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A defined benefit retirement plan provides a benefit based on a fixed formula.

Choose a Defined Benefit Plan

Learn the basics of defined benefit plans

Hybrid plans

- Hybrid Plans phone forum (November 23, 2010) ([transcript](#)) - new hybrid plan regulations ([handout](#))
- [Hybrid Plan Interest Crediting Rules - Certain Effective Dates Postponed \(October 12, 2011\)](#)

Cash balance plans

- [FAQs about Cash Balance Pension Plans](#) (U.S. Department of Labor)

Pension equity plans (PEP)

- [Explanation of PEP plan issues](#) (PDF)
- [Pension Equity Plan Determinations Worksheet](#) (PDF)
- [Pension Equity Plan Determination Letters – New Guidelines](#)

Funding

- MAP-21: Changes to Segment Rates phone forum (September 27, 2012) - ([handout](#))
- [Extension of Amortization Periods for Multiemployer Plans \(December 17, 2010\)](#)
- [Funding Relief for Multiemployer Defined Benefit Plans \(November 26, 2010\)](#)
- [New Relief for Single-Employer and Multiemployer Defined Benefit Plans \(Summer 2010\)](#)

Funding-based benefit restrictions

- Funding-Based Benefit Restrictions - (February 23, 2012) ([transcript](#)) ([handout](#))
- [Sample Plan Amendment on Benefit Limits for Underfunded Plans \(December 20, 2011\)](#)

Zone certification for multiemployer plans

- [Expanded Annual Actuarial Certifications for Multiemployer Plans Due March 31 for Calendar Year Plans](#)
- [Multiemployer Actuarial Certification](#) - where to send your annual funding certification
- [Multiemployer Funding Issues \(Spring 2010\)](#)

Pre-approved plans

- [Deadline Extended For Pre-Approved Defined Benefit Plans \(January 23, 2014\)](#)

Frozen plans

- [Closed Defined Benefit Plans Guidance \(December 19, 2013\)](#)
- [Updating Frozen Defined Benefit Plans for Current Law and Other Compliance Issues \(September 13, 2013\)](#)
- [Is a Frozen Defined Benefit Plan Subject to the Top-Heavy Minimum Benefit Rules? \(June 24, 2013\)](#)

Additional resources

- [Retirement Plan Reporting and Disclosure](#)
- [Unreasonable Assumptions in Actuarial Certifications May Have Consequences \(March 19, 2014\)](#)
- [Single Employer Defined Benefit Plans - Changing Plan Years \(September 27, 2013\)](#)
- Defined Benefit Plan Update phone forum (April 23, 2013) - ([transcript](#)) ([handout](#))

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