

FYI[®] Alert

For Your Information[®]

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PBGC 2018 Premium Rates to Increase

PBGC has [announced](#) 2018 premium rates for single-employer and multiemployer plans. The rates for single-employer plans reflect the premium hikes in the Bipartisan Budget Act of 2015 (see our [November 2, 2015 FYI Alert](#)); the rates for multiemployer plans reflect the increase under the Multiemployer Pension Reform Act of 2014 to \$26 for 2015 with inflation increases thereafter (see our [January 12, 2015 For Your Information](#)).

Single-Employer Plan Rates

The announced rates for 2018 are highlighted in bold in our comparative table, which includes rates for 2019 and future years as set under the 2015 Bipartisan Budget Act changes.

Year	Per-participant flat rate	Variable rate per \$1,000 UVBs	Variable rate per-participant cap
2017	\$69	\$34	\$517
2018	\$74	\$38	\$523
2019	\$80	2018 rate indexed plus \$4	\$523 indexed
After 2019	\$80 indexed	2019 rate indexed	\$523 indexed

Multiemployer Plan Rates

The multiemployer rate, like the single employer rate, is indexed to reflect inflation based on changes in the national average wage index, rounded to the nearest dollar. On this basis for 2018, the multiemployer premium rate remains at \$28 per participant.

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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