
29 C.F.R. § 2520.104-43

Exemption from annual reporting requirement for certain group insurance arrangements.

- (a) *General.* Under the authority of section 104(a)(3) of the Act, the administrator of an employee welfare benefit plan which meets the requirements of paragraph (b) of this section is not required to file an annual report with the Secretary of Labor as required by section 104(a)(1) of the Act.
- (b) *Application.* (1) This exemption applies only to a welfare plan for a plan year in which (i) such plan meets the requirements of § 2520.104-21, except the requirement that the plan cover fewer than 100 participants at the beginning of the plan year, and

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