
29 C.F.R. § 4043.25

Failure to make required minimum funding payment.

(a) *Reportable event.* A reportable event occurs when—

- (1) A contribution required under sections 302 and 303 of ERISA or sections 412 and 430 of the Code is not made by the due date for the payment under ERISA section 303(j) or Code section 430(j), or
- (2) Any other contribution required as a condition of a funding waiver is not made when due.

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