

PBGC Modifies Payment Due Date for Large Pension Plan Flat-Rate Premiums

January 10, 2014

The PBGC, on January 3, 2014, moved the flat-rate premium due date for large single-employer and multiemployer pension plans (i.e., those with 500 participants or more) to the same date as the variable-rate premium due date for single-employer plans. The 2014 plan year flat-rate premiums for large calendar-year plans will be due by October 15, 2014, instead of February 28, 2014. Other changes to make the premium rules more effective and less burdensome will be implemented through separate final regulations. A copy of the Final Regulations is available [here](#).