



## **GAC alert**

### **Funding Stabilization Interest Rates Published**

Yesterday IRS issued [Notice 2012-55](#) with the MAP-21 (Moving Ahead for Progress in the 21st Century Act) interest rates for 2012 valuation dates. The segment rates to be used for minimum funding and benefit restriction purposes for plans that apply MAP-21 to the 2012 year are **5.54%**, **6.85%** and **7.52%**. Guidance on how to apply the rates will come in a future notice which is expected to be issued near the end of the month.