PUBLIC SUBMISSION

Docket: PBGC-2017-0009
Regulatory Planning and Review of Existing Regulations

Comment On: PBGC-2017-0009-0001
Regulatory Planning and Review of Existing Regulations

Document: PBGC-2017-0009-0002
Comment on FR Doc # 2017-15551

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General Comment

Topic: Simplify Premium Filings

A plan must submit a comprehensive premium filing to PBGC for each plan year. The plan must also submit a Form 5500 for Labor and IRS. Why don't the federal agencies combine the filings so that a plan must only file once?

I expect that premium revenue would increase by tens of millions of dollars if filers were required to submit premium filings based upon audited financial statements rather than best available. 5500 filers must use audited statements. Why doesn't PBGC require audited statements?