



Pension Benefit Guaranty Corporation  
1200 K Street, N.W., Washington, D.C. 20005-4026

November 2, 2011

John H. Moore, FSA, MAAA, EA, FCA  
Chair, Pension Committee  
American Academy of Actuaries  
1850 M Street, NW, Suite 300  
Washington, DC 20036

**RE: Reporting of PBGC Premium Payment on Form 5500, Schedule H**

Dear Mr. Moore:

This is in response to your letter dated October 14, 2011, regarding the instructions on the Schedule H (Form 5500 Annual Return/Report of Employee Benefit Plans) for reporting of premium payments made to the Pension Benefit Guaranty Corporation (PBGC) from plan assets.

Specifically, the 2009 and 2010 instructions for Schedule H provided that filers should report information on premium payments from plan assets on Line 2l as an asset transfer. Prior to 2009, such information was reported on Line 2i(4) under "Other Expenses." You indicate that it is your understanding that for plan years 2009 and 2010, some filers have been reporting the amount on line 2i(4) as was permitted for 2008 and earlier and some on line 2l. For the 2009 and 2010 plan years, you therefore recommend that filers be permitted to report premium payments made to the PBGC from plan assets on either Line 2i(4) or Line 2l of the Schedule H.

For the 2009 and 2010 plan years, filers may report information on premium payments from plan assets on either Line 2i(4) or Line 2l of the Schedule H. The 2011 instructions for Schedule H will require reporting of information on premium payments from plan assets on Line 2i(4).

I hope this letter, which was prepared in coordination with the Department of Labor and the Internal Revenue Service, is helpful. PBGC will post this response on its website. If you have any further questions, please contact me at (202) 326-4223 ext. 3865.

Sincerely,

Grace H. Kraemer  
Attorney, Legislative and Regulatory Department  
Pension Benefit Guaranty Corporation

cc:

Elizabeth Goodman, Senior Employee Benefits Law Specialist, Employee Benefit Security Administration, U.S. Department of Labor  
Ann E. Junkins, Management and Program Analyst, Internal Revenue Service