

Electronic Delivery Requirements*

- You are able to ensure actual receipt of the document
- You do not use a computer “kiosk” meant for general employee use
- The format is similar to the paper document
- You let employees know they may request a (free) paper copy
- You notify employees of the significance of the document
- Employees who do not use a computer as an integral part of their duties must consent electronically in the form that will be used to deliver the documents and provide their email address for the receipt of the electronic documents
- You have established administrative practices and procedures demonstrating compliance with these requirements
- Participant documents that may be delivered electronically are: Summary Plan Documents (SPD), Summary of Material Modifications (SMM), Summary Annual Reports (SAR), Qualified Default Investment Alternatives (QDIA), Safe Harbor Notices, and anything related to the investments

*This is a highly summarized list of DOL & IRS Regulations. For a copy of the full regulations, please contact us.

