

# PBGC PREMIUM RATE INCREASES FOR 2017-2019

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**Practices & Industries**

Employee Benefits

As a result of the Bipartisan Budget Act of 2015 and indexing, private-employer defined benefit plans will be subject to the following premium rates beginning with the 2017 plan year:

**Single-Employer Plans**

**Multi-Employer Plans**

**Plan Year**

Flat-Rate Premium:

Per Participant

Variable-Rate Premium:

Per \$1,000 in unfunded vested-benefits (“UVBs”)

Variable-Rate Premium:

Per participant Cap

Per Participant Flat-Rate

2017

\$69

\$34

\$517

\$28

2018

\$74



PBGC PREMIUM RATE INCREASES FOR 2017-2019

\$38\*

\$517\*

\$28\*

2019

\$80

\$42\*

\$517\*

\$28\*

The rates for 2018 and 2019 with an asterisk may ultimately be higher than the amount listed due to indexing. Absent further legislation, all rates will be subject to indexing for plan years after 2019.