

## 29 C.F.R. § 4219.2

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### Definitions.

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(a) The following terms are defined in § 4001.2 of this chapter: employer, ERISA, IRS, mass withdrawal, multiemployer plan, nonforfeitable benefit, PBGC, plan, and plan year.

(b) For purposes of this part:

*Initial withdrawal liability* means the amount of withdrawal liability determined in accordance with sections 4201 through 4225 of title IV without regard to the occurrence of a mass withdrawal.

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