

# IPEBLA

International Pension & Employee Benefits Lawyers Association



## Workshop 17: *"Pension Issues on Corporate Insolvency"*

This workshop will focus on how pension liabilities are addressed in three jurisdictions – US, UK, and Canada – when the employer sponsoring the pension plan becomes insolvent and undergoes a reorganization or liquidation. Who can pursue claims for unpaid contributions or for the underfunding in the pension plan? What priority do these claims have against the claims of other creditors? Is the pension plan closed out and, if so, how? What is the effect of the pension liabilities on the ability of the employer to successfully complete a reorganization or liquidation, whether in or out of bankruptcy?