SCHEDULE B (Form 5500)
Department of the Treasury
Internal Revenue Service
Department of Labor
Pension and Welfare Benefit Programs
Pension Benefit Guaranty Corporation

Actuarial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974, referred to as ERISA, and section 6059(a) of the Internal Revenue Code, referred to as the Code.

▶ **Attach to Forms 5500, 5500–C, 5500–K, or 5500–R if applicable.**

OMB No. 1210–0016

1981

This Form Is Open to Public Inspection

For calendar year 1981 or fiscal plan year beginning , 1981, and ending , 19 .

▶ **Please complete every item on this form. If an item does not apply, enter "N/A."**

▶ **Round off amounts to nearest dollar.**

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

Name of plan | Enter three digit plan number ▶ | **Yes** | **No**

1 Has a waiver of a funding deficiency for this plan year been approved by the IRS? . . . . . .
If "Yes," attach a copy of the IRS approval letter.

2 Is a waived funding deficiency of a prior plan year being amortized in this plan year? . . . . . .

3 Have any of the periods of amortization for charges described in Code section 412(b)(2)(B) been extended by IRS? . . . . . .
If "YES," attach a copy of the IRS approval letter.

4 (a) Was the shortfall funding method the basis for this plan year's funding standard account computations? . . .

(b) Is this plan a multiemployer plan which is for this plan year in reorganization as described in Code section 418 or ERISA section 4241? . . . . . .
If "Yes," you are required to attach the information described in the instructions.

5 Has a change in funding method for this plan year been made? . . . . . .
If "Yes," attach a copy of the information required to show IRS approval.

6 Operational information:

(a) Enter most recent actuarial valuation date ▶ .....

(b) Enter date(s) and amount of contributions received this plan year for prior plan years and not previously reported:
Date(s) ▶ ....., Amount ▶ .....

(c) Current value of the assets accumulated in the plan as of the beginning of the plan year . . . . .

(d) Present value of vested benefits as of the beginning of plan year:
(i) For retired participants and beneficiaries receiving payments . . . . . .
(ii) For other participants . . . . . .
(iii) Total . . . . . .

(e) Present value of nonvested accrued benefits as of the beginning of the plan year . . . . . .

(f) Number of persons covered (included in the most recent actuarial valuation):
(i) Active participants . . . . . .
(ii) Terminated participants with vested benefits . . . . . .
(iii) Retired participants and beneficiaries of deceased participants . . . . . .

7 Contributions made to the plan for the plan year by employer(s) and employees:

(a) Month Year	(b) Amount paid by employer	(c) Amount paid by employees	(a) Month Year	(b) Amount paid by employer	(c) Amount paid by employees
			Total . . .		

Statement by Enrolled Actuary (see instructions before signing):

To the best of my knowledge, the information supplied in this schedule and on the accompanying statement, if any, is complete and accurate, and in my opinion the assumptions used in the aggregate (a) are reasonably related to the experience of the plan and to reasonable expectations, and (b) represent my best estimate of anticipated experience under the plan.

Signature of actuary ..... Date .....

Print or type name of actuary ..... Enrollment number .....

Address ..... Telephone number (including area code) .....

For Paperwork Reduction Act Notice, see the instructions for Form 5500

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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) *(i)* Actuarial gains or (losses) for period ending ▶ _____

(ii) Shortfall gains or (losses) for period ending ▶ _____

(d) Amount of contribution certified by the actuary as necessary to reduce the funding deficiency to zero, from 9(m) or 10(g) (or the attachment for 4(b) 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 (outstanding balance as of mo. ..... day ..... yr. ..... ▶ $.....) . _____

(d) Interest as applicable to end of plan year on (a), (b) and (c) . . . . . _____

(e) Total charge (add (a) through (d)) . . . . . _____

Credits to funding standard account:

(f) Prior year credit balance, if any . . . . . _____

(g) *(i)* Employer contributions (total from column (b) of item 7) . . . . . _____

(ii) Employer contributions received this plan year for prior plan years and not previously reported . . _____

(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 difference . . . . . _____

(m) Funding deficiency: if (e) is greater than (k), enter 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 (g).

(b) Normal cost . . . . . _____

(c) Excess, if any, of value of accrued benefits over market value of assets . . . . . _____

(d) Interest on (b) and (c) . . . . . _____

(e) Employer contributions (total from column (b) of item 7) . . . . . _____

(f) Interest on (e) . . . . . _____

(g) Funding deficiency: if the sum of (b) through (d) is greater than the sum of (e) and (f), 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 6(d) and (e)—value of accrued benefits				B Used for item 8, 9 or 10—funding standard account			
	Pre-retirement		Post-retirement		Pre-retirement		Post-retirement	
	☐ Yes	☐ No	☐ Yes	☐ No	☐ Yes	☐ No	☐ Yes	☐ No
(a) Rates specified in insurance or annuity contracts								
(b) Mortality table code:								
(i) Males								
(ii) Females								
(c) Interest rate	%		%		%		%	
(d) Retirement age								
(e) Expense loading	%		%		%		%	
(f) Annual withdrawal rate:	*Male*	*Female*			*Male*	*Female*		
(i) Age 25	%	%			%	%		
(ii) Age 40	%	%			%	%		
(iii) Age 55	%	%			%	%		
(g) Ratio of salary at normal retirement to salary at:								
(i) Age 25					%	%		
(ii) Age 40					%	%		
(iii) Age 55					%	%		

(h) Is a statement of actuarial assumptions, actuarial funding method, etc., attached? . . . . . ☐ Yes ☐ No

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