

29 C.F.R. § 4231.2

Definitions.

The following terms are defined in § 4001.2 of this chapter: *annuity, Code, EIN, ERISA, fair market value, guaranteed benefit, IRS, multiemployer plan, normal retirement age, PBGC, plan, plan sponsor, plan year, and PN*. In addition, the following terms are defined for purposes of this part:

Actuarial valuation means a valuation of assets and liabilities performed by an enrolled actuary using the actuarial assumptions used for purposes of determining the charges and credits to the funding standard account under section 304 of ERISA and section 431 of the Code.

Advocate means the Participant and Plan Sponsor Advocate under section 4004 of ERISA.

Critical and declining status has the same meaning as the term has under section 305(b)(6) of ERISA and section 432(b)(6) of the Code.

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