

## 29 C.F.R. § 4281.2

---

### Definitions.

---

The following terms are defined in § 4001.2 of this chapter: annuity, employer, ERISA, fair market value, IRS, insurer, irrevocable commitment, mass withdrawal, multiemployer plan, nonforfeitable benefit, normal retirement age, PBGC, person, plan, plan administrator, 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 this part.

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

[Purchase Login](#)