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2015 PBGC Premium Rates Published

The Pension Benefit Guaranty Corporation on October 24, 2014, published its increased premium rates. The per participant flat premium rate for single employer plans increased to $57 in 2015 (up from $49 in 2014). The per participant flat rate premium for multiemployer plans reflected a smaller increase to $13 in 2015 (up from $12 in 2014). Variable-rate premiums ("VRPs") have also been increased from the 2014. VRPs are only paid by single employer plans and are structured as a premium per $1,000 of unfunded vested benefits, subject to an overall cap. See http://www.pbgc.prem/premium-rates.html