

PBGC 2015 Premium Rates

PBGC has [announced](#) 2015 premium rates for single-employer and multiemployer plans. The rates for single-employer plans reflect the premium hike under the Bipartisan Budget Act of 2013 (see our [December 27, 2013 For Your Information](#)).

Single-Employer Plan Rates

The announced rates for 2015 are highlighted in bold in our comparative table, which includes projected rates for 2016 and 2017 under the Bipartisan Budget Act changes.

Year	Per-participant flat rate	Variable rate per \$1,000 UVBs	Variable rate per-participant cap
2014	\$ 49	\$ 14	\$ 412
2015	\$ 57	\$ 24	\$ 418
2016	\$ 64	2015 rate indexed +\$5 (at least \$29)	\$ 500
2017	\$ 64 indexed	2016 rate indexed (at least \$29)	\$ 500 indexed

Multiemployer Plan Rates

The 2015 per-participant rate for multiemployer plans is \$13, up from \$12 per participant in 2014.

In Closing

Our *For Your Reference*, a wallet-sized booklet showing retirement plan and other benefit limits and various Social Security and Medicare key figures, will be available shortly from your consultant.

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