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An employer sponsoring a defined contribution plan is facing serious economic hardship, and is unable at this time to pay the employer's contributions to the company pension plan. In order to avoid winding up the plan, the employer wants to temporarily suspend all employer and employee contributions for a defined period of time. Would such a plan amendment be permitted?

No. Any amendment to a pension plan suspending contributions to the plan would contravene the funding rules in the PBA and Regulations since vesting continues to accrue although no contributions are made to the plan. Consequently, no amendment suspending contributions to the plan is permitted.