

Version Updates

| Version | Date updated |
|-----------|--------------|
| v20230727 | 7/27/2023 |

v20230727

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-2021 certification of plan status, the Baseline details (Template 5A or Template 5B), and the final SFA calculation (Template 4A or Template 4B).

This table should identify all assumptions/methods used, including those that are reflected in the Baseline provided in Template 5A or Template 5B and any assumptions not explicitly listed. Please identify the source (file and page number) of the pre-2021 certification of plan status assumption. Additionally, please select the appropriate assumption change category per SFA assumption guidance*. Please complete all rows of Template 10. If an assumption on Template 10 does not apply to the application, please enter "N/A" and explain as necessary in the "comments" column. If the application contains assumptions not listed on Template 10, create additional rows as needed.

See the table below for a brief example of how to fill out the requested information in summary form. In the example the first row demonstrates how one would fill out the information for a change in the mortality assumption used in the pre-2021 certification of plan status, where the RP-2000 mortality table was the original assumption, and the plan proposes to change to the Pri-2012(BC) table.

| | (A) | (B) | (C) | (D) | (E) | | | | | | | | | | | | | | |
|---|--------------------------------|--|---|--|---|-----|----|-----|----|-----|----|-----|----|-----|-----|------|----------------------------|------------------|-----------|
| | 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 | Category of assumption change from (B) to (D) per SFA Assumption Guidance | | | | | | | | | | | | | | |
| Base Mortality - Healthy | 2019 Company XYZ AVR.pdf p. 55 | RP-2000 mortality table | Pri-2012(BC) mortality table | Same as baseline | Acceptable Change | | | | | | | | | | | | | | |
| Contribution Base Units | 2020 Company XYZ ZC.pdf p. 19 | 125,000 hours projected to insolvency in 2024 | 125,000 hours projected through the SFA projection period in 2051 | 100,000 hours projected with 3.0% reductions annually for 10 years and 1.0% reductions annually thereafter | Generally Acceptable Change | | | | | | | | | | | | | | |
| Assumed Withdrawal Payments -Future Withdrawals | 2020 Company XYZ ZC.pdf p. 20 | None assumed until insolvency in 2024 | None assumed through the SFA projection period in 2051 | Same as baseline | Other Change | | | | | | | | | | | | | | |
| Retirement - Actives | 2019 Company XYZ AVR.pdf p. 54 | <table border="0"> <tr> <td><u>Age</u></td> <td><u>Actives</u></td> </tr> <tr> <td>55</td> <td>10%</td> </tr> <tr> <td>56</td> <td>20%</td> </tr> <tr> <td>57</td> <td>30%</td> </tr> <tr> <td>58</td> <td>40%</td> </tr> <tr> <td>59</td> <td>50%</td> </tr> <tr> <td>60+</td> <td>100%</td> </tr> </table> | <u>Age</u> | <u>Actives</u> | 55 | 10% | 56 | 20% | 57 | 30% | 58 | 40% | 59 | 50% | 60+ | 100% | Same as Pre-2021 Zone Cert | Same as baseline | No Change |
| <u>Age</u> | <u>Actives</u> | | | | | | | | | | | | | | | | | | |
| 55 | 10% | | | | | | | | | | | | | | | | | | |
| 56 | 20% | | | | | | | | | | | | | | | | | | |
| 57 | 30% | | | | | | | | | | | | | | | | | | |
| 58 | 40% | | | | | | | | | | | | | | | | | | |
| 59 | 50% | | | | | | | | | | | | | | | | | | |
| 60+ | 100% | | | | | | | | | | | | | | | | | | |

Add additional lines if needed.

*<https://www.pbgc.gov/sites/default/files/sfa/sfa-assumptions-guidance.pdf>

Template 10

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

PLAN INFORMATION

| | |
|-------------|--|
| Abbreviated | |
| Plan Name: | |
| EIN: | |
| PN: | |

| | (A) | (B) | (C) | (D) | (E) | |
|----------------------|---------------|--|---------------------------------|----------------------------------|---|----------|
| | 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 | Category of assumption char | Comments |
| SFA Measurement Date | N/A | N/A | | | N/A | |
| Census Data as of | | | | | N/A | |

DEMOGRAPHIC ASSUMPTIONS

| | | | | | | |
|-----------------------------------|--|--|--|--|--|--|
| 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 | | | | | | |
| New Entrant Profile | | | | | | |
| Missing or Incomplete Data | | | | | | |

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

PLAN INFORMATION

| | |
|-------------|--|
| Abbreviated | |
| Plan Name: | |
| EIN: | |
| PN: | |

| | (A) | (B) | (C) | (D) | (E) | |
|--|---------------|--|---------------------------------|----------------------------------|---|----------|
| | 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 | Category of assumption char | Comments |
| "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 | | | | | | |
| Assumed Withdrawal Payments -Future Withdrawals | | | | | | |
| Other Assumption 1 | | | | | | |

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PLAN INFORMATION

| | |
|-------------|--|
| Abbreviated | |
| Plan Name: | |
| EIN: | |
| PN: | |

| | (A) | (B) | (C) | (D) | (E) | |
|--------------------|---------------|--|---------------------------------|----------------------------------|---|----------|
| | 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 | Category of assumption char | Comments |
| 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.