
29 C.F.R. § 4050.202

Definitions.

The following terms are defined in § 4001.2 of this chapter: Annuity, Code, ERISA, PBGC, and person. In addition, for purposes of this subpart:

Accumulated single sum means, with respect to a missing distributee, the distributee's benefit transfer amount accumulated at the missing participants interest rate from the date when the subpart B plan pays PBGC the benefit transfer amount for the missing distributee to the date when PBGC makes or commences payment to or with respect to the distributee.

Benefit conversion assumptions means, with respect to an annuity, the applicable mortality table and applicable interest rate under section 205(g)(3) of ERISA and section 417(e)(3) of the Code for January of the calendar year in which PBGC begins paying the annuity.

Benefit transfer amount for a missing distributee in a transferring plan means the amount available for distribution to the distributee in connection with the close-out of the subpart B plan.

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