

Pension Benefit Guaranty Corporation

75-68

**Withdrawn on February 12, 2026**

Pension Benefit Guaranty Corporation

75-68

August 28, 1975

REFERENCE:

[\*1] 4043(b)(8) Reportable Events. Mergers, Consolidations & other Transfers of Plan Assets

OPINION:

This letter is in response to your inquiry concerning the procedure to be followed when notifying the Pension Benefit Guaranty Corporation (the "PBGC") of a merger between two multiemployer plans.

Under § 4043(b)(8) of the Employee Retirement Income Security Act of 1974 (the "Act"), a merger between two pension plans is considered a reportable event. As such, under § 4043(a) of the Act, its occurrence must be disclosed to the PBGC by the plan administrator. This is the situation your letter contemplates.

Though we have not yet issued regulations concerning the notice required by § 4043(a), in order to comply with that section, we request that you forward the following information:

1. the plan documents relating to both the \* \* \* including amendments thereto, and \* \* \*
2. the balance sheets of each plan, \* \* \*

Upon receipt and review of these materials, you will be notified if any additional documentation is required.

If we can be of further assistance, please let us know.

George B. Driesen  
Deputy General Counsel

Withdrawn on February 12, 2026