

**Pension Benefit Guaranty Corporation**

**§ 4043.2**

**PART 4043—REPORTABLE EVENTS  
AND CERTAIN OTHER NOTIFICATION  
REQUIREMENTS**

AUTHORITY: 29 U.S.C. 1083(k), 1302(b)(3), 1343.

SOURCE: 80 FR 55002, Sept. 11, 2015, unless otherwise noted.

**Subpart A—General Provisions**

- Sec.
- 4043.1 Purpose and scope.
- 4043.2 Definitions.
- 4043.3 Requirement of notice.
- 4043.4 Waivers and extensions.
- 4043.5 How and where to file.
- 4043.6 Date of filing.
- 4043.7 Computation of time.
- 4043.8 Confidentiality.
- 4043.9 Company low-default-risk safe harbor.
- 4043.10 Well-funded plan safe harbor.

**Subpart B—Post-Event Notice of  
Reportable Events**

- 4043.20 Post-event filing obligation.
- 4043.21 Tax disqualification and Title I non-compliance.
- 4043.22 Amendment decreasing benefits payable.
- 4043.23 Active participant reduction.
- 4043.24 Termination or partial termination.
- 4043.25 Failure to make required minimum funding payment.
- 4043.26 Inability to pay benefits when due.
- 4043.27 Distribution to a substantial owner.
- 4043.28 Plan merger, consolidation, or transfer.
- 4043.29 Change in controlled group.
- 4043.30 Liquidation.
- 4043.31 Extraordinary dividend or stock redemption.
- 4043.32 Transfer of benefit liabilities.
- 4043.33 Application for minimum funding waiver.
- 4043.34 Loan default.
- 4043.35 Insolvency or similar settlement.

**Subpart C—Advance Notice of Reportable  
Events**

- 4043.61 Advance reporting filing obligation.
- 4043.62 Change in contributing sponsor or controlled group.
- 4043.63 Liquidation.
- 4043.64 Extraordinary dividend or stock redemption.
- 4043.65 Transfer of benefit liabilities.
- 4043.66 Application for minimum funding waiver.
- 4043.67 Loan default.
- 4043.68 Insolvency or similar settlement.

**Subpart D—Notice of Failure to Make  
Required Contributions**

- 4043.81 PBGC Form 200, notice of failure to make required contributions; supplementary information.

**Subpart A—General Provisions**

**§ 4043.1 Purpose and scope.**

This part prescribes the requirements for notifying PBGC of a reportable event under section 4043 of ERISA or of a failure to make certain required contributions under section 303(k)(4) of ERISA or section 430(k)(4) of the Code. Subpart A contains definitions and general rules. Subpart B contains rules for post-event notice of a reportable event. Subpart C contains rules for advance notice of a reportable event. Subpart D contains rules for notifying PBGC of a failure to make certain required contributions.

**§ 4043.2 Definitions.**

The following terms are defined in § 4001.2 of this chapter: benefit liabilities, Code, contributing sponsor, controlled group, ERISA, fair market value, irrevocable commitment, multi-employer plan, PBGC, person, plan, plan administrator, plan year, single-employer plan, ultimate parent, and U.S. entity.

In addition, for purposes of this part: *De minimis 10-percent segment* means, in connection with a plan's controlled group, one or more entities that in the aggregate have for a fiscal year—

(1) Revenue not exceeding 10 percent of the controlled group's revenue;

(2) Annual operating income not exceeding the greater of—

(i) 10 percent of the controlled group's annual operating income; or

(ii) \$5 million; and

(3) Net tangible assets at the end of the fiscal year(s) not exceeding the greater of—

(i) 10 percent of the controlled group's net tangible assets at the end of the fiscal year(s); or

(ii) \$5 million.

*De minimis 5-percent segment* has the same meaning as *de minimis 10-percent segment*, except that "5 percent" is substituted for "10 percent" each time it appears.

*Event year* means the plan year in which a reportable event occurs.