

Publications

Freezing Defined Benefit Pension Plans – The Process and Post-Freeze Issues

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PUBLISHED

08/04/2006

SERVICES

In the past year, many employers have decided to freeze defined benefit pension plan benefits for some or all of their employees. Many other employers are evaluating whether to do so. The article addresses the current trend toward freezing defined benefit plans, discusses requirements for freezing such plans under ERISA and the Internal Revenue Code, and highlights issues for plan sponsors to consider once defined benefit plans have been frozen.

This article will be published in the August 21, 2006 edition of Tax Management Memorandum, a bi-weekly publication of Tax Management, Inc., a subsidiary of the Bureau of National Affairs, Inc. (BNA).

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