



Attorney Peter Blain Authors Article on Withdrawal Liability for Underfunded Multiemployer Pension Plans for the Employee Benefit Plan Review

Attorney [Peter Blain](#) authors article for Employee Benefit Plan Review (VOLUME 73; NUMBER 5; June 2019): [Multiemployer Pension Plan Withdrawal Liability Claims—Discharge and Bar Dates: When Is a Claim a Claim?](#)

Withdrawal liability for underfunded multiemployer pension plans has confounded bankruptcy courts since the 1980 enactment of the Multiemployer Pension Plan Amendments Act of 1980 (MEPPAA). The courts disagree over whether the Bankruptcy Code's definition of claim is broad enough to sweep in contingent withdrawal liability claims, which are dependent upon complex actuarial calculations, asset valuations and estimates of future benefit obligations to participants, all of which are done at the time of the withdrawal; or instead whether the contingent nature of a withdrawal and the possibility of underfunding—(both of which are necessary for liability)—are too ephemeral to create a dischargeable claim until the withdrawal of an underfunded plan actually occurs. A March 2019 bankruptcy case from the Southern District of New York dealing with a contingent withdrawal liability claim filed after the bar date established in a Chapter 11 case adds to the dissonance.

Peter is the chair of Reinhart's [Business Reorganization Practice](#), and he is recognized as one of the most experienced bankruptcy and creditors' rights attorneys in the state of Wisconsin. He has represented diverse parties in complex distress transactions both in and outside of bankruptcy proceedings, including lenders, debtors, trustees, committees, and other creditors.

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