

Allocation of Assets in Single-Employer Plans; Interest Assumptions for Valuing Benefits

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Allocation of Assets in Single-Employer Plans; Interest Assumptions for Valuing Benefits

This final rule amends the Pension Benefit Guaranty Corporation's regulation on Allocation of Assets in Single-Employer Plans to prescribe the spreads component of the interest assumption under the asset allocation regulation for plans with valuation dates of October 31, 2026-January 30, 2027. These interest assumptions are used for valuing benefits under terminating single-employer plans and for other purposes.

Agency: Pension Benefit Guaranty Corporation.

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