

## TEMPLATE 6B

v20220701p

### Reconciliation - for MPRA plans for which the requested amount of SFA is determined under the "present value method"

File name: *Template 6B Plan Name*, where "Plan Name" is an abbreviated version of the plan name.

#### Instructions for Addendum D of the Instructions for Filing Requirements for Multiemployer Plans Applying for Special Financial Assistance:

*This Template 6B is not required if all assumptions used to develop the benefit payment projections and used in determining the requested SFA amount are identical to those used in the most recent actuarial certification of plan status completed before 1/1/2021 ("pre-2021 certification of plan status"), except the SFA interest rate, and except any assumptions changed in accordance with Section III, Acceptable Assumption Changes, in PBGC's SFA assumptions guidance.*

*This Template 6B is also not required if the requested SFA amount from Template 4B is the same as the SFA amount shown in Template 5B (Baseline).*

If the assumptions/methods used to determine the requested SFA amount differ from those in the "Baseline" projection in Template 5B, then provide a reconciliation of the change in the total amount of SFA due to each change in assumption/method from the Baseline to the requested SFA as shown in Template 4B.

For each assumption/method change from the Baseline through the requested SFA amount, provide a deterministic projection using the same calculation methodology used to determine the requested SFA amount, in the same format as Template 4B (Sheet 4B-1 and Sheet 4B-2).

#### Additional instructions for each individual worksheet:

Sheet

##### **6B-1 Reconciliation - Summary for MPRA plans for which the requested amount of SFA is determined under the "present value method"**

For Item number 1, show the SFA amount determined in Template 5B using the "Baseline" assumptions and methods. If there is only one change in assumptions/methods between the Baseline (Template 5B) and the requested SFA amount (Template 4B), then show on Item number 2 the requested SFA amount, and briefly identify the change in assumptions from the Baseline.

If there is more than one change in assumptions/methods from the Baseline, show each individual change as a separate Item number. Each Item number should reflect all changes already measured in the prior Item number. For example, the difference between the SFA amount shown for Item number 2 and Item number 3 should be the incremental change due to changing the identified single assumption/method. The Item numbers should show assumption/method changes in the order that they were incrementally measured.

**6B-2.1 Reconciliation - Benefit Payments for MPRA plans for which the requested amount of SFA is determined under the "present value method"**

See Template 4B instructions for Sheet 4B-1, except provide the projection used to determine the intermediate Item number 2 SFA amount from Sheet 6B-1 under the "present value method" described in § 4262.4(a)(2)(ii).

A Reconciliation Benefit Payments sheet is not needed for the last Item number shown in the Sheet 6B-1 Reconciliation, since the information should be the same as shown in Template 4B. For example, if there is only one assumption change from the Baseline, then Item number 2 should identify what assumption changed between the Baseline and Item number 2, where Item number 2 is the requested SFA amount. Since details on the determination of the requested SFA amount are shown in Template 4B, a separate Sheet 6B-2.1 Reconciliation Benefit Payments is not required here.

**6B-2.2 Reconciliation - Details for the "present value method" under § 4262.4(a)(2)(ii) for MPRA plans for which the requested amount of SFA is determined under that method**

See Template 4B instructions for Sheet 4B-2, except provide the projection used to determine the intermediate Item number 2 SFA amount from Sheet 6B-1 under the "present value method" described in § 4262.4(a)(2)(ii).

A Reconciliation Details sheet is not needed for the last Item number shown in the Sheet 6B-1 Reconciliation, since the information should be the same as shown in Template 4B. For example, if there is only one assumption change from the Baseline, then Item number 2 should identify what assumption changed between the Baseline and Item number 2, where Item number 2 is the requested SFA amount. Since details on the determination of the requested SFA amount are shown in Template 4B, a separate Sheet 6B-2.2 Reconciliation Details is not required here.

**6B-3.1 Reconciliation - Benefit Payments for MPRA plans for which the requested amount of SFA is determined under the "present value method"**

See instructions for 6B-2.1 Reconciliation Benefit Payments, except for the intermediate Item number 3 SFA amount from Sheet 6B-1.

**6B-3.2 Reconciliation - Details for the "present value method" under § 4262.4(a)(2)(ii) for MPRA plans for which the requested amount of SFA is determined under that method**

See instructions for 6B-2.2 Reconciliation Details, except for the intermediate Item number 3 SFA amount from Sheet 6B-1.

**Version Updates (newest version at top)**

| Version    | Date updated |
|------------|--------------|
| v20220701p | 7/1/2022     |

**TEMPLATE 6B - Sheet 6B-1**

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**Reconciliation - Summary for MPRA plans for which the requested amount of SFA is determined under the "present value method"**

See Template 6B Instructions for Additional Instructions for Sheet 6B-1.

**PLAN INFORMATION**

|   |  |
|---|--|
| Abbreviated Plan Name:  |  |
| EIN:  |  |
| PN:   |  |
| MPRA Plan?  |  |
| If a MPRA Plan, which method yields the greatest amount of SFA? |  |

| Item number | Basis for Assumptions/Methods. For each Item, briefly describe the incremental change reflected in the SFA amount. | Change in SFA Amount (from prior Item number) | SFA Amount |
|-------------|--|---|------------|
| 1           | Baseline   | N/A   |            |
| 2           |  | \$0   |            |
| 3           |  | \$0   |            |

NOTE: A sheet with Recon Details is not required for the last Item number provided, since that information should be the same as provided in Template 4B.

From Template 5B.

Show details supporting the SFA amount on Sheet 6B-2.2.

Show details supporting the SFA amount on Sheet 6B-3.2.

Create additional rows as needed, and create additional benefit payment and detailed sheets by copying Sheets 6B-3.1 and 6B-3.2 and relabeling the headers and the sheet names to be 6B-4.1 and 6B-4.2, etc.



**TEMPLATE 6B - Sheet 6B-2.2**

|                               |  |
|-------------------------------|--|
| Item Description (from 6B-1): |  |
|-------------------------------|--|

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**Reconciliation - Details for the "present value method" under § 4262.4(a)(2)(ii) for MPRA plans for which the requested amount of SFA is determined under that method**

See Template 4B instructions for Sheet 4B-2, except provide the projection used to determine the intermediate SFA amount.

**PLAN INFORMATION**

|  |  |  |
|--|--|--|
| Abbreviated Plan Name:   |  |  |
| EIN:   |  |  |
| PN:  |  |  |
| MPRA Plan?   |  |  |
| If a MPRA Plan, which method yields the greatest amount of SFA?                      |  |  |
| SFA Measurement Date:  |  |  |
| SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet: |  |  |
| SFA Interest Rate:   |  |  |

| PRESENT VALUE as of the SFA Measurement Date of Projected Amounts for: |   |
|--|---|
| PV of (1)  | PV of (2)   |
| Difference in Benefit Payments due to Reinstatement                    | Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date |
|  |   |

On this Sheet, show all benefit payment amounts as positive amounts.

| SFA Measurement Date / Plan Year Start Date      Plan Year End Date | (1)<br>Difference in Benefit Payments due to Reinstatement (should match total from Sheet 6B-2.1) | (2)<br>Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date |
|---|---|--|
|   |   |  |



**TEMPLATE 6B - Sheet 6B-3.2**

|                               |  |
|-------------------------------|--|
| Item Description (from 6B-1): |  |
|-------------------------------|--|

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**Reconciliation - Details for the "present value method" under § 4262.4(a)(2)(ii) for MPRA plans for which the requested amount of SFA is determined under that method**

See Template 4B instructions for Sheet 4B-2, except provide the projection used to determine the intermediate SFA amount.

**PLAN INFORMATION**

|  |  |  |
|--|--|--|
| Abbreviated Plan Name:   |  |  |
| EIN:   |  |  |
| PN:  |  |  |
| MPRA Plan?   |  |  |
| If a MPRA Plan, which method yields the greatest amount of SFA?                      |  |  |
| SFA Measurement Date:  |  |  |
| SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet: |  |  |
| SFA Interest Rate:   |  |  |

| PRESENT VALUE as of the SFA Measurement Date of Projected Amounts for: |   |
|--|---|
| PV of (1)  | PV of (2)   |
| Difference in Benefit Payments due to Reinstatement                    | Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date |
|  |   |

On this Sheet, show all benefit payment amounts as positive amounts.

| SFA Measurement Date / Plan Year Start Date    Plan Year End Date | (1)<br>Difference in Benefit Payments due to Reinstatement (should match total from Sheet 6B-3.1) | (2)<br>Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date |
|---|---|--|
|   |   |  |