

# Sample Do Not Use

**SCHEDULE A**  
(PBG Form 1)  
**1999**

## Single-Employer Plan

Variable Rate Premium  
(See Part H for General Instructions and Part I for Line-By-Line Instructions)

Approved OMB 1212-0009

**412760**

Photocopies of this form may not be filed.

(a) Plan Year from  M  M  D  D  Y  Y  Y  Y  
Form 1 line 12(a):  **1 9 9 9**

(b) EIN/PN from Form 1  9-digit EIN  3-digit PN   
line 3 (a) and (b):

(c) Plan Name:

### SECTION ONE: FILING STATUS. All Single-Employer plans must complete this section.

1. (a) **Plans Exempt from Variable Rate Premium:** Check a single box, go to line 5 and enter \$0. See Section Four for required certifications.
- (1)  No Vested Participants. (2)  412(i) Plan. (3)  Fully funded plan with fewer than 500 Participants.  
M M D D Y Y Y Y
- (4)  Standard Termination with a pre-1999 Plan Year proposed termination date of:
- (5)  Plan at Full Funding Limit.
- (b) **Filing Method if Plan is Not Exempt:** Check a single box and go to line 2. See Section Four for required certifications.
- (1)  General Rule. (2)  Alternative Calculation Method (ACM).  
(i)  Plan with fewer than 500 Participants. (ii)  Plan with 500 or more Participants.  
M M D D Y Y Y Y
- (3)  Modified ACM for Plan Terminating in Distress or Involuntary Termination with a pre-1999 Plan Year termination date of:

### SECTION TWO: UNFUNDED VESTED BENEFITS. Complete this section if you checked a box in Section 1.(b).

2. **Present Value of Vested Benefits:** Plan Values are determined as of:  M M D D Y Y Y Y

The assumed retirement age is  years. The adjusted values are based on a

Required Interest Rate of  % and an accrual factor of ...

	(a) Plan Value of Vested Benefits Value	Interest Rate	(b) Adjusted Value of Vested Benefits
(1) Retirees/beneficiaries receiving payments	<input type="text"/>	<input type="text"/> %	<input type="text"/>
(2) Participants not receiving payments	<input type="text"/>	<input type="text"/> %	<input type="text"/>
(3) Total (Line (1) plus line (2))	<input type="text"/>		<input type="text"/>

3. **Value of Plan Assets:**  M M D D Y Y Y Y

(a) Enter value of Plan Assets as of

(b) Enter contribution receivables included in line 3(a)

(c) Discounted paid contributions.   
(Note: For plans with fewer than 500 participants, this line is optional)

(d) Enter adjusted value of plan assets (Line 3(a) minus line 3(b) plus line 3(c))

4. **Adjusted Unfunded Vested Benefits:** Enter adjusted unfunded vested benefits. (ACM filers see instructions for this line in Part I, Subpart 7, for interest and significant events adjustments.)

### SECTION THREE: VARIABLE RATE PREMIUM. All Single-Employer plans must complete this section.

5. **Variable Rate Premium:** Enter here and on Form 1, line 15(b), either
- (a) \$0, if any box on line 1(a) was checked or if line 4 was \$0; or
- (b) the amount on line 4 multiplied by 0.009.

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EIN/PN from Form 1 line 3 (a) and (b):

EIN

PN

### SECTION FOUR: CERTIFICATIONS

**6. Certification of Plan Administrator.** All Single-Employer plan administrators must sign and complete this line. See instructions, Part H.7. I certify, under penalties of perjury (18 U.S.C. 1001), that I have examined the completed PBGC Form 1 (including Schedule A and attachments) and, to the best of my knowledge and belief, the Form 1 (including Schedule A and attachments) and this certificate are in conformance with the premium regulations and instructions, complete, and accurate, and any information I made available to the enrolled actuary is true, correct, and complete.

I further certify, under penalties of perjury (18 U.S.C. 1001), that, for the plan year preceding the premium payment year, a Participant Notice as provided for in ERISA section 4011 (29 U.S.C. 1311) and the PBGC's regulation on Disclosure to Participants (29 CFR Part 4011):

- (a)  Was not required to be issued; Or,
- (b)  Was issued as required; Or,
- (c)  An explanation is attached.

**+** NOTE: Check box (a), (b), or (c). If you check box (c), attach an explanation and check the box in item 19 on Form 1. **+**  
 Check box (a) if no variable rate premium was required for the plan year preceding the premium payment year or the plan was otherwise exempt (see instructions).

Signature of Single-Employer Plan Administrator

Date

Print or type first name of individual who signs      Print or type last name of individual who signs

**7. Certification of Enrolled Actuary.** An Enrolled Actuary must sign and complete the certification below if: (1) the box on line 1(b)(1) is checked; or (2) any one or more of boxes (a) through (e) below is applicable. (See the **Certification Requirements** instructions in Part H, Item 4 for the filing method you selected to determine which of boxes (a) through (e) below are applicable.)

NOTE: If any one or more of boxes (a) through (e) below is applicable, the Enrolled Actuary must also initial the applicable box(es). Initial, do not check, the applicable box(es).

I certify, under penalties of perjury (18 U.S.C. 1001), that I have examined the completed Schedule A and to the best of my knowledge and belief, the schedule and this certificate are in conformance with the premium regulations and instructions, complete and accurate, and any information I made available to the plan administrator is true, correct, and complete, and further that:

(a)  (Initials) The plan had 500 or more participants as of the premium snapshot date; the actuarial value of plan assets equals or exceeds the value of all accrued benefits under the plan (valued at the Required Interest Rate); and the entry on line 2(a) is the present value of accrued benefits.

(b)  (Initials) The plan had no unfunded vested benefits and fewer than 500 participants both as of the premium snapshot date.

(c)  (Initials) The adjusted value of vested benefits on line 2(b) is the same as the plan value of vested benefits entered on line 2(a), Schedule A, because the plan interest rate used to value the vested benefits entered on lines 2(a)(1) and 2(a)(2) was equal to or less than the Required Interest Rate.

(d)  (Initials) The adjusted unfunded vested benefits reported on Schedule A reflect, in a manner consistent with generally accepted actuarial principles and practices, the occurrence, if any, of any of the significant events described in the premium regulation and instructions. (NOTE: If you initial this box, you must complete the following information.)

(1) Check each significant event (S.E.) that occurred between the determination date entered on line 2 of this Schedule A and the premium snapshot date (see Part H 5(d) of instructions for definitions):

- S.E. (1)     S.E. (2)     S.E. (3)     S.E. (4)     S.E. (5)     S.E. (6)     S.E. (7)     No Significant Events

(2) Total amount included in line 4 due to significant events

(If this amount is negative, please check this box:  .....

(e)  (Initials) The plan meets the requirements for the exemption applicable to plans at the full funding limit.

Enrollment Number

Signature of Enrolled Actuary

Date

Print or type first name of individual who signs      Print or type last name of individual who signs

Street Address

City

State

Zip Code