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**To:** [RegComments](#)  
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Given the severe underfunding of many defined benefit plans, would it be possible for PBGC working in conjunction with the IRS, to somehow mandate a schedule for companies to properly fund their plans? For example, if certain deductions were not allowed on the tax return if the DB plan was underfunded by a certain percentage, and would only be allowed if a funding schedule was in place, that might prod companies to do the right thing for their employees. If a firm's plan is underfunded by whatever trigger amount is determined, deductions for employee compensation or T&E could in some way be capped or limited until the deficiency is corrected.

Hopefully, such an approach would limit or reduce the future burdens of the PBGC.

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