

29 C.F.R. § 4041A.23

Withdrawal liability.

(a) *Collection of withdrawal liability.* Until plan assets are distributed in accordance with subpart D of this part, or until the end of the plan year as of which PBGC determines that plan assets (exclusive of claims for withdrawal liability) are sufficient to satisfy all nonforfeitable benefits under the plan, the plan sponsor must determine, give notice of, and collect withdrawal liability (including the liability arising as a result of the mass withdrawal), in accordance with subpart C of part 4219 of this chapter and sections 4201 through 4225 of ERISA.

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