

PUBLIC SUBMISSION

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Docket: PBGC-2026-0100

Penalties for Failure to Provide Certain Notices or Other Material Information

Comment On: PBGC-2026-0100-0001

Penalties for Failure to Provide Certain Notices or Other Material Information

Document: PBGC-2026-0100-DRAFT-0012

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Submitter Information

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General Comment

While the baseline penalty rates (e.g., \$25 to \$100 per day) remain well below the statutory maximum (\$2,739/day under Section 4071 and \$365/day under Section 4302), higher-tier defaults apply to time-sensitive filings. Penalty tiers for missed minimum funding contributions (\$100/day) and advance-notice reportable events or Form 200 filings (\$1,000/day) significantly escalate costs compared to past practice.