

Pension Benefit Guaranty Corporation

74-9

Withdrawn on February 12, 2026

Pension Benefit Guaranty Corporation

74-9

November 8, 1974

REFERENCE:

[*1] 4007(a). Payment of Premiums. Due Dates

OPINION:

This is in response to your letter addressed to the Secretary of Labor raising the question as to who has the responsibility to pay premiums to the Pension Benefit Guaranty Corporation. The Employee Retirement Income Security Act of 1974 provides that the "plan administrator" shall pay the premiums. (Section 4007)

For your ready reference you will find enclosed a copy of PBGC-1 which on page 6, under the subtitle "Plan Administrator" restates the Act's definition of administrator.

I hope you find this helpful.

Charles Skopic
Acting Executive Director

Withdrawn on February 12, 2026