TEMPLATE 6B

v20220802p

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 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 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).

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	
v20220802p	8/2/2022	Updated instructions in this sheet to specify that any assumption changes for "missing" terminated vested participants should be reflected in the Reconciliation projections. Also made cosmetic changes to increase the size of some rows
v20220701p	7/1/2022	

TEMPLATE 6B - Sheet 6B-1 v20220802p

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	
				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.
1	Baseline	N/A		From Template 5B.
2		$0		Show details supporting the SFA amount on Sheet 6B-2.2.
3		$0		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-2.1

Item Description (from 6B-1):	

v20220802p

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 benefit payment projection used to determine the intermediate 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 6B - Sheet 6B-2.2

Item Description (from 6B-1):	

v20220802p

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.

		(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 6B-2.1)	Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date

TEMPLATE 6B - Sheet 6B-3.1

Item Description (from 6B-1):	

v20220802p

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 benefit payment projection used to determine the intermediate 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 6B - Sheet 6B-3.2

Item Description (from 6B-1):	

v20220802p

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) Difference in Benefit Payments due to Reinstatement	PV of (2) 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) Difference in Benefit Payments due to Reinstatement (should match total from Sheet 6B-3.1)	(2) Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date