

## 0734 Employee Retirement Plans

*Description:* Records relating to payments to the Pension Benefit Guarantee Corporation ("PBGC") for any employee pension benefit plan covered by Section 4021 of ERISA.

*Examples:* Records to support or validate premium payments to PBGC.

*Retention Period:* **Retain 6 years after premium due date, and then destroy.**

*Authority:* 29 CFR § 4007.10; 29 USC §1321

**General**