



Code	Description	Notations
1114	Committee to protect salaried retiree benefits during bankruptcy	
CPP	Chrysler Pension Plan	Qualified plan
DALRC	Delta Air Lines Retiree Committees	
ERISA	Employee Retirement Income Security Act	
E-SERP	Executive Salaried Employees Retirement Plan	Qualified plan
ESSP	Executive Employees' Supplemental Savings Plan	Nonqualified plan
FAIR	Ford Actions Impacting Retirees	
GMRA	GM Retirees Association	
HCTC	Health Coverage Tax Credit	
HRA	Health Care Retirement Account	Qualified plan
IC	Incentive Compensation Benefit	
IPP	Income Protection Plan	
LRO	Lucent Retiree Organization	
LTD	Long Term Disability	
NCRO	National Chrysler Retirement Organization	
NRLN	National Retiree Legislative Network	
PBGC	Pension Benefit Guaranty Corp	
PTD	Permanent Total Disability	
RHCA	Retirement Health Care Account	Qualified plan
SEIDP	Salaried Employees' Income Deferral Plan	Nonqualified plan
SERP	Salaried Employees' Retirement Plans	Qualified plan
SESP	Salaried Employees' Savings Plan	Qualified plan
SPD	Summary Plan Descriptions	
SPP	Supplemental Pension Program	Nonqualified plan AMC plan merged into Chrysler SRP
SRP	Supplemental Executive Retirement Plan	Nonqualified plan
STD	Short Term Disability	
TAP		
TNAC	The National Automotive Coalition	
TSA	Temporary Supplemental Amount	
VEBA	Voluntary Employees Benefits Association	

Nonqualified plan

- Subject to general creditors in the event of a bankruptcy.
- There is no requirement that assets be set aside.
- Not protected by the PBGC.

Qualified Plan

- Plan fiduciaries must comply with ERISA requirements including funding, reporting, and disclosure.
- Assets are separate from business assets.