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## 29 C.F.R. § 4219.16

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### Imposition of liability.

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(a) *Notice of mass withdrawal.* Within 30 days after the mass withdrawal valuation date, the plan sponsor shall give written notice of the occurrence of a mass withdrawal to each employer that the plan sponsor reasonably expects may be a liable employer under § 4219.12. The notice shall include—

- (1) The mass withdrawal valuation date;
- (2) A description of the consequences of a mass withdrawal under this subpart; and
- (3) A statement that each employer obligated to make initial withdrawal liability payments shall continue to make those payments in accordance with its schedule. Failure of the plan sponsor to notify an employer of a mass withdrawal as required by this paragraph shall not cancel the employer's mass withdrawal liability or waive the plan's claim for such liability.

(b) *Notice of redetermination liability.* Within 30 days after the date as of which the plan sponsor is required under § 4219.11(b)(2) to have determined the redetermination liability of employers, the plan sponsor shall issue a notice of redetermination liability in writing to each employer liable under § 4219.12 for *de minimis* amounts or 20-year-limitation amounts, or both. The notice shall include—

- (1) The amount of the employer's liability, if any, for *de minimis* amounts determined pursuant to § 4219.13;
- (2) The amount of the employer's liability, if any, for 20-year-limitation amounts determined pursuant to § 4219.14;
- (3) The schedule for payment of the liability determined under paragraph (f) of this section;
- (4) A demand for payment of the liability in accordance with the schedule; and

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