

## **Collectively Bargained Multiemployer Pension Plans: At-Risk Plans**

Multiemployer plans that have severe funding problems may be deemed as at-risk under ERISA. Multiemployer plans deemed at-risk because of low funding levels may be given an "endangered" or "critical" status under the criteria set forth in the Pension Protection Act of 2006 and the Multiemployer Pension Reform Act of 2014.

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