

Technical Update 08-2 waives reporting of missed quarterly contributions for plan years beginning in 2008 for certain small employers. This Technical Update is a waiver of reporting under PBGC's Reportable Events regulation (29 CFR part 4043), pursuant to explicit waiver authority in § 4043.4(d) of that regulation. OMB has approved PBGC's Reportable Events information collection under control number 1212-0013, expires February 28, 2009.

Technical Update 08-2 generally extends for one year only a waiver provided in Technical Update 97-6, [www.pbgc.gov/practitioners/law-regulations-informal-guidance/content/tu12800.html](http://www.pbgc.gov/practitioners/law-regulations-informal-guidance/content/tu12800.html), as modified for 2007 plan years by Section III(B) of Technical Update 06-4, [www.pbgc.gov/practitioners/law-regulations-informal-guidance/content/tu15838.html](http://www.pbgc.gov/practitioners/law-regulations-informal-guidance/content/tu15838.html). The prior Technical Updates are no longer workable as a result of Pension Protection Act of 2006 (PPA 2006) changes.