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**The Employee Retirement
Income Security Act of 1974
ERISA**

Pension Plans Stronger Labor Erisa Enforcement Should Better Protect Plan Participants

**United States. Congress. House.
Committee on Economic and
Educational Opportunities**

Pension Plans Stronger Labor Erisa Enforcement Should Better Protect Plan Participants:

Pension Plans United States Accounting Office (GAO),2018-05-12 **Pension Plans Stronger Labor ERISA Enforcement Should Better Protect Plan Participants** **Pension Plans** U S Government Accountability Office (G,U. S. Government Accountability Office (,2013-06 GAO reviewed the Department of Labor s DOL enforcement of the Employee Retirement Income Security Act focusing on the DOL 1 enforcement strategy 2 methodology for targeting pension and welfare plans for investigation and 3 use of penalties to increase compliance GAO found that 1 DOL could strengthen its enforcement program by maximizing the use of its investigative resources and increasing the use of authorized penalties 2 the Pension and Welfare Benefits Administration PWBA cannot determine whether it is sufficiently prioritizing its enforcement actions or whether its allocation formula is effective because it has not evaluated its enforcement strategy 3 PWBA investigators may not be targeting the pension and welfare plans that are in possible violation of the act because PWBA has not evaluated tested or corrected the procedural weaknesses in its computer targeting programs 4 PWBA lacks the staff and resources necessary and does not routinely follow up on Internal Revenue Service IRS referrals so that it can take appropriate legal action and impose penalties against those firms that do not comply with ERISA fiduciary requirements and 5 PWBA needs to determine whether additional administrative guidance and legal changes are needed to enhance PWBA penalty enforcement

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