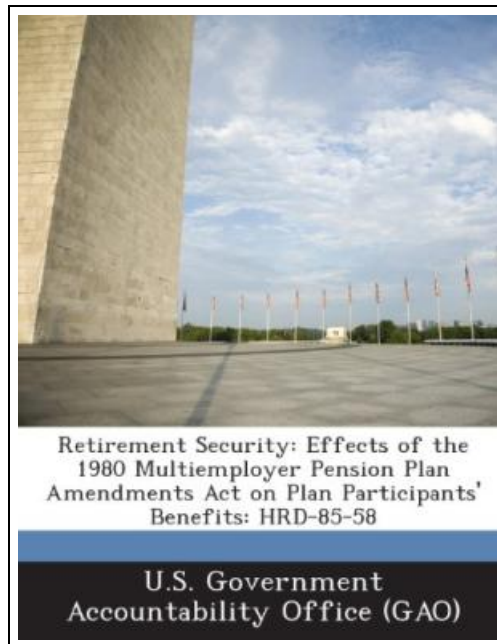


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Bibliogov, United States, 2013. Paperback. Book Condition: New. 246 x 189 mm. Language: English . Brand New Book ***** Print on Demand *****.Pursuant to the requirements of the Multiemployer Pension Plan Amendments Act, GAO studied the effects of plan terminations and benefits changes on plan participants. GAO found that: (1) while plan terminations increased from 27 in the 6 years before the act to 66 in the 4 years after, such terminations affected less than 1 percent of total plan participants nationwide; (2) the act was cited as a reason for only 38 percent of the plan terminations that occurred after its passage, while economic or other reasons were cited as reasons for 62 percent of such terminations; (3) 76 percent of terminated plan participants received all of the earned benefits, and most of the remainder received their vested benefits; (4) alternative pension coverage was made available to 88 percent of terminated plan participants; and (5) program loans to two insolvent ongoing plans helped to pay benefits to the plans retired employees and continue coverage for their working participants. In addition, GAO found that: (1) 83 percent of the ongoing plans studied made changes in benefits practices after the act was passed, but only 17 percent of the sample plans made changes related to the act; (2) 30 percent of the sample plans made changes deemed unfavorable to participants; and (3) the act was blamed for changes that affected 12 percent of participants in the sample plans.



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