

29 C.F.R. § 4245.2

Definitions.

The following terms are defined in § 4001.2 of this chapter: Employer, ERISA, IRS, multiemployer plan, nonforfeitable benefit, PBGC, person, plan, and plan year. In addition, for purposes of this part:

Actuarial valuation means a report submitted to a plan of a valuation of plan assets and liabilities that is performed in accordance with subpart B of part 4281 of this chapter.

Available resources means available resources as described in section 4245(b)(3) of ERISA.

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