
29 C.F.R. § 2520.104-51

Alternative method of compliance for defined contribution group (DCG) reporting arrangements.

(a) *General.* Under the authority of section 110 of the Act and section 202 of the SECURE Act, the administrator of an employee pension benefit plan which meets the requirements of paragraph (b) of this section is not required to file a separate annual report with the Secretary of Labor as required by section 104(a)(1) of the Act.

(b) *Application.* (1) This alternative method of compliance applies only to an individual account or defined contribution pension plan for a plan year in which:

(i) Such plan participates in a defined contribution group (DCG) reporting arrangement described in paragraph (c) of this section; and

(ii) A consolidated annual report containing the items set forth in § 2520.103-14 has been filed with the Secretary of Labor in accordance with § 2520.104a-9 by the common plan administrator (as described in paragraph (c)(2)(iii) of this section) for all of the plans participating in the DCG reporting arrangement (as described in paragraph (c) of this section).

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