

---

## 29 C.F.R. § 4219.18

---

### Withdrawal in a plan year in which substantially all employers withdraw.

---

- (a) *General rule.* An employer that withdraws in a plan year in which substantially all employers withdraw from the plan shall be liable to the plan for *de minimis* amounts if the employer's initial withdrawal liability was reduced pursuant to section 4209(a) or (b) of ERISA.
- (b) *Amount of liability.* An employer's liability for *de minimis* amounts under this section shall be determined pursuant to § 4219.13.
- (c) *Plan sponsor's obligations.* The plan sponsor of a plan that experiences a withdrawal described in paragraph (a) shall—
- (1) Determine and collect initial withdrawal liability of every employer that has completely or partially withdrawn, in accordance with sections 4201 and 4202 of ERISA;
  - (2) Notify each employer that is or may be liable under this section, in accordance with paragraph (d) of this section;

This document is only available to subscribers. Please log in or purchase access.

[Purchase Login](#)