

Items 13 and 18 of Comprehensive Premium Filing Proposed Changes for 2020 Filings

Item 13 – Final Filing

Question - no change

13 Final filing – If this is the last filing for this plan, enter the date of event __/__/____ and check box that best describes why filing obligation is ceasing:
 Merger/Consolidation Trusteeship Distribution pursuant to termination Cessation of covered status (enter explanation)

Revised instructions

13 Final premium filing

If this is the last premium filing for this plan, check the box to indicate the reason:

- the plan merged or consolidated with another plan,
- the plan was trusted under ERISA section 4042,
- the plan completed a distribution pursuant to termination, or
- the plan ceased to be covered by Title IV of ERISA a covered plan.

If the reason is a cessation of coverage, include an explanation as to why you believe the plan is no longer covered (e.g., the only remaining participant is a substantial owner), and if you have not already done so, request a determination by submitting a coverage determination form, available on PBGC's "[Pension Insurance Coverage](#)" webpage.

Regardless of the reason for this being the final filing, report the date of the event that led to the cessation of the requirement to file. If the reason this is the last premium filing is because:

- of a Merger or Consolidation, report the effective date of the Merger or Consolidation;
- of an involuntary or distress termination, report the effective date of the trusteeship;
- Assets were distributed pursuant to a termination:
 - for a Single-employer Plan that completed a standard termination, report the date on which the distribution of the plan's assets in satisfaction of all Benefit Liabilities was completed (the same date reported on PBGC Form 501 in item 3a), or
 - for a Multiemployer Plan that distributed all its assets pursuant to ERISA section 4041A, report the date the distribution is completed; or
- of a cessation of PBGC coverage, report the date coverage ceased.

See also "Failure to report a filing as the final premium filing" in the "Correcting Errors, Credit Balances and Reconciling Estimates" section.

Item 18 – Risk transfer Activity

Revised Question

18. Risk transfer activity – Do not complete this item if this is the last filing for this plan.

a Lump Sum Windows: If the plan provided one or more lump sum windows during the prior premium payment year, report the number of participants eligible to elect a lump sum under all such windows and the number of participants who elected a lump sum:

(1) Participants not in pay status when lump sum was offered: Eligible to elect lump sum _____ Elected lump sum _____

(2) Participants in pay status when lump sum was offered: Eligible to elect lump sum _____ Elected lump sum _____

b Annuity purchases: If the plan purchased annuities for a group of participants during the prior premium payment year, report the number of participants for whom an annuity was purchased:

(1) Participants not in pay status when annuity was purchased: _____

(2) Participants in pay status when annuity was purchased: _____

Revised instructions

18 Risk transfer activity – Do not complete this item if this is the final filing for the plan.

a Lump Sum Windows – If the plan provided one or more Lump Sum Windows for which the election period ended during the Prior Premium Payment Year, enter the requested information with respect to participants eligible to elect a lump sum under the window. For this purpose:

- Disregard lump sums offered:
 - In the course of routine plan operations,
 - In conjunction with a plan termination,
 - Upon a participant’s separation from service, or
 - As part of an incentive program to encourage active participants to retire early (commonly called an early retirement window).
- Disregard lump sums paid under mandatory cash out provisions.
- Include beneficiaries of deceased participants that were eligible to elect a lump sum in conjunction with the Lump Sum Window.
- A participant eligible for a Lump Sum Window whose offer letter is undeliverable may be excluded from the “Participants eligible to elect a lump sum” count.
- If the exact counts are not readily available, reasonable estimates based on readily available plan records may be reported.
- Disregard Lump Sum Windows for which the election period ended after the end of the Prior Premium Payment Year.

Note re: certain 2019 Lump Sum Windows – The 2019 Comprehensive Premium Instructions required reporting information about Lump Sum Windows that occurred during the 2019 plan year and ended more than 60 days before the 2019 premium filing was submitted. Include information about such windows in this filing.

b Annuity Purchases - If the plan purchased annuities for any participants during the Prior Premium Payment Year, enter the requested information with respect to those participants. For this purpose:

- Do not include annuity contracts:
 - Purchased in the course of routine plan operations,
 - Purchased in conjunction with a plan termination, or
 - That remain an asset of the plan (commonly called a “buy-in”).
- Include beneficiaries of deceased participants for whom an annuity was purchased.

- If the exact counts are not readily available, reasonable estimates based on readily available plan records may be reported.

Note re: certain 2019 annuity purchases – The 2019 Comprehensive Premium Instructions required reporting information about annuity purchases that occurred during the 2019 plan year and ended more than 60 days before the 2019 premium filing was submitted. Include information about such windows in this filing.