
Bloomberg publishes new edition of ERISA: The Law and the Code

By Editor Test Thu, Mar 28, 2013

The complex is made simple (or as simple as possible) in this handy desktop reference for all your ERISA-related questions.

Bloomberg BNA has published the 2012 edition of ERISA: *The Law and the Code*, Annotated, a desktop reference that provides updated text of the Employee Retirement Income Security Act (ERISA) and relevant portions of the Internal Revenue Code (Tax Code) and Public Health Service Act (PHSA).

The latest edition provides comprehensive updates on:

- Changes to the pension funding rules for single-employer defined benefit plans
- Additional information required in the annual funding notice that defined benefit plans must provide to participants and beneficiaries, labor organizations, and the Pension Benefit Guaranty Corporation (PBGC)
- Increased PBGC premiums as the result of the Moving Ahead for Progress in the 21st Century Act

This treatise provides the complete “before” and “after” picture of changes enacted by the Patient Protection and Affordable Care Act (PPACA). The PPACA mandates that group health plans and health insurance issuers providing coverage to group health plans must comply with certain provisions of the PHSA and that these PHSA provisions will prevail over any conflicting ERISA or Tax Code provisions. Part 3 of *ERISA: The Law and the Code*, 2012 Edition, Annotated, provides the PHSA sections as amended by the health care reform laws, and Part 4 includes relevant sections of the PHSA prior to PPACA and other amendments.

This reference also features “Recent Amendment” notes that provide a complete history of every amendment made to each reprinted section of ERISA, tracks all of the changes made to the Tax Code sections back to the Economic Growth and Tax Relief Reconciliation Act of 2001, and supplies the history of each reprinted section of the PHSA (post-PPACA), all in an easy-to-follow format. Amendment notes also track relevant non-amending legislative material helpful to understanding ERISA and the Tax Code.

ERISA: The Law and the Code, 2012 Edition, Annotated, may be purchased from Bloomberg BNA, Book Division, by phone or [online](#).

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