# PBGC Issues Proposed Rule Amending Waivers to Annual Financial and Actuarial Information Reporting

July 30, 2015

The PBGC issued a proposed rule that codifies existing PBGC guidance on when MAP-21 stabilized rates are and are not taken into account for purposes of PBGC?ÃÃs regulation on Annual Financial and Actuarial Information Reporting. The proposed rule also limits the reporting waiver that is applicable if the aggregate underfunding of pension plans in a controlled group does not exceed $15 million to controlled groups with fewer than 500 participants. The proposed rule also waives reporting solely due to either a statutory lien resulting from missed contributions of more than $1 million or outstanding minimum funding waivers exceeding the same amount, provided the missed contributions or minimum funding waivers were reported to the PBGC under the PBGC?ÃÃs reportable event regulations under ERISA Section 4043 by the applicable due date. The proposed rule can be found **here**.

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