1431(c)(2), Aug. 20, 1996, 110 Stat. 1803; Pub. L. 107716, title VI, 663(a), June 7, 2001, 115 Stat. 142, provided that: (1) In general.Except as provided in this subsection, the amendment made by this section [amending this section and sections 106, 274, 423, and 501 of this title] shall apply to years beginning after December 31, 1986.(2) Conforming amendments to employee benefit provisions.The amendments made by paragraphs (2), (3), (4), (5), and (16) of subsection (b) [amending sections 117, 120, 127, 129, 132, and 505 of this title] shall apply to years beginning after December 31, 1987.(3) Conforming amendments to pension provisions.The amendments made by paragraphs (7), (8), (9), (10), (11), (12), and (15) of subsection (b) [amending this section and sections 401, 404A, 406, 407, 411, 415, and 4975 of this title and section 1108 of Title 29, Labor] shall apply to years beginning after December 31, 1988.[Pub. L. 10716, title VI, 663(b), June 7, 2001, 115 Stat. 143, provided that: The repeal made by subsection (a) [repealing par. (4) of section 1114(c) of Pub. L. 99514, set out above] shall apply to plan years beginning after December 31, 2001.]Pub. L. 99514, title XI, 1115(b), Oct. 22, 1986, 100 Stat. 2454, provided that: The amendment made by subsection (a) [amending this section] shall apply to years beginning after December 31, 1986.Amendment by section 1117(c) of Pub. L. 99514 applicable to plan years beginning after Dec. 31, 1986, with special provisions for plans maintained pursuant to collective bargaining agreements ratified before Mar. 1, 1986, and for annuity contracts under section 403(b) of this title, see section 1117(d) of Pub. L. 99514, set out as a note under section 401 of this title.Pub. L. 99514, title XI, 1146(c), Oct. 22, 1986, 100 Stat. 2493, provided that: (1) In general.Except as provided in this subsection, the amendments made by this section [amending this section] shall apply to taxable years beginning after December 31, 1983.(2) Subsection (a)(1) shall apply to services performed after December 31, 1986.(c) Recordkeeping requirements.In the case of years beginning before the date of the enactment of this Act [Oct. 22, 1986], the last sentence of section 414(o) shall be applied without regard to the requirement that an insignificant percentage of the workload be performed by persons other than employees.Amendment by section 1151(e)(1), (i) of Pub. L. 99514 applicable, with certain qualifications and exceptions, to years beginning after Dec. 31, 1988, see section 1151(k) of Pub. L. 99514, as amended, set out as a note under section 79 of this title.Amendment by section 1301(j)(4) of Pub. L. 99514 applicable to bonds issued after Aug. 15, 1986, except as otherwise provided, see sections 1311 to 1318 of Pub. L. 99514, set out as an Effective Date; Transitional Rules note under section 141 of this title.Amendment by section 1852(f) of Pub. L. 99514 effective, except as otherwise provided, as if included in the provisions of the Tax Reform Act of 1984, Pub. L. 98369, div. A, to which such amendment relates, see section 1881 of Pub. L. 99514, set out as a note under section 48 of this title.Amendment by section 1898(c)(2)(A), (4)(A), (6)(A), (7)(A)(ii)(vii) of Pub. L. 99514 effective as if included in the provision of the Retirement Equity Act of 1984, Pub. L. 98397, to which such amendment relates, except as otherwise provided, see section 1898(j) of Pub. L. 99514, set out as a note under section 401 of this title.Effective Date of 1984 AmendmentAmendment by Pub. L. 98397 effective Jan. 1, 1985, except as otherwise provided, see section 303(d) of Pub. L. 98397, set out as a note under section 1001 of Title 29, Labor.Amendment by section 491(d)(26), (27) of Pub. L. 98369 applicable to obligations issued after Dec. 31, 1983, see section 491(f)(1) of Pub. L. 98369, set out as a note under section 62 of this title.Pub. L. 98369, div. A, title V, 526(a)(2), July 18, 1984, 98 Stat. 874, provided that: The amendment made by this subsection [amending this section] shall apply to taxable years beginning after December 31, 1984.Pub. L. 98369, div. A, title V, 526(b)(2), July 18, 1984, 98 Stat. 874, provided that: The amendment made by this subsection [amending this section] shall apply to taxable years beginning after December 31, 1983.Pub. L. 98369, div. A, title V, 526(d)(3), July 18, 1984, 98 Stat. 875, provided that: The amendments made by this subsection [amending this section] shall take effect on the date of the enactment of this Act [July 18, 1984].Amendment by section 713(i) of Pub. L. 98369 effective as if included in the provision of the Tax Equity and Fiscal Responsibility Act of 1982, Pub. L. 97248, to which such amendment relates, see section 715 of Pub. L. 98369, set out as a note under section 31 of this title.Effective Date of 1982 AmendmentAmendment by section 240(c) of Pub. L. 97248, applicable to years beginning after Dec. 31, 1983, see section 241(a) of Pub. L. 97248, set out as a note under section 416 of this title.Pub. L. 97248, title II, 246(b), Sept. 3, 1982, 96 Stat. 525, provided that: The amendments made by subsection (a) [amending this section] shall apply to taxable years beginning after December 31, 1983.Effective Date of 1980 AmendmentPub. L. 96605, title II, 201(c), Dec. 28, 1980, 94 Stat. 3527, and Pub. L. 96613, 5(c), Dec. 28, 1980, 94 Stat. 3582, provided that: (1) In general.Except as provided in paragraph (2), the amendments made by this section [amending this section and sections 105 and 125 of this title] shall apply to plan years beginning after November 30, 1980.(2) Plans in existence on november 30, 1980.In the case of a plan in existence on November 30, 1980, the amendments made by this section [amending this section and sections 105 and 125 of this title] shall apply to plan years beginning after November 30, 1980.Pub. L. 96364, title IV, 407(c), Sept. 26, 1980, 94 Stat. 1307, provided that: The amendments made by this section [amending this section and section 1002 of Title 29, Labor] shall be effective as of January 1, 1974.Amendment by sections 207 and 208(a) of Pub. L. 96364 effective Sept. 26, 1980, see section 210(a) of Pub. L. 96364, set out as an Effective Date note under section 194A of this title. Effective DateSection applicable, except as otherwise provided in section 1017(c) through (i) of Pub. L. 93406, for plan years beginning after Sept. 2, 1974, and, in the case of plans in existence on Jan. 1, 1974, for plan years beginning after Dec. 31, 1975, see section 1017 of Pub. L. 93406, set out as an Effective Date, Transitional Rules note under section 410 of this title.RegulationsPub. L. 109280, title X, 1001, Aug. 17, 2006, 120 Stat. 1052, provided that: Not later than 1 year after the date of the enactment of this Act [Aug. 17, 2006], the Secretary of Labor shall issue regulations under section 206(d)(3) of the Employee Retirement Security Act of 1974 [29 U.S.C. 1056(d)(3)] and section 414(p) of the Internal Revenue Code of 1986 which clarify that (2) any order described in paragraph (1) shall be subject to the same requirements and protections which apply to qualified domestic relations orders, including the provisions of section 206(d)(3)(H) of such Act and section 414(p)(7) of such Code.Secretary of the Treasury or his delegate to issue before Feb. 1, 1988, final regulations to carry out amendments made by sections 1114, 1115, and 1117 of Pub. L. 99514, see section 1141 of Pub. L. 99514, set out as a note under section 401 of this title.Provisions Relating to Plan Amendments Pursuant to Pub. L. 117328Pub. L. 117328, div. T, title V, 501(a), (b), Dec. 29, 2022, 136 Stat. 5388, provided that: Provisions Relating to Plan Amendments Pursuant to Pub. L. 11694Pub. L. 11694, div. O, title VI, 601, Dec. 20, 2019, 133 Stat. 3181, as amended by Pub. L. 117328, div. T, title V, 501(c)(1), Dec. 29, 2022, 136 Stat. 5389, provided that: Provisions Relating to Plan Amendments Pursuant to Pub. L. 110245Pub. L. 110245, title I, 105(c), June 17, 2008, 122 Stat. 1629, provided that: (1) In general.If this subsection applies to any plan or annuity contract amendment, such plan or contract shall be treated as being operated in accordance with the terms of the plan or contract during the period described in paragraph (2)(B)(i).(2) Amendments to which section applies. Automatic Enrollment by Church PlansPub. L. 114113, div. Q, title III, 336(c), Dec. 18, 2015, 129 Stat. 3110, provided that: (1) In general.This subsection shall supersede any law of a State that relates to wage, salary, or payroll payment, collection, deduction, garnishment, assignment, or withholding which would directly or indirectly prohibit or restrict the inclusion in any church plan (as defined in section 414(e) of the Internal Revenue Code of 1986) of an automatic contribution arrangement.(2) Definition of automatic contribution arrangement.For purposes of this subsection, the term automatic contribution arrangement means an arrangement (3) Notice requirements. (4) Default investment.If no affirmative investment election has been made with respect to any automatic contribution arrangement, contributions to such arrangement shall be invested in a default investment selected with the care, skill, prudence, and diligence that a prudent person selecting an investment option would use.(5) Effective date.This subsection shall take effect on the date of the enactment of this Act [Dec. 18, 2015].Investments by Church Plans in Collective TrustsPub. L. 114113, div. Q, title III, 336(e), Dec. 18, 2015, 129 Stat. 3113, provided that: (1) In general.In the case of the assets of such plan, account, or organization (including any assets otherwise permitted to be commingled for investment purposes with the assets of such a plan, account, or organization) may be invested in a group trust otherwise described in Internal Revenue Service Revenue Rulings 81100 (as modified by Internal Revenue Service Revenue Rulings 200467, 20111, and 201424), or any subsequent revenue ruling that supersedes or modifies such revenue ruling, without adversely affecting the tax status of the group trust, such plan, account, or organization, or any other plan or trust that invests in the group trust.(2) Effective date.This subsection shall apply to investments made after the date of the enactment of this Act [Dec. 18, 2015].Applicability of Amendments by Subtitles A and B of Title I of Pub. L. 109280For special rules on applicability of amendments by subtitles A (101108) and B (111116) of title I of Pub. L. 109280 to certain eligible cooperative plans, PBGC settlement plans, and eligible government contractor plans, see sections 104, 105, and 106 of Pub. L. 109280, set out as notes under section 401 of this title.Sample Language for Spousal Consent and Qualified Domestic Relations FormsPub. L. 104188, title I, 1457, Aug. 20, 1996, 110 Stat. 1818, provided that: Application of Line of Business Test for Period Before Guidelines IssuedPub. L. 101140, title II, 204(b)(1), Nov. 8, 1989, 103 Stat. 833, provided that: In the case of any plan year beginning on or before the date the Secretary of the Treasury or his delegate issues guidelines and begins issuing determinations under section 414(r)(2)(C) of the Internal Revenue Code of 1986, an employer shall be treated as operating separate lines of business if the employer reasonably determines that it meets the requirements of section 414(r) (other than paragraph (2)(C) thereof) of such Code.(Pub. L. 101140, title II, 204(d)(3), Nov. 8, 1989, 103 Stat. 833, provided that: The provisions of subsection (b)(1) [set out above] shall apply to years beginning after December 31, 1986.] Study Reflecting Allocation of AssetsPub. L. 100647, title VI, 6067(b), Nov. 10, 1988, 102 Stat. 3703, directed Secretary of the Treasury or his delegate, in consultation with Federal Deposit Insurance Corporation, to conduct a study with respect to proper method of allocating assets in case of a transaction to which the amendment made by such section and, not later than Jan. 1, 1990 (due date extended to Jan. 1, 1992, by Pub. L. 101508, title XI, 11831(b), Nov. 5, 1990, 104 Stat. 1388559) to report results of such study to Committee on Ways and Means of House of Representatives and to Committee on Finance of Senate. Plan Amendments Not Required Until January1,1994For provisions directing that if any amendments made by subtitle B [521523] of title V of Pub. L. 102318 require an amendment to any plan, such plan amendment shall not be required to be made before the first plan year beginning on or after Jan. 1, 1994, see section 523 of Pub. L. 102318, set out as a note under section 401 of this title.Plan Amendments Not Required Until January1,1989For provisions directing that if any amendments made by subtitle A or subtitle C of title XI [11011147 and 11711177] or title XVIII [18001899A] of Pub. L. 99514 require an amendment to any plan, such plan amendment shall not be required to be made before the first plan year beginning on or after Jan. 1, 1989, see section 1140 of Pub. L. 99514, as amended, set out as a note under section 401 of this title.CFR TitleParts26 1 29 2530

Section 423 employee stock purchase plan. Section 423 plans. Stock purchase plan under section 423 c. Section 423c. Section 423 stock purchase plan. Employee stock purchase plan under section 423 c. Stock purchase plan meaning.