

**Publications** 

## Title IV Basics

**PUBLISHED** 05/04/2010

**SERVICES** 

Title IV of the Employee Retirement Income Security Act of 1974, as amended (ERISA) describes the plan termination insurance program that covers defined benefit pension plans. The attached memo outlines the basics of plan termination and liability under Title IV of ERISA, including liability for the PBGC termination premium.