

Publications

Proposed Disclosure Requirements for Multiemployer Plans

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SERVICES

The Department of Labor (Department) has proposed a regulation implementing section 101(f) of the Employee Retirement Income Security Act of 1974, as amended (ERISA), which requires defined benefit multiemployer pension plans to issue a plan funding notice each year to plan participants and beneficiaries, labor organizations representing them, contributing employers and the Pension Benefit Guaranty Corporation (PBGC) describing the funded level of the plan, the benefits that would be guaranteed by PBGC in the event the plan became insolvent, and other financial information about the plan. 70 Fed. Reg. 6306 (Feb. 4, 2005).

As provided in section 101(f), the notice requirement is effective for plan years ending after December 31, 2004. Comments on the regulation must be submitted to the Department by March 7, 2005.

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