Who is the...

"secretary of the treasury"?

The answer is the Collective Experience of religious dominance as an IRS illusion is greater than our focus or a legal reality

26 USC 432: Additional funding rules for multiemployer plans in endangered status or critical status

Text contains those laws in effect on January 22, 2017

From Title 26-INTERNAL REVENUE CODE

Subtitle A-Income Taxes

CHAPTER 1-NORMAL TAXES AND SURTAXES

Subchapter D-Deferred Compensation, Etc.

PART III-RULES RELATING TO MINIMUM FUNDING STANDARDS AND BENEFIT LIMITATIONS

Subpart A-Minimum Funding Standards for Pension Plans

26 U.S. Code §432(e)(9)(G)

§432. Additional funding rules for multiemployer plans in endangered status or critical status

- (e) Rehabilitation plan must be adopted for multiemployer plans in critical status
 - (9) Benefit suspensions for multiemployer plans in critical and declining status
 - (G) Approval process by the secretary of the treasury in consultation with the pension benefit guaranty corporation and the secretary of labor.—

(i) In general

The plan sponsor of a plan in critical and declining status for a plan year that seeks to suspend benefits must submit an application to the Secretary of the Treasury for approval of the suspensions of benefits. If the plan sponsor submits an application for approval of the suspensions, the Secretary of the Treasury shall approve, in consultation with the Pension Benefit Guaranty Corporation and the Secretary of Labor, the application upon finding that the plan is eligible for the suspensions and has satisfied the criteria of subparagraphs (C), (D), (E), and (F).

http://uscode.house.gov/view.xhtml?req=(title:26 section:432 edition:prelim) OR (granuleid:USC-prelim-title26-section432)&f=treesort&edition=prelim&num=0&jumpTo=true