Statement of Purpose

The Employee Benefits Security Administration published this manual solely for the internal administrative use of its employees. This manual does not restrict or limit in any way the Employee Benefits Security Administration's discretion in carrying out responsibilities imposed on the Secretary of Labor by the Employee Retirement Income Security Act. Nothing in this manual is intended to be an interpretation of law or regulation or to serve as guidance for persons outside the Department of Labor. Nor does this manual confer on any person, including one who is the subject of an Employee Benefits Security Administration investigation or enforcement action, a right to rely on any policy or procedure stated herein, or otherwise create any other substantive or procedural rights.