

Justification for No Material or Nonsubstantive Change to Currently Approved Collection

AGENCY: Pension Benefit Guaranty Corporation (PBGC)

TITLE: Payment of Premiums (29 CFR part 4007)

STATUS: OMB control number 1212-0009; expires December 31, 2026

CONTACT: Monica O'Donnell (202-229-5507)

The Pension Benefit Guaranty Corporation (PBGC) is making non-material changes to the approved filing instructions for 2026 plan years for the collection of information related to the computation and payment of premiums to PBGC under title IV of the Employee Retirement Income Security Act of 1974 (ERISA) for plan years beginning in 2026.

PBGC is updating the Comprehensive Premium Filing Instructions for 2026 Plan Years to include the flat-rate premium and variable-rate premium for single-employer plans, and the flat-rate premium for multiemployer plans. These rates were not available when this collection of information was approved on September 8, 2025. The rates were made public on October 24, 2025. The new rates were added throughout the instructions and can be found on pages 2, 32, 39, 40, and 43.

In addition to adding the premium rates, PBGC is making editorial changes to the instructions for clarity.

The changes made to the filing instructions will not increase the hour or cost burden for this information collection.