SCHEDULE A (Form 5500)
Department of the Treasury
Internal Revenue Service

Department of Labor
Pension and Welfare Benefit Programs
Pension Benefit Guaranty Corporation

Insurance Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974.

▶ **File as an Attachment to Forms 5500, 5500–C and 5500–K**

1978

This Form Is Open to Public Inspection

For plan year beginning , 1978 and ending , 19

▶ **Part I must be completed for all plans required to file this schedule.**
▶ **Part II must be completed for all insured pension plans.**
▶ **Part III must be completed for all insured welfare plans.**

▶ **Please complete all applicable items on this Form. If an item does not apply, enter "N/A".**
▶ **Round off money amounts to nearest dollar.**

Name of plan sponsor as shown on line 1(a) of Form 5500, 5500–C or 5500–K | Employer identification number

Name of plan | Enter three digit plan number ▶

Part I Summary of All Insurance Contracts Included in Parts II and III

Group all contracts in the same manner as in Parts II and III.

1 Check appropriate box: **(a)** ☐ Welfare plan **(b)** ☐ Pension plan **(c)** ☐ Combination pension and welfare plan

2 Coverage:

(a) Name of insurance carrier	(b) Contract number or identification	(c) Approximate number of persons covered at end of policy or contract year	Policy or contract year (d) From	(e) To

3 Insurance Fees and Commission Information. Complete Either (a) or (b) [illegible]

6 Contracts with unallocated funds, for example, deposit administration or immediate participation guarantee contracts. Do not include portions of these contracts maintained in separate accounts:

(a) Balance at end of previous policy year . . . . . .

(b) Additions: *(i)* Contributions deposited during year . . . . . .
(ii) Dividends and credits . . . . . .
(iii) Interest credited during year . . . . . .
(iv) Transferred from separate account . . . . . .
(v) Other (specify) ▶ .....
(vi) Total additions . . . . . .

(c) Total of balance and additions, (a) plus (b)(vi) . . . . . .

(d) Deductions:
(i) Disbursed from fund to pay benefits or purchase annuities during year . . . .
(ii) Administration charge made by carrier . . . . . .
(iii) Transferred to separate account . . . . . .
(iv) Other (specify) ▶ .....
(v) Total deductions . . . . . .

(e) Balance at end of current policy year, (c) less (d)(v) . . . . . .

7 Separate accounts: Current value of plan's interest in separate accounts at year end . . . . . .

Part III Insured Welfare Plans

Provide information for each contract on a separate Part III. If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organization(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 (a) Contract number or identification	(b) Type of benefit	(c) List gross premium for each contract	(d) Premium rate or subscription charge

9 Experience rated contracts:

(a) Premiums: *(i)* Amount received . . . . . .

(ii) Increase (decrease) in amount due but unpaid . . . . . .

(iii) Increase (decrease) in unearned premium reserve . . . . . .

(iv) Premiums earned, (i) plus (ii), minus (iii) . . . . . .

(b) Benefit charges: *(i)* Claims paid . . . . . .

(ii) Increase (decrease) in claim reserves . . . . . .

(iii) Incurred claims (i) plus (ii) . . . . . .

(iv) Claims charged . . . . . .

(c) Remainder of premium: *(i)* Retention charges (on an accrual basis)—

(A) Commissions . . . . . .

(B) Administrative service or other fees . . . . . .

(C) Other specific acquisition costs . . . . . .

(D) Other expenses . . . . . .

(E) Taxes . . . . . .

(F) Charges for risks or contingencies . . . . . .

(G) Other retention charges . . . . . .

(H) Total retention . . . . . .

(ii) Dividends or retroactive rate refunds. (Such amounts were ☐ paid in cash or ☐ credited.) . . .

(d) Status of policyholder reserves at end of year:

(i) Amount held to provide benefits after retirement . . . . . .

(ii) Claim reserves . . . . . .

(iii) Other reserves . . . . . .

(e) Dividends or retroactive rate refunds due (do not include amount entered in (c)(ii)) . . . . . .

10 Non experience rated contracts:

(a) Total premiums or subscription charges paid to carrier . . . . . .

(b) If the carrier, service or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in 3 above, report amount . . . . . .

Specify nature of costs ▶ _____

If additional space is required for any item, attach additional sheets the same size as this form.

General Instructions

This schedule must be attached to Form 5500, 5500–C or 5500–K, for every defined benefit, defined contribution and welfare benefit plan where any benefits under the plan are provided by an insurance company, insurance service or other similar organization.

Exception:

An employee benefit plan which covers only an individual or an individual and his or her spouse and the individual or the individual and his or her spouse wholly owns a trade or business, whether incorporated or unincorporated, need not file Schedule A. An employee benefit plan which covers only partners or covers only partners and their spouses need not file Schedule A.

Specific Instructions

(References are to the line items on the form.)

Include only contracts with policy or contract years ending with or within the plan year. Data on Schedule A should be reported only for such policy or contract years. Exception: If the insurance company maintains records on the basis of a plan year rather than policy or contract year, data on Schedule A (Form 5500) may be reported for the plan year.

Include only the contracts issued to the plan for which this return/report is being filed.

2(c).—Since the plan coverage may fluctuate during the year, the number of persons entered should be that which the administrator determines will most reasonably reflect the number covered by the plan at the end of the policy or contract year.

Where contracts covering individual employees are grouped, entries should be determined as of the end of the plan year.

2(d) and (e).—Enter the beginning and ending dates of the policy year for each contract listed under column (b). Where separate contracts covering individual employees are grouped, enter "N/A" in column (d).

3.—All plans required to complete Schedule A (Form 5500), regardless of size, must complete item 3.

Insurance fee and commission information may be reported by using either format 3(a) or 3(b).

5(a).—The rate information called for here may be furnished by attachment of appropriate schedules of current rates filed with appropriate state insurance departments or by a statement as to the basis of the rates.

6.—Show deposit fund amounts rather than experience credit records when both are maintained.

8(d).—The rate information called for here may be furnished by attachment of appropriate schedules of current rates or by a statement as to the basis of the rates.

9(b)(iv).—The amount in 9(b)(iii) will not necessarily agree with the amount in 9(b)(iv).

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