

**Publications**

# Pension Funding Relief Brings with It Increased PBGC Premiums

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On July 6, 2012, the President signed the Moving Ahead for Progress in the 21st Century Act, often referred to as the Highway Bill (H.R. 4348), as it provides funding for federal highway and surface transportation. This Act contains four provisions that impact defined benefit plans, some of the provisions for the better and some not (as they fall into the category of key revenue raisers).

These provisions include (1) pension funding stabilization, (2) PBGC premiums, (3) improvements of PBGC, and (4) transfers of excess pension assets, which are summarized in the attached article, along with a general background on the current minimum funding rules.

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