

**MEMO# 18188**

November 11, 2004

# **DRAFT INSTITUTE COMMENT LETTER ON PROPOSED REGULATIONS CONCERNING RIGHTS OF REEMPLOYED SERVICE MEMBERS UNDER USERRA**

[18188] November 11, 2004 TO: PENSION COMMITTEE No. 53-04 PENSION OPERATIONS ADVISORY COMMITTEE No. 76-04 RE: DRAFT INSTITUTE COMMENT LETTER ON PROPOSED REGULATIONS CONCERNING RIGHTS OF REEMPLOYED SERVICE MEMBERS UNDER USERRA Attached for your review is a draft comment letter to the Department of Labor concerning its proposed regulations under the Uniformed Services Employment and Reemployment Rights Act of 1994 (USERRA).<sup>1</sup> The Institute's draft letter requests that the Department reconsider the provisions of the proposed regulations that would (1) require that employers make up profit-sharing contributions attributable to the period of military service within 30 days of the service member's reemployment; (2) require that certain former employees be permitted to make after-tax contributions, and receive matching contributions; and (3) require that plans permit reemployed service members to repay any amounts withdrawn from their plan accounts before they were reemployed. The letter also requests a delayed effective date for any final regulations in order to accommodate plan amendments and systems changes. If you have comments or questions concerning the draft letter, please contact me by telephone at (202) 371-5432, by fax at (202) 326-5841, or by email at [kireland@ici.org](mailto:kireland@ici.org) by Thursday, November 18. Kathy D. Ireland Senior Associate Counsel Attachment (in .pdf format) 1 See Memorandum to Pension Committee No. 49-04 and Pension Operations Advisory Committee No. 70-04 [18090], dated October 13, 2004.