Version Updates

Version Date updated

V2023XXXXx XX/XX/2023

TEMPLATE 10

Pre-2021 Zone Certification, Baseline Details, and Final SFA Assumption Summaries

File name: *Template 10 Plan Name*, where "Plan Name" is an abbreviated version of the plan name.

Provide a table identifying and summarizing which assumptions/methods were used in each of the pre-20 5B), and the final SFA calculation (Template 4A or Template 4B).

This table should identify <u>all assumptions/methods used</u>, including those that are reflected in the Baseline listed. Please identify the source (file and page number) of the pre-2021 certification of plan status assumptions. per SFA assumption guidance*. Please complete all rows of Template 10. If an assumption on Template 1 in the "comments" column. If the application contains assumptions not listed on Template 10, create addi

See the table below for a brief example of how to fill out the requested information in summary form. In t for a change in the mortality assumption used in the pre-2021 certification of plan status, where the RP-20 to the Pri-2012(BC) table.

	(A)	(B)	((
	Source of (B)	Assumption/Method Used in Most Recent Certification of Plan Status Completed Prior to 1/1/2021	Base Assumptic Us
Base Mortality - Healthy	2019 Company XYZ AVR.pdf p. 55	RP-2000 mortality table	Pri-201 mortali
Contribution Base Units	2020 Company XYZ ZC.pdf p. 19	125,000 hours projected to insolvency in 2024	125,000 projected t SFA projec in 2
Assumed Withdrawal Payments -Future Withdrawals	2020 Company XYZ ZC.pdf p. 20	None assumed until insolvency in 2024	None as through projection 20
Retirement - Actives	2019 Company XYZ AVR.pdf p. 54	Age Actives 55 10% 56 20% 57 30% 58 40% 59 50% 60+ 100%	Same as T

Add additional lines if needed.

^{*}https://www.pbgc.gov/sites/default/files/sfa/sfa-assumptions-guidance.pdf

21 certification of plan status, the Baseline details (Template 5A or Template

provided in Template 5A or Template 5B and any assumptions not explicitly ption. Additionally, please select the appropriate assumption change category 10 does not apply to the application, please enter "N/A" and explain as necessary tional rows as needed.

the example the first row demonstrates how one would fill out the information J00 mortality table was the original assumption, and the plan proposes to change

2)	(D)	(E)
eline on/Method ed	Final SFA Assumption/Method Used	Category of assumption change from (B) to (D) per SFA Assumption Guidance
l2(BC) ty table	Same as baseline	Acceptable Change
0 hours hrough the tion period 051	100,000 hours projected with 3.0% reductions annually for 10 years and 1.0% reductions annually thereafter	Generally Acceptable Change
ssumed the SFA period in 51	Same as baseline	Other Change
Pre-2021 Cert	Same as baseline	No Change
Cert	Sallie as Daseillie	no Change

	(A)	(B)	(C)	(D)
	Source of (B)	Assumption/Method Used in Most Recent Certification of Plan Status Completed Prior to 1/1/2021	Baseline Assumption/Method Used	Final SFA Assumption/Method Used
SFA Measurement Date	N/A	N/A		
Census Data as of				
DEMOGRAPHIC ASSUMPTIONS				1
Base Mortality - Healthy				
Mortality Improvement - Healthy				
Base Mortality - Disabled				
Mortality Improvement - Disabled				
Retirement - Actives				
Retirement - TVs				
Turnover				
Disability				
Optional Form Elections - Actives				
Optional Form Elections - TVs				
Marital Status				
Spouse Age Difference				
Active Participant Count				

	(A)	(B)	(C)	(D)	
	Source of (B)	Assumption/Method Used in Most Recent Certification of Plan Status Completed Prior to 1/1/2021	Baseline Assumption/Method Used	Final SFA Assumption/Method Used	
New Entrant Profile				-	
Missing or Incomplete Data					
"Missing" Terminated Vested Participant Assumption					
Treatment of Participants Working Past Retirement Date					
Assumptions Related to Reciprocity					
Other Demographic Assumption 1					
Other Demographic Assumption 2					
Other Demographic Assumption 3					
NON-DEMOGRAPHIC ASSUMPTIONS					
Contribution Base Units					
Contribution Rate					
Administrative Expenses					
Assumed Withdrawal Payments - Currently Withdrawn Employers					

	(A)	(B)	(C)	(D)	
	Source of (B)	Assumption/Method Used in Most Recent Certification of Plan Status Completed Prior to 1/1/2021	Baseline Assumption/Method Used	Final SFA Assumption/Method Used	
Assumed Withdrawal Payments -Future Withdrawals					
Other Assumption 1					
Other Assumption 2					
Other Assumption 3					
CASH FLOW TIMING ASSUMPTIONS					
Benefit Payment Timing					
Contribution Timing					
Withdrawal Payment Timing					
Administrative Expense Timing					
Other Payment Timing					

Create additional rows as needed.