

PBGC Issues Guidance on Reportable Events

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The Pension Benefit Guaranty Corporation (PBGC) released a Technical Update providing temporary guidance on compliance with certain reportable events requirements under Section 4043 of ERISA. The update addresses two issues: (1) valuing assets, vested benefits and unfunded vested benefits for plan years beginning in 2012, and (2) the waiver of or a simplified notice for reporting certain missed quarterly contributions for small plans for the 2012 plan year. This guidance is available [here](#).