

Publications

PBGC Issues Final “Reportable Event” Regulations

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The Pension Benefit Guaranty Corporation (“PBGC”) recently issued final regulations on reportable events under section 4043 of the Employee Retirement Income Security Act of 1974, as amended (“ERISA”). 80 Fed. Reg. 54980 (Sept. 11, 2015). The new regulations significantly revise longstanding rules governing when administrators and sponsors of defined benefit pension plans need to report certain events to PBGC and signal a fundamental shift in PBGC’s view of the types of events that merit the agency’s attention. In particular, the final regulations focus on indicators of plan sponsors’ financial health rather than merely the health of the pension plans. The new regulations apply to post-event reports for reportable events occurring on or after January 1, 2016, and to advance reports due on or after that date. Please see the attached memo for further information.

[1625 PBGC Issues Final- Reportable Event Regulations](#)