

TEMPLATE 5B

v20220802p

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

File name: *Template 5B 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 5B is not required if all assumptions and methods 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 that were changed in accordance with Section III, Acceptable Assumption Changes in PBGC's SFA assumptions guidance (other than the acceptable assumption change for "missing" terminated vested participants described in Section III.E. of PBGC's SFA assumptions guidance).

Provide a separate deterministic projection ("Baseline") using the same calculation methodology used to determine the requested SFA amount, in the same format as Template 4B (Sheets 4B-1 and 4B-2) that shows the amount of SFA that would be determined if all underlying assumptions used in the projection were the same as those used in the pre-2021 certification of plan status, except the plan's SFA interest rate, which should be the same as used in Template 4B (Sheet 4B-2).

For purposes of this Template 5B, any assumption change made in accordance with Section III, Acceptable Assumption Changes, in PBGC's SFA assumptions guidance should be reflected in this Baseline calculation of the SFA amount and supporting projection information, **except that an assumption change for "missing" terminated vested participants described in Section III.E of PBGC's SFA assumptions guidance should not be reflected in the Baseline projections.** See examples in the SFA instructions for Section C, Item (5).

Additional instructions for each individual worksheet:

Sheet

5B-1 Baseline - 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 benefit payment projection used to determine the Baseline SFA amount under the "present value method" described in § 4262.4(a)(2)(ii).

5B-2 Baseline - 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 Baseline SFA amount under the "present value method" described in § 4262.4(a)(2)(ii).

Version Updates (newest version at top)

Version	Date updated	
v20220802p	8/2/2022	Updated instructions in this sheet to specify that any assumption changes for "missing" terminated vested participants should not be reflected in the Baseline projections. Also made cosmetic changes to increase the size of some rows
v20220701p	7/1/2022	

TEMPLATE 5B - Sheet 5B-1

Baseline - 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 benefit payment projection used to determine the Baseline SFA amount.

PLAN INFORMATION

Abbreviated Plan Name:	
EIN:	
PN:	
SFA Measurement Date:	

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

PROJECTED BENEFIT PAYMENTS for:														
		Current Retirees and Beneficiaries in Pay Status			Current Terminated Vested Participants			Current Active Participants			New Entrants	Total		
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(13)	(14)	(15)
SFA Measurement Date / Plan Year Start Date	Plan Year End Date	Benefit Payments after Reinstatement	Reduced Benefit Payments under the Approved Suspension	Difference in Benefit Payments due to Reinstatement (1) - (2)	Benefit Payments after Reinstatement	Reduced Benefit Payments under the Approved Suspension	Difference in Benefit Payments due to Reinstatement (4) - (5)	Benefit Payments after Reinstatement	Reduced Benefit Payments under the Approved Suspension	Difference in Benefit Payments due to Reinstatement (7) - (8)	Projected Benefit Payments	Benefit Payments after Reinstatement (1) + (4) + (7) + (10)	Reduced Benefit Payments under the Approved Suspension (2) + (5) + (8) + (10)	Difference in Benefit Payments due to Reinstatement (13) - (14)

TEMPLATE 5B - Sheet 5B-2

v20220802p

Baseline - 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 Baseline 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.

	(1)	(2)
SFA Measurement Date / Plan Year Start Date Plan Year End Date	Difference in Benefit Payments due to Reinstatement (should match total from Sheet 5B-1)	Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date