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## 29 C.F.R. § 4041A.24

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### Plan valuations and monitoring.

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(a) *Annual valuation requirement.* The plan sponsor of a plan must have actuarial valuations performed in accordance with this section and with subpart B of part 4281 of this chapter.

(1) *Termination year valuation.* The plan sponsor of a plan must have an actuarial valuation performed for the plan for the plan year in which the plan terminates.

(2) *High-obligation valuations.* If the present value of a plan's nonforfeitable benefits exceeds \$50 million according to the most recent actuarial valuation under this paragraph (a), the plan sponsor must have an actuarial valuation performed for the plan for each plan year.

(3) *Low-obligation valuations.* If the present value of a plan's nonforfeitable benefits does not exceed \$50 million according to the most recent actuarial valuation under this paragraph (a), the plan sponsor may treat that actuarial valuation as the actuarial valuation for each of the four plan years following the plan year for which the actuarial valuation was performed.

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