

CONTRACTOR OTHER POSTRETIREMENT BENEFITS MANAGEMENT PLAN INFORMATION REQUEST

Contractors are to complete the Postretirement Benefits Management Plan and provide DOE the following information no later than January 31, 2025, via the iBenefits system.

- (1) Contractors shall submit a plan for management and administration (PRB Management Plan) for each other postretirement benefits plan (PRB Plan) for which the Department has a continuing obligation to reimburse PRB benefit payments that is consistent with the terms of this Contract.
- (2) The PRB Management Plan for the PRB Plan(s) shall include:
 - (a) The Contractor's best projection of the benefit payments from the PRB Plans. Beginning with the final benefit payments for Fiscal Year 2024 (10/1/2023 – 9/30/2024), the contractor should provide estimated benefit payments through FY 2031 (10/1/2030 – 9/30/2031). The amounts submitted should represent the amount the Contractor is expecting to be reimbursed each year under a pay-as-you-go funding method.
 - i. Include a summary of the key actuarial assumptions used in developing these estimates including discount rate, trend rate, expected claims, and demographic assumptions including employee election of coverage at retirement and mortality that represent your best estimate regarding future experience.
 - ii. Describe the steps taken to reconcile and validate the data used in the postretirement benefits valuation.
 - iii. Provide a detailed description of the plans included in the projections. This description should include eligibility for each plan, eligibility for benefits as well as descriptions of the underlying medical and other welfare benefit plans offered through the program. For eligibility, describe what the age and service requirements are. Include eligibility requirements for parent company personnel if different. Include cost breakdown by plan between employer and retiree. Indicate if plans are closed, or have limited entry.

- iv. Clearly indicate how the responsibility for payment is divided between employer and retiree for pre-Medicare and post-Medicare retirees (both as percentage of total payment as well as the actual dollar amount) as well any Medicare Part D subsidies that are reflected. Provide amounts for grandfathered and non-grandfathered employees if the amounts are different. Indicate if the amounts are percentages or flat dollar amounts for pre-Medicare and post-Medicare retirees. Indicate if the amounts are the same for all retirees or if they vary based on age or service for pre-Medicare and post-Medicare retirees. Include a rate table that shows premium cost broken out by employer responsibility vs. retiree responsibility.
 - v. For post-retirement medical plans: Provide a description of what groups make up the experience pool used to determine the premiums.
- (b) A copy of Summary Plan Document (SPD) for each plan, even if previously submitted. If an SPD is not available, provide any other documents such as an employee handbook/administrative manual that provide an explanation of the provisions of the plan(s). If an SPD is not available explain why.
 - (c) The impact that recent plan amendments have had on the expected benefit payments. Include date of plan amendment as well as date amendment is first effective.
 - (d) Any possible future amendments to the PRB Plan(s) which the Contractor plans to make during that fiscal year.
 - (e) Outline the opportunities that are being used or considered related to strategy, design, and cost containment.
 - (f) If HRAs are used, provide information including the effective date, the current amounts provided, previous amounts provided, if different, and how HRAs are indexed in future periods, if applicable. Please provide the information directly in the narrative of the PRB Management Plan. Please do not reference another document, such as the accounting report.

Please note that if the information submitted in July as part of the FY 2024 budget request represents your best estimate of future contributions to be submitted for reimbursement, you may so indicate on the iBenefits form.

Please also complete and submit the PRB Management Plan Checklist Excel sheet with your PRB Management Plan Narrative and PRB Reimbursement Projections Excel form, in order to confirm a complete submission.

An iBenefits data call is being issued to collect the PRB Management Plan information on PRB Plans. If there are any changes to the reimbursement projections for the PRB already in the iBenefits system, an updated spreadsheet with projections should be completed for each PRB Plan with changes. Contractor representatives shall have a conference call with DOE to discuss the PRB Management Plan unless they are advised by DOE that no call is required this year.

Questions regarding iBenefits may be directed to iBenefits_Support@hq.doe.gov. Any other questions may be directed to Martin McCaulay at martin.mccaulay@hq.doe.gov; or within NNSA to Megan Welborn at megan.welborn@nnsa.doe.gov.