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## 29 C.F.R. § 4211.15

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### Simplified methods for determining expiration date of a collective bargaining agreement.

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(a) *In general.* A plan sponsor may amend a plan without PBGC approval to adopt any of the simplified methods in this section to fulfill the requirements of section 305(g)(4) of ERISA and 432(g)(4) of the Code and § 4211.4(b)(2)(iii) for a withdrawal that occurs on or after the plan's reversion date.

(b) *Reversion date.* The reversion date is either—

(1) The expiration date of the first collective bargaining agreement requiring plan contributions that expires after the plan is no longer in endangered or critical status, or

(2) The date that is the later of—

(i) The end of the first plan year following the plan year in which the plan is no longer in endangered or critical status; or

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