

# Weighted Average Interest Rate Update

## Notice 2002-9

Notice 88-73 provides guidelines for determining the weighted average interest rate and the resulting permissible range of

interest rates used to calculate current liability for the purpose of the full funding limitation of § 412(c)(7) of the Internal Revenue Code as amended by the Omnibus Budget Reconciliation Act of 1987 and as further amended by the Uruguay Round Agreements Act, Pub. L. 103-465 (GATT).

The average yield on the 30-year Treasury Constant Maturities for December 2001 is 5.48 percent.

The following rates were determined for the plan years beginning in the month shown below.

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Month	Year	Weighted Average	90% to 105% Permissible Range	90% to 110% Permissible Range
January	2002	5.71	5.14 to 6.00	5.14 to 6.28

## Drafting Information

The principal author of this notice is Todd Newman of the Employee Plans, Tax Exempt and Government Entities Division. For further information regarding this notice, please call Mr. Newman at (202) 283-9888 (not a toll-free number).

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