

## 29 C.F.R. § 4281.12

---

### Benefits to be valued.

---

(a) *Form of benefit.* The plan sponsor shall determine the form of each benefit to be valued, without regard to the form of benefit valued in any prior year, in accordance with the following rules:

(1) If a benefit is in pay status as of the valuation date, the plan sponsor shall value the form of benefit being paid.

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

[Purchase Login](#)