



- 8 Funding standard account and other information:**
- a** Accrued liabilities as determined for funding standard account as of (enter date) ▶
  - b** Value of assets as determined for funding standard account as of (enter date) ▶
  - c** Unfunded liability for spread-gain methods with bases as of (enter date) ▶
  - d** (i) Actuarial gains or (losses) for period ending ▶  
(ii) Shortfall gains or (losses) for period ending ▶
  - e** Amount of contribution certified by the actuary as necessary to reduce the funding deficiency to zero, from 9m or 10h (or the attachment for 4b if required)

- 9 Funding standard account statement for this plan year ending ▶**
- Charges to funding standard account:**
- a** Prior year funding deficiency, if any
  - b** Employer's normal cost for plan year as of mo. \_\_\_\_ day \_\_\_\_ yr.
  - c** Amortization charges
    - (i) Funding waivers (outstanding balance as of mo. \_\_\_\_ day \_\_\_\_ yr. ▶ \$ \_\_\_\_\_)
    - (ii) Other than waivers (outstanding balance as of mo. \_\_\_\_ day \_\_\_\_ yr. ▶ \$ \_\_\_\_\_)
  - d** Interest as applicable to the end of the plan year on a, b, and c
  - e** Total charges (add a through d)
- Credits to funding standard account:**
- f** Prior year credit balance, if any
  - g** Employer contributions (total from column (b) of item 7)
  - h** Amortization credits (outstanding balance as of mo. \_\_\_\_ day \_\_\_\_ yr. ▶ \$ \_\_\_\_\_)
  - i** Interest as applicable to end of plan year on f, g, and h
  - j** Other (specify) ▶
  - k** Total credits (add f through j)
- Balance:**
- l** Credit balance: if k is greater than e, enter the difference
  - m** Funding deficiency: if e is greater than k, enter the difference

- 10 Alternative minimum funding standard account (omit if not used):**
- a** Was the entry age normal cost method used to determine entries in item 9 above?  Yes  No  
If "No," do not complete b through h.
  - b** Prior year alternate funding deficiency, if any
  - c** Normal cost
  - d** Excess, if any, of value of accrued benefits over market value of assets
  - e** Interest on b, c, and d
  - f** Employer contributions (total from column (b) of item 7)
  - g** Interest on f
  - h** Funding deficiency: if the sum of b through e is greater than the sum of f and g, enter difference

- 11 Actuarial cost method used as the basis for this plan year's funding standard account computation:**
- a**  Attained age normal
  - b**  Entry age normal
  - c**  Accrued benefit (unit credit)
  - d**  Aggregate
  - e**  Frozen initial liability
  - f**  Individual level premium
  - g**  Other (specify) ▶

| 12 Checklist of certain actuarial assumptions:  | A Used for item 6d and e—<br>value of accrued benefits   |                             |                              |                             | B Used for item 8, 9 or 10—<br>funding standard account |                             |                              |                             |
|---|--|-----------------------------|------------------------------|-----------------------------|---|-----------------------------|------------------------------|-----------------------------|
|   | Pre-retirement   |                             | Post-retirement              |                             | Pre-retirement  |                             | Post-retirement              |                             |
|   | <input type="checkbox"/> Yes                             | <input type="checkbox"/> No | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> Yes                            | <input type="checkbox"/> No | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>a</b> Rates specified in insurance or annuity contracts.                                 |  |                             |                              |                             |   |                             |                              |                             |
| <b>b</b> Mortality table code:  |  |                             |                              |                             |   |                             |                              |                             |
| (i) Males   |  |                             |                              |                             |   |                             |                              |                             |
| (ii) Females  |  |                             |                              |                             |   |                             |                              |                             |
| <b>c</b> Interest rate  |  | %                           |                              | %                           |   | %                           |                              | %                           |
| <b>d</b> Retirement age   |  |                             |                              |                             |   |                             |                              |                             |
| <b>e</b> Expense loading  |  | %                           |                              | %                           |   | %                           |                              | %                           |
| <b>f</b> Annual withdrawal rate:  | <i>Male</i>  | <i>Female</i>               |                              |                             | <i>Male</i>   | <i>Female</i>               |                              |                             |
| (i) Age 25  | %  | %                           |                              |                             | %   | %                           |                              |                             |
| (ii) Age 40   | %  | %                           |                              |                             | %   | %                           |                              |                             |
| (iii) Age 55  | %  | %                           |                              |                             | %   | %                           |                              |                             |
| <b>g</b> Ratio of salary at normal retirement to salary at:                                 |  |                             |                              |                             |   |                             |                              |                             |
| (i) Age 25  |  |                             |                              |                             | %   | %                           |                              |                             |
| (ii) Age 40   |  |                             |                              |                             | %   | %                           |                              |                             |
| (iii) Age 55  |  |                             |                              |                             | %   | %                           |                              |                             |
| <b>h</b> Is a statement of actuarial assumptions, actuarial funding method, etc., attached? | <input type="checkbox"/> Yes <input type="checkbox"/> No |                             |                              |                             |   |                             |                              |                             |