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(Paula Gutkowski)

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RareBooksClub. Paperback. Book Condition: New. This item is printed on demand. Paperback. 24 pages. LC Number: KF25 . E2 2009n OCLC Number: (OCoLC)613333786 Subject: Predatory lending -- United States. Excerpt: . . . ith fewer than 101 participants are not subject to the additional contribution provision of PPA. 4 Assessing PBGCs Short-Run and Long-Run Conditions (GAOT-HRD-93-1, Feb. 2, 1993). 5 These bills were S. 2014, S. 2485, S. 3162, H. R. 3843, H. R. 4545, and H. R. 5800. 6 Thirty-three of the 93 plans in our sample were not underfunded on a current liability basis. Three additional plans were exempt from making additional contributions. (See app. III.) 7 The confidence interval is plus or minus 523 plans. RESULTS IN BRIEF ----- Letter : 2 The current funding rules for underfunded plans are not working well. Despite the PPAs intent that funding in underfunded plans be improved, sponsors of most underfunded plans in our sample made no additional contributions to reduce underfunding in 1990. Although the PPA requires sponsors of all underfunded plans to calculate an additional contribution amount, it also allows this contribution to be reduced or offset. In 1990, these offsets eliminated the additional contribution for 60 percent of the underfunded plans in our sample and substantially reduced them for another 30 percent. Plan sponsors in our sample paid less than 10 percent of the originally calculated additional contribution amount to their underfunded plans, and these contributions reduced total underfunding in the plans receiving them by less than 3 percent. As a result, the additional contribution provision advanced few underfunded plans toward full funding. Our examination of the current additional funding rules revealed a design flaw in the offset that makes it too large for many underfunded plans. However, simply correcting that flaw will not result in...

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