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May 1, 2025

Pension Benefit Guaranty Corporation
Multiemployer Program Division
1200 K Street, N.W.
Washington DC 20005

**Re: Local 1922 Pension Fund –
Application for Special Financial Assistance under ERISA Section 4262**

Dear sir/madam:

This letter is to formally request Special Financial Assistance (SFA) in accordance with section 4262 of the Employee Retirement Income Security Act of 1974 (ERISA) and PBGC's Final Rule in regards to SFA (Rule, 29 CFR part 4262).

Below is the information required in Section D of the Instructions for the SFA Application under PBGC's Final Rule:

(1) Plan Sponsor:

Board of Trustees of the Local 1922 Pension Fund
1065 Old Country Road, Suite 202
Westbury, NY 11590-5692
Phone: (516) 334-4140

(2) Plan Sponsor's Authorized Representative

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Other Authorized Representatives

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(3) SFA Eligibility Criteria:

The plan was in critical and declining status for the plan years beginning in 2020 and 2021, and is eligible for SFA under § 4262.3(a)(1) of PBGC's SFA regulation.

(4) A description of the development of the assumed future contributions and future withdrawal liability payments is provided in the attached Exhibit D – 05.

(5) Actuarial assumptions used to determine the SFA amount are outlined in the certification from the plan's enrolled actuary labeled as 'SFA Amount Cert Local 1922 PF.pdf' which is included as part of this application. The changes from the assumptions used in the pre-2021 actuarial certification and supporting documentation are outlined in the attached Exhibit D – 06(b).

Please contact the Plan Sponsor's Authorized Representative for any additional information.

Sincerely,



Dewey Dennis, EA, MAAA
Consulting Actuary, Authorized Representative of the Plan

Exhibit D – 05

Projected Future Contributions from Currently Contributing Employers

Contribution Base Units (CBUs) are based on the actual CBUs for each of the currently contributing employers for the plan year ending June 30, 2019, the last plan year before the measurement date that did not contain the COVID Period, as defined in the PBGC guidance SFA 22-07. The actual total CBUs in the plan year ending June 30, 2019, for the current employers are in the table below:

Employer	Unit	CBUs in the Plan Year Ended 6/30/2019
COLONIAL WIRE & CABLE CO	Earnings	1,176,161.16
DUPLEX ELECTRICAL SUPPLY INC.	Earnings	422,306.09
GREENVALE ELECTRIC	Earnings	261,043.83
LOCAL 1922 PENSION FUND	Earnings	140,130.26
LOCAL UNION 1922 IBEW	Earnings	112,456.17
MICHAELS ELECTRIC	Earnings	1,017,207.83
PRECISION ELECTRONICS	Earnings	152,280.00
SPECTRON GLASS & ELEC. INC.	Earnings	280,832.61
SPECTRONICS CORP.	Earnings	2,596,464.64
UNITED EMPLOYEES HEALTH PLANS	Earnings	411,389.04
TOTAL		6,570,271.62

Following Example #1 of PBGC guidance SFA 22-07, Section IV(4)(1), CBU's are assumed to increase by 2.00% per year for the three plan years through June 30, 2022, to reflect assumed salary increases, then are assumed to decline 2.14% per annum for the next seven plan years through June 30, 2029, and are assumed to decline 1.00% per annum thereafter. Declines due to employer withdrawals are not reflected for the period July 1, 2019, through June 30, 2022, as an actual withdrawal from the Fund in 2022 is reflected as significant plan experience. For the period from the measurement date of December 31, 2022, through plan year end June 30, 2023, CBUs are assumed to be one-half of the annual CBUs for that plan year.

The projected CBUs are multiplied by contribution rates as negotiated by July 9, 2021. Below is a summary of those rates.

Employer	Contribution Rate as a % of Earnings in effect as of 7/9/21
COLONIAL WIRE & CABLE CO	3.45%
DUPLEX ELECTRICAL SUPPLY INC.	3.45%

Employer	Contribution Rate as a % of Earnings in effect as of 7/9/21
GREENVALE ELECTRIC	5.75%
LOCAL 1922 PENSION FUND	5.75%
LOCAL UNION 1922 IBEW	5.75%
MICHAELS ELECTRIC	3.45%
PRECISION ELECTRONICS	2.30%
SPECTRON GLASS & ELEC. INC.	2.30%
SPECTRONICS CORP.	3.45%
UNITED EMPLOYEES HEALTH PLANS	5.75%

The resulting projected annual contributions are listed in the file 'Template 8 Local 1922 PF.xlsx' which is a part of this application.

It is assumed that contributions are deposited in equal monthly installments throughout the plan year and are paid at the end of the month.

Projected Withdrawal Liability Payments

One employer, Micro Contacts, made quarterly payments under a settlement agreement to satisfy its full withdrawal liability obligation, with payments due as follows: \$7,742.71 due on February 1, 2023, \$7,605.26 due on May 1, 2023, and \$7,467.82 due on August 1, 2023.

A second employer, All Service Equipment Corp., is currently making monthly payments under a settlement agreement to satisfy its full withdrawal liability obligation, which provides for an initial payment of \$13,429.14 due October 15, 2023, and monthly payments of \$3,581.81 due on the 15th each month from October 15, 2023 through September 15, 2025. This employer is currently making payments as scheduled.

In the projection, it is assumed that withdrawal liability payments are made at the beginning of the month they are due, or on the due dates specified under each settlement agreement. It is assumed that there is a 100% chance that all payments will be collected from each employer currently making payments under a settlement agreement.

Schwing Electric withdrew from the Fund effective June 30, 2022, and paid \$1,030,000 to the Fund in August 2022 in full satisfaction of its withdrawal liability.

Future employer withdrawals from the plan are assumed to account for 100% of the decline in CBUs each year. All future withdrawals are assumed to happen at the end of the plan year, with the first withdrawal liability payment due January of the plan year following the withdrawal. Future withdrawal liability payments are estimated in the aggregate, based upon highest average CBUs for the three consecutive

years out of the ten years preceding the assumed year of withdrawal. For this purpose, actual CBUs for the current employers are reflected for the plan years through the plan year ending June 30, 2022. The highest average CBUs are then multiplied by the average contribution rate in the plan year ending June 30, 2022. Withdrawal liability payments are assumed to be made quarterly each January, April, July and October. All future withdrawal liability payments are assumed to continue for 20 years. The probability that withdrawal liability payments will be collected from future employer withdrawals is 50%.

The expected payments from the future withdrawals are summarized in the file 'Template 8 Local 1922 PF.xlsx' which is a part of this application.

Exhibit D – 06(b)

Changes in Actuarial Assumptions from the July 1, 2020, Actuarial Certification (excluding the plan's non-SFA and SFA interest rates)

The following assumptions were changed from the July 1, 2020, actuarial certification:

1. Mortality

Old assumption: The 1983 Group Annuity Mortality Table with no projection was used for all participants.

The mortality table and projection scale are outdated and unreasonable.

New assumption: Pri-2012 amount-weighted blue collar mortality table with fully generational projection using scale MP-2021.

The Pri-2012(BC) mortality table is the most recent table published by the Society of Actuaries and, in conjunction with the MP-2021 projection scale, is expected to better reflect anticipated Fund experience.

2. Retirement

Old assumption: Active members retire at age 65, or at age at entry plus five years if entered after age 60. Inactive members retire at age 65.

This assumption is unreasonable as while the retirement assumption does not have significant numerical impact for calculating liabilities for an annual actuarial valuation, it may be meaningful in a 30-year cash flow projection.

New assumption: For the actives eligible to retire, the retirement rates are as follows:

<u>Age</u>	<u>Rate</u>
55-61	5%
62	25%
63-64	10%
65+	100%

Inactive members are assumed to retire at age 65.

The new assumption allows for a more reasonable measurement of the cash flow. Over the last five plan years, the distribution of actual retirements was as shown below. During the two plan years ended June 30, 2020, and June 30, 2021, the Fund experienced a substantial drop in active participants due to the COVID pandemic and the withdrawal of five employers from the Fund. As a result, the new assumption is based upon the pre-COVID experience for the three plan years ended June 30, 2017, 2018 and 2019.

Retirement Age	Experience for 7/1/16-6/30/19			Experience for 7/1/16-6/30/21		
	Exposed	Actual Retirements	Actual q's	Exposed	Actual Retirements	Actual q's
55	22	1	4.5%	29	1	3.4%
56	19	1	5.3%	30	2	6.7%
57	20	0	0.0%	32	5	15.6%
58	21	2	9.5%	35	4	11.4%
59	20	2	10.0%	31	5	16.1%
60	12	0	0.0%	22	1	4.5%
61	9	1	11.1%	25	4	16.0%
62	11	3	27.3%	20	7	35.0%
63	12	0	0.0%	15	1	6.7%
64	18	3	16.7%	21	3	14.3%
65+	79	13	16.5%	137	24	17.5%
Total	243	26	10.7%	397	57	14.4%

3. Withdrawal

Old assumption: No terminations before retirement age are assumed.

This assumption is unreasonable as while the withdrawal assumption does not have significant numerical impact in calculating liabilities under the unit credit cost method, it may be meaningful in a 30-year cash flow projection.

New assumption: Withdrawal rates per the Sarason T-6 Table. Sample percentage rates are as follows:

<u>Age</u>	<u>Termination*</u>
20	8.00%
25	7.80
30	7.50
35	7.00
40	6.31
45	5.52
50	4.26
55	2.41
60	1.69

* Termination rates cease at earliest retirement age.

The new assumption allows for a more reasonable measurement of the cash flow. The withdrawal table was chosen based upon the industry (electrical workers) and results in reasonable projections of the demographic characteristics of the active group.

4. Administrative Expenses

Old assumption: \$450,000 per annum, increasing 1.0% per year. This assumption applied through the plan year ending June 30, 2034, the last year of projection reflected in the 2020 certification.

This assumption is unreasonable as it does not reflect anticipated Plan experience beyond June 30, 2034.

New assumption: For all administrative expenses, including PBGC premiums, \$243,752 for the six months ended June 30, 2023, and \$460,125 per annum for the plan year ending June 30, 2024, increasing at 2.25% per annum thereafter. The \$243,752 for the six months ended June 30, 2023 is based on an annual assumption of \$450,000, divided by two, and adjusted for the PBGC premiums due for the plan year. The \$460,125 for the plan year ending June 30, 2024 is based on the \$450,000 assumption, increased by 2.25% per annum for one year. PBGC premiums are calculated as the expected number of plan participants at the beginning of the plan year times the premium rate for the year. The premium rate is \$35 for the plan year beginning July 1, 2023. For the plan years July 1, 2024 through July 1, 2030, the premium rate will increase by 2.25% per annum. The rate will be \$52 per participant for the July 1, 2031 plan year, and will increase 2.25% per annum thereafter. Total annual administrative expenses are limited to 35% of expected benefit payments for each projection year. Administrative expenses are paid in equal monthly installments throughout the plan year and are paid at the end of the month. Total annual administrative expenses are limited to 35% of expected benefit payments for each projection year.

The old assumption is outdated and unreasonable. The new assumption better reflects the past and the anticipated Fund experience. Below are the administrative expenses of the Fund over the last five plan years:

<u>Plan Year</u>	<u>Administrative Expenses</u>
2022	\$444,043
2021	\$447,102
2020	\$451,694
2019	\$411,789
2018	\$369,142

The bond market was used as a guide for reasonably expected inflation. Specifically, the difference between a nominal Treasury bond rate and the inflation-adjusted Treasury Inflation-Protected Securities (“TIPS”) rate implies the average annual inflation rate expected by bond-market investors over the life of the bond through maturity. The nominal Treasury rate is the annual yield an investor receives when the bond matures, with no adjustments. The TIPS rate is the annual yield an investor receives to maturity in addition for protection from inflation. In other words, the investor in TIPS receives extra payments to account for inflation.

To develop the assumed 2.25% per year inflation on administrative expenses, actual TIPS were examined and according to <https://tradingeconomics.com/united-states/30-year-tips-yield>, as of December 30, 2022, the annual yield on 10-year Treasury bonds was 3.83%, and the yield after inflation was expected to be 1.58%, indicating an inflation adjustment of 2.25%, while the annual yield on 30-year Treasury bonds was 3.96%, and the yield after inflation was expected to be 1.67%, indicating an inflation level of 2.29%. Similarly, as of January 31, 2023, the annual yield on 10-year Treasury bonds was 3.53%, and the yield after inflation was expected to be 1.27%, indicating an inflation adjustment of 2.26%, while the annual yield on 30-year Treasury bonds was 3.66%, and the yield after inflation was expected to be 1.45%, indicating an inflation level of 2.21%.

Current administrative expenses are in excess of 30% of benefit payments. It is not reasonable to expect that these expenses are going to fall to the level of, for example, 15% of benefit payments, since our benefit payments are only in the \$1 million to \$1.5 million range and fixed costs of administering the Plan are not affected by the size of the benefit payments. A limit on administrative expenses of 35% of benefit payments was chosen as it allows for an expected increase in the early projection years, but provides for a decrease in projected expenses as the size of the plan decreases in the later projection years. Plan history has shown an upward trend in administrative expenses, including recent history and, with inflation the way it is, the trend in the near future is expected to continue upward for a period of time.

5. New Entrant Profile

Old assumption: Terminating members are replaced by new hires whose demographic characteristics reflect the demographic profile of participants they are replacing.

This assumption is unreasonable as while the entry age assumption does not have significant numerical impact in a short-term projection, it may be meaningful in a 30-year cash flow projection.

New assumption: New entrants are assumed to be 89% male with the following age distribution:

<u>Age</u>	<u>Weighting</u>
25	45%
35	15
45	25
55	15

The new assumption allows for a more reasonable measurement of the cash flow. Over the last five years, the distribution of the new entrants was as shown below:

Age	Plan Year Starting July 1,				
	2016	2017	2018	2019	2020
less than 30	7	11	17	5	5
30-39	3	5	5	0	1
40-49	3	7	5	3	5
50+	3	1	2	3	7
Total	16	24	29	11	18

Age	Plan Year Starting July 1,				
	2016	2017	2018	2019	2020
less than 30	44%	46%	59%	45%	28%
30-39	19%	21%	17%	0%	6%
40-49	19%	29%	17%	27%	28%
50+	19%	4%	7%	27%	39%

Out of 98 total new entrants over the five-year period, eleven were females.

6. Withdrawal Liability Payments

Old assumption: No future withdrawal liability payments were assumed.

The old assumption is outdated.

New assumption: Micro Contacts made its remaining quarterly payments of \$7,742.71 due on February 1, 2023, \$7,605.26 due on May 1, 2023, and \$7,467.82 due on August 1, 2023. All Service Equipment Corp. made its initial payment of \$13,429.14 due on October 15, 2023, and monthly payments of \$3,581.81 due on the 15th of each month from October 2023 to date. There is a 100% probability that All Service Equipment Corp. will make its remaining monthly payments of \$3,581.81 that are due the 15th each month through September 15, 2025. The payments are assumed to be made at the beginning of the month due, or on the due dates specified under each settlement agreement.

Future employer withdrawals from the plan are assumed to account for 100% of the decline in CBUs each year. All future withdrawals are assumed to happen at the end of the plan year, with the first withdrawal liability payment due July of the plan year following the withdrawal. Future withdrawal liability payments are estimated in the aggregate, based upon highest average CBUs for the three consecutive years out of the ten years preceding the assumed year of withdrawal. For this purpose, actual CBUs for the current employers are reflected for the plan years through the plan year ending June 30, 2022. The highest average CBUs are then multiplied by the average contribution rate for such employers in the plan year ending June 30, 2022. Withdrawal liability payments are assumed to be made

quarterly each January, April, July and October. All future withdrawal liability payments are assumed to continue for 20 years. The probability that withdrawal liability payments will be collected from future employer withdrawals is 50%.

The old assumption is outdated and does not reflect current settlement agreements. The new assumption reflects anticipated Plan experience.

During the five plan years ended June 30, 2018, through June 30, 2022, seven employers withdrew from the Fund. Out of these seven, two employers went out of business and paid no withdrawal liability, and two employers owed no withdrawal liability as a result of the de minimis rules. The remaining three employers paid, or are paying, all or a portion of their withdrawal liability under settlement agreements. For the seven employers, the total withdrawal liability payments to be made under these agreements equal approximately 51% of the total withdrawal liability payments due. Based on this recent experience, the collectability of withdrawal liability payments from future employer withdrawals is assumed to equal 50%.

7. Terminated Vested Members Over Normal Retirement Age

Old assumption: Terminated vested members over normal retirement age were assumed to take their benefit on the valuation date, and are assumed to collect a lump sum retroactive payment equal to the missed payments from normal retirement age through the valuation date. No delayed retirement increase was applied.

New assumption: Terminated vested members over normal retirement age are assumed to collect their benefit, adjusted for the delayed commencement, on the valuation date, July 1, 2021. There were 75 terminated vested members over normal retirement age on July 1, 2021, excluding six over age 85. No benefits for the terminated vested members over age 85 were reflected in the cashflow.

The old assumption is not reasonable and does not reflect current plan practice. The new assumption better reflects anticipated Plan experience and is consistent with Section III(F) of the PBGC SFA assumptions guidance 22-07. The list of the 75 members for whom the delayed retirement increase was valued is in the file 'TVs over NRA Local 1922 PF.xlsx' which was included as a part of the original application.

The Fund retains the services of Berwyn Group. Berwyn Group has an app for a Death Check Verification Service, which is checked on a monthly basis. Letters are sent to those at or approaching age 70½ with an application for pension benefits based on the most current address on record. New addresses are checked for any mail coming back undeliverable for this and other mailings. Fund records, phone calls and the internet are also used to try to locate members.

The results of a recent death audit are included as the file 'Death Audit Local 1922 PF.pdf' which is part of this application.

All known deaths which occurred before the date of the census data used to determine the SFA amount (July 1, 2021) are reflected in the database used for the cashflow projections. For terminated vested members past normal retirement date, all known deaths which occurred before the

measurement date (December 31, 2022) are reflected in the database used for the cashflow projections.

8. Wage Increases

Old assumption: No future wage increases are assumed.

This assumption is unreasonable as while the wage increase assumption does not have significant numerical impact in calculating liabilities under the unit credit cost method, it is meaningful in a 30-year cash flow projection.

New assumption: 2.0% annual increases in participant wages.

The new assumption reflects the actual and anticipated experience of the plan. The actual increases in average wages since the plan year beginning July 1, 2010, is illustrated below.

Plan Year End Date	Average Earnings	Percent Change	
6/30/2011	37,945		
6/30/2012	40,667	7.2%	
6/30/2013	40,596	-0.2%	
6/30/2014	40,633	0.1%	
6/30/2015	42,339	4.2%	
6/30/2016	43,233	2.1%	
6/30/2017	42,972	-0.6%	
6/30/2018	43,152	0.4%	
6/30/2019	45,678	5.9%	
6/30/2020	43,314	-5.2%	COVID Year
6/30/2021	40,978	-5.4%	COVID Year
6/30/2022	45,212	10.3%	COVID Year
Geometric Average:			
All Years		1.6%	
Excluding COVID Years		2.3%	

The new assumption better reflects anticipated Plan experience.

9. Contribution Base Units (CBUs)

Old assumption: CBUs and the active employee population remain level in future years.

This assumption is unreasonable because it does not reflect the continuing decline in CBU levels.

New assumption: The new assumption is consistent with Section IV(A) of the PBGC's SFA assumptions guidance 22-07, and assumes a 2.00% per annum increase in CBUs through the plan year ended June 30, 2022, due to salary increases; followed by a 2.14% per annum decline in CBU's through the plan year ended June 30, 2029,

due to the combined effect of employer withdrawals and salary increases; and a 1.00% per annum decline in CBU's thereafter. 100% of the assumed decline in CBUs is assumed to be due to future employer withdrawals. For the period between July 1, 2019, and June 30, 2022, no employer withdrawals are assumed, as an actual withdrawal effective June 30, 2022, is reflected as Significant Plan Experience as described in item 10 below. The initial CBU amount used to project CBUs is the actual amount of CBUs for the plan year ended June 30, 2019, the last plan year ending before the measurement date that does not include the COVID Period.

The actual decline in CBU's since 2009 is illustrated below.

- All employers (including those withdrawn):

Plan Year End Date	Total Contribution Base Units (Earnings)	CBU Decline
6/30/2009	13,208,431	
6/30/2010	11,662,536	88.30%
6/30/2011	12,180,393	104.44%
6/30/2012	12,525,466	102.83%
6/30/2013	12,178,729	97.23%
6/30/2014	11,620,950	95.42%
6/30/2015	11,939,483	102.74%
6/30/2016	11,802,742	98.85%
6/30/2017	11,129,828	94.30%
6/30/2018	10,744,841	96.54%
6/30/2019	10,643,023	99.05%
6/30/2020	10,222,114	COVID Period Exclusion
6/30/2021	8,400,581	COVID Period Exclusion
6/30/2022	8,409,523	COVID Period Exclusion
(1) Product of above numbers		80.58% (1)
(2) = (1) to the 1/10 power		97.86% (2)
(3) = geometric average = 1 minus (2)		2.14% (3)

- With withdrawn employers removed:

Plan Year End Date	Total Contribution Base Units (Earnings)	CBU Decline
6/30/2009	5,611,955	
6/30/2010	4,862,639	86.65%
6/30/2011	5,151,549	105.94%
6/30/2012	5,316,442	103.20%
6/30/2013	5,236,535	98.50%
6/30/2014	5,448,473	104.05%
6/30/2015	5,748,996	105.52%
6/30/2016	6,596,244	114.74%
6/30/2017	6,556,940	99.40%
6/30/2018	6,678,693	101.86%
6/30/2019	6,570,272	98.38%
6/30/2020	6,187,558	COVID Period Exclusion
6/30/2021	5,395,590	COVID Period Exclusion
6/30/2022	5,223,264	COVID Period Exclusion

(1) Product of above numbers	117.08%	(1)
(2) = (1) to the 1/10 power	101.59%	(2)
(3) = geometric average = 1 minus (2)	-1.59%	(3)

The new assumption better reflects anticipated Plan experience.

10. Significant Plan Experience

The largest contributing employer, Schwing Electric, withdrew from the Fund effective June 30, 2022. This employer made up 29% of the expected annual contributions to the Fund, as illustrated below, and as such the withdrawal is a significant event.

Employer	Assumed CBUs in the Plan Year Ended 6/30/2022	Rate	Expected Contribution
COLONIAL WIRE & CABLE CO	1,248,151.63	3.45%	43,061.23
DUPLEX ELECTRICAL SUPPLY INC.	448,154.60	3.45%	15,461.33
GREENVALE ELECTRIC	277,021.80	5.75%	15,928.75
LOCAL 1922 PENSION FUND	148,707.35	5.75%	8,550.67
LOCAL UNION 1922 IBEW	119,339.39	5.75%	6,862.02
MICHAELS ELECTRIC	1,079,469.08	3.45%	37,241.68
PRECISION ELECTRONICS	161,600.75	2.30%	3,716.82
SCHWING ELECTRIC	2,843,599.73	3.45%	98,104.19

Pension Benefit Guaranty Corporation
May 1, 2025

Employer	Assumed CBUs in the Plan Year Ended 6/30/2022	Rate	Expected Contribution
SPECTRON GLASS & ELEC. INC.	298,021.81	2.30%	6,854.50
SPECTRONICS CORP.	2,755,389.05	3.45%	95,060.92
UNITED EMPLOYEES HEALTH PLANS	436,569.34	5.75%	25,102.74
TOTAL	9,816,024.54	3.63%	355,944.86
 TOTAL EXCLUDING SCHWING ELECTRIC	 6,972,424.81	 3.70%	 257,840.67

Schwing Electric paid \$1,030,000 to the Fund in August 2022 in full satisfaction of their withdrawal liability.

New assumption: In the projection of benefit payments and expenses, active employees of Schwing Electric are assumed to terminate employment as of June 30, 2022. No CBU's (earnings) or annual contributions are assumed from this Employer on and after July 1, 2022.

SFA AMOUNT CERTIFICATION BY THE PLAN'S ACTUARY

The Trustees of the Local 1922 Pension Fund are applying to the Pension Benefit Guaranty Corporation (PBGC) for Special Financial Assistance (SFA) under § 4262 of ERISA. This is to certify that the requested amount of **\$14,707,737**, calculated as of the **SFA measurement date December 31, 2022**, is the amount to which the plan is entitled under § 4262 of ERISA and § 4262.4 of PBGC's SFA regulation, and to document the assumptions and methods used in the calculation of the SFA amount and the source of the data.

The census data used in determining the SFA amount is as of July 1, 2021, and was provided by the Fund Office for purpose of the actuarial valuation as of that date.

The assumptions used in determining the SFA amount are attached to this Certification.

The undersigned actuaries of First Actuarial Consulting, Inc. meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained in this certification. All the calculations were performed in accordance with our understanding of generally accepted actuarial principles and practices and this report, to our knowledge, is complete and accurate and complies with the reasonable actuarial-assumption rules.

The undersigned actuaries certify that the requested SFA amount of \$14,707,737, calculated as of the SFA measurement date December 31, 2022, as indicated on Template 4A attached to this application is the amount to which the plan is entitled under section 4262(j)(1) of ERISA and § 4262.4 of PBGC's SFA regulation.



Dewey A. Dennis, F.C.A., M.A.A.A.
Enrolled Actuary No. 23-05712



Victoria Jones, F.S.A., M.A.A.A.
Enrolled Actuary No. 23-04371

ASSUMPTIONS TO DETERMINE SFA AMOUNT

The following assumptions were used to determine the SFA amount:

Interest Rates 5.85% per annum for non-SFA assets; 3.77% per annum for SFA assets.

Mortality Pri-2012 amount-weighted Blue Collar (Pri-2012(BC)) table projected on a fully generational basis with scale MP-2021.

Retirement Age For the actives eligible to retire, the retirement rates are as follows:

<u>Age</u>	<u>Rate</u>
55-61	5%
62	25%
63-64	10%
65+	100%

Inactive members are assumed to retire at age 65.

Termination Rates Termination rates per the Sarason T-6 Table. Sample percentage rates are as follows:

<u>Age</u>	<u>Termination*</u>
20	8.00%
25	7.80
30	7.50
35	7.00
40	6.31
45	5.52
50	4.26
55	2.41
60	1.69

* Termination rates cease at earliest retirement age.

Disability Rates No disabilities before retirement age are assumed.

Administrative Expenses For all administrative expenses, including PBGC premiums, \$243,752 for the six months ended June 30, 2023, and \$460,125 per annum for the plan year ending June 30, 2024, increasing at 2.25% per annum thereafter. The \$243,752 for the six months ended June 30, 2023 is based on an annual assumption of \$450,000, divided by two, and adjusted for the PBGC premiums due for the plan year. The \$460,125 for the plan year ending June 30, 2024 is based on the \$450,000 assumption, increased by 2.25% per annum for one year. PBGC premiums are calculated as the expected number of plan participants at the beginning of the plan year times the premium rate for the year. The premium rate is \$35 for the plan year beginning July 1, 2023. For the plan years

ASSUMPTIONS TO DETERMINE SFA AMOUNT (cont'd)

July 1, 2024 through July 1, 2030, the premium rate will increase by 2.25% per annum. The rate will be \$52 per participant for the July 1, 2031 plan year, and will increase 2.25% per annum thereafter. Total annual administrative expenses are limited to 35% of expected benefit payments for each projection year. Administrative expenses are paid in equal monthly installments throughout the plan year and are paid at the end of the month.

Marriage 88% of participants are assumed to be married. Husbands are assumed to be six years older than wives.

Form of Payment Participants not in pay status are assumed to elect the normal form of payment for single participants (life annuity).

New Entrants Profile New entrants are assumed to be 89% male with the following age distribution:

<u>Age</u>	<u>Weighting</u>
25	45%
35	15
45	25
55	15

Wage Increases Wages are assumed to increase by 2.0% per annum.

Contribution Base Units (CBUs) CBU's are assumed to increase 2% per annum from the plan year ending June 30, 2019 through the plan year ending June 30, 2022, then assumed to decline 2.14% per annum through the plan year ending June 30, 2029, and assumed to decline 1.00% per annum thereafter, as a result of future employer withdrawals from the Fund.

Contribution Rates As negotiated prior to July 10, 2021. Contribution rates as a percentage of earnings are as follows, and are assumed to remain constant in the future.

COLONIAL WIRE & CABLE CO	3.4500%
GREENVALE ELECTRIC	5.7500%
LAMAR LTG. CO	0.2875%
LOCAL UNION 1922 IBEW	5.7500%
MICHAELS ELECTRIC	3.4500%
PRECISION ELECTRONICS	2.3000%
SCHWING ELECTRIC	3.4500%
SPECTRONICS CORP.	3.4500%
SPECTRON GLASS & ELEC. INC.	2.3000%
UNITED EMPLOYEES HEALTH PLANS	5.7500%
DUPLEX ELECTRICAL SUPPLY INC.	3.4500%

ASSUMPTIONS TO DETERMINE SFA AMOUNT (cont'd)

Contributions are deposited in equal monthly installments throughout the plan year and are assumed to be paid at the end of the month.

The withdrawal of the largest employer, Schwing Electric, effective June 30, 2022, was reflected in the expected contributions after that date.

Withdrawal Liability Payments

One Employer, Micro Contacts, made quarterly payments under a settlement agreement to satisfy its full withdrawal liability obligation, with payments due as follows: \$7,742.71 due on February 1, 2023, \$7,605.26 due on May 1, 2023, and \$7,467.82 due on August 1, 2023.

A second employer, All Service Equipment Corp., is currently making monthly payments under a settlement agreement to satisfy its full withdrawal liability obligation, which provides for an initial payment of \$13,429.14 due October 15, 2023, and monthly payments of \$3,581.81 due on the 15th each month from October 15, 2023 through September 15, 2025. This employer is currently making payments as scheduled.

In the projection, it is assumed that withdrawal liability payments are made at the beginning of the month they are due, or on the due dates specified under each settlement agreement. It is assumed that there is a 100% chance that all payments will be collected from the Employer currently making payments under a settlement agreement.

Schwing Electric withdrew from the Fund effective June 30, 2022, and paid \$1,030,000 to the Fund in August 2022 in full satisfaction of its withdrawal liability.

Future employer withdrawals from the plan are assumed to account for 100% of the decline in CBUs each year. All future withdrawals are assumed to happen at the end of the plan year, with the first withdrawal liability payment due July of the plan year following the withdrawal. Future withdrawal liability payments are estimated in the aggregate, based upon highest average CBUs for the three consecutive years out of the ten years preceding the assumed year of withdrawal. For this purpose, actual CBUs for the current employers are reflected for the plan years through the plan year ending June 30, 2022. The highest average CBUs are then multiplied by the average contribution rate for such employers in the plan year ending June 30, 2022. Withdrawal liability payments are assumed to be made quarterly each January, April, July and October. All future withdrawal liability payments are assumed to continue for 20 years. The probability that withdrawal liability payments will be collected from future employer withdrawals is 50%.

Benefit Payments

Benefit payments are paid in equal monthly installments throughout the plan year and are paid at the beginning of the month.

ASSUMPTIONS TO DETERMINE SFA AMOUNT (cont'd)

The withdrawal of the largest employer, Schwing Electric, effective June 30, 2022, is reflected in the expected benefit payments after that date.

Census Data The census data as of the census date, July 1, 2021, reflects the results of death audits conducted by PBGC. For terminated vested participants, out of 39 matches in the death audit, 30 had reported dates of death before the census date. Out of those 30, five were determined not to match Fund records. Out of the 25 that matched Fund records, 13 were known to have a spouse, and 12 were known to be single. If it is known that a deceased member has a surviving spouse, the benefits due to the surviving spouse are included. If it is known that a deceased member is single, no surviving spouse benefits are included.

Of the remaining nine matches in the death audit, eight had reported dates of death after the census date but before the measurement date, and one had a reported date of death after the measurement date. Out of these nine, one was past Normal Retirement Age without a surviving spouse and is excluded from the cash flow, and one was past Normal Retirement Age with a surviving spouse, and the benefit due to the surviving spouse is included. The remaining seven deaths after the census date are not reflected for purposes of the application.

For retired participants, out of the 133 matches in the death audit, 76 had a reported date of death prior to the census date. Out of those 76, four were determined not to match Fund records. Out of the 72 that matched Fund records, 21 were determined to be deceased and were excluded from the cash flow, and one was determined to be alive and included in the cash flow. The remaining 50 were determined to be beneficiaries receiving payments who were included in the census data under their deceased spouse's Social Security number. A subsequent death audit of the 50 beneficiary records found 12 matches, out of which five did not match Fund records and were included in the cash flow, three had reported dates of death after the census date and were included in the cash flow and four were determined to be deceased and excluded from the cash flow. A further audit of these 50 beneficiaries, plus two new beneficiaries of deceased terminated vested participants, found one additional death with a reported date of death after the census date, who was included in the cash flow.

In addition, for retired participants, out of the 133 matches in the death audit, 39 had a reported date of death after the census date but prior to the measurement date, and 18 had a reported date of death after the measurement date, and these 57 were included in the cash flow.

For active participants, out of the five matches in the death audit, two had a reported date of death prior to the census date, but were determined not to match Fund records. Two had a date of death after the census date but prior to the measurement date, and one had a date of death after the measurement date, and these three were included in

ASSUMPTIONS TO DETERMINE SFA AMOUNT (cont'd)

the cash flow. In addition, one active participant was found to have also been included as a retired participant, and the active record was excluded from the cash flow.

All known deaths that occurred before the date of the census data used for SFA purposes are reflected for SFA calculation purposes.

PENALTIES OF PERJURY STATEMENT

Under penalty of perjury under the laws of the United States of America, I declare that I am an authorized trustee who is a current member of the Board of Trustees of the Local 1922 Pension Fund and that I have examined this application, including accompanying documents, and, to the best of my knowledge and belief, the application contains all the relevant facts relating to the application, all statements of fact contained in the application are true, correct, and not misleading because of omission of any material fact; and all accompanying documents are what they purport to be.



Patrick J. McCabe
Authorized Trustee

4/8/25

Date

Application Checklist

v20230727

Instructions for Section E, Item 1 of the Instructions for Filing Requirements for Multiemployer Plans Applying for Special Financial Assistance (SFA):

The Application to PBGC for Approval of Special Financial Assistance Checklist ("Application Checklist" or "Checklist") identifies all information required to be filed with an initial or revised application. For a supplemented application, instead use "Application Checklist - Supplemented." The Application Checklist is not required for a lock-in application.

For a plan required to submit additional information described in Addendum A of the SFA Filing Instructions, also complete Checklist Items #40.a. to #49.b., and if there is a merger as described in Addendum A, also complete Checklist Items #50 through #63.

Applications (including this Application Checklist), with the exception of lock-in applications, must be submitted to PBGC electronically through PBGC's e-Filing Portal, (<https://efilingportal.pbgc.gov/site/>). After logging into the e-Filing Portal, go to the Multiemployer Events section and click "Create New ME Filing." Under "Select a filing type," select "Application for Financial Assistance – Special." Note: revised and supplemented applications must be submitted by selecting "Create New ME Filing."

Note: If you go to the e-Filing Portal and do not see "Application for Financial Assistance – Special" under the "Select a Filing Type," then the e-Filing Portal is temporarily closed and PBGC is not accepting applications (other than lock-in applications) at the time, unless the plan is eligible to make an emergency filing under § 4262.10(f). PBGC's website, www.pbgc.gov, will be updated when the e-Filing Portal reopens for applications. PBGC maintains information on its website at www.pbgc.gov to inform prospective applicants about the current status of the e-Filing portal, as well as to provide advance notice of when PBGC expects to open or temporarily close the e-Filing Portal.

General instructions for completing the Application Checklist:

Complete all items that are shaded: 

If required information was already filed: (1) through PBGC's e-Filing Portal; or (2) through any means for an insolvent plan, a plan that has received a partition, or a plan that submitted an emergency filing, the filer may either upload the information with the application or include a statement in the Plan Comments section of the Application Checklist indicating the date on which and the submission with which the information was previously filed. For any such items previously provided, enter N/A as the **Plan Response**.

For a revised application, the filer may, but is not required to, submit an entire application. For all Application Checklist Items that were previously filed that are not being changed, the filer may include a statement in the Plan Comments section of the Application Checklist to indicate that the other information was previously provided as part of the initial application. For each, enter N/A as the **Plan Response**.

Instructions for specific columns:

Plan Response: Provide a response to each item on the Application Checklist, using only the **Response Options** shown for each Checklist Item.

Name(s) of Files Uploaded: Identify the full name of the file or files uploaded that are responsive to the Checklist Item. The column **Upload as Document Type** provides guidance on the "document type" to select when submitting documents on PBGC's e-Filing Portal.

Page Number Reference(s): For Checklist Items #22 to #29c, submit all information in a single document and identify here the relevant page numbers for each such Checklist Item.

Plan Comments: Use this column to provide explanations for any **Plan Response** that is N/A, to respond as may be specifically identified for Checklist Items, and to provide any optional explanatory comments.

Additional guidance is provided in the following columns:

Upload as Document Type: When uploading documents in PBGC's e-Filing Portal, select the appropriate Document Type for each document that is uploaded. This column provides guidance on the Document Type to select for each Checklist Item. You may upload more than one document using the same Document Type, and there may be Document Types on the e-Filing Portal for which you have no documents to upload.

Required Filenaming (if applicable): For certain Checklist Items, a specified format for naming the file is required.

SFA Instructions Reference: Identifies the applicable section and item number in PBGC's Instructions for Filing Requirements for Multiemployer Plans Applying for Special Financial Assistance.

You must select N/A if a Checklist Item # is not applicable to your application. **Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #39 on the Application Checklist. If there has been an event as described in § 4262.4(f), complete Checklist Items #40.a. through #49.b., and if there has been a merger described in Addendum A, also complete Checklist Items #50 through #63. Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #40.a. through #49.b. if you are required to complete Checklist Items # 40.a. through #49.b. Your application will also be considered incomplete if No is entered as a Plan Response for any of Checklist Items #50 through #63 if you are required to complete Checklist Items #50 through #63.**

If a Checklist Item # asks multiple questions or requests multiple items, the Plan Response should only be Yes if the plan is providing all information requested for that Checklist Item.

Note, a Yes or No response is also required for Checklist Items #a through #f.

Note, in the case of a plan applying for priority consideration, the plan's application must also be submitted to the Treasury Department. If that requirement applies to an application, PBGC will transmit the application to the Treasury Department on behalf of the plan. See IRS Notice [NOTICE] for further information.

All information and documentation, unless covered by the Privacy Act, that is included in an SFA application may be posted on PBGC's website at www.pbgc.gov or otherwise publicly disclosed, without additional notification. Except to the extent required by the Privacy Act, PBGC provides no assurance of confidentiality in any information included in an SFA application.

Version Updates (newest version at top)

Version	Date updated	
v07272023p	07/27/2023	Updated checklist to include new Template 10 requirement and reflect changes to eligibility and death audit instructions
v20221129p	11/29/2022	Updated checklist item 11. for new death audit requirements

v20220802p	08/02/2022	Fixed some of the shading in the checklist
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v20220706p	07/06/2022	
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Application to PBGC for Approval of Special Financial Assistance (SFA)

APPLICATION CHECKLIST

Plan name:

Local 1922 PF

EIN:

51-6128660

PN:

001

SFA Amount Requested:

\$14,707,737.00

Do NOT use this Application Checklist for a supplemented application. Instead use Application Checklist - Supplemented.

v20230727

Unless otherwise specified:
YYYY = plan year
Plan Name = abbreviated plan name

Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #39. In addition, if required to provide information due to a "certain event" (see Addendum A of the SFA Filing Instructions), your application will be considered incomplete if No is entered as a Plan Response for any Checklist Items #40.a. through #49.b. If there is a merger event described in Addendum A, your application will also be considered incomplete if No is entered as a Plan Response for any Checklist Items #50 through #63.

Explain all N/A responses. Provide comments where noted. Also add any other optional explanatory comments.

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
Plan Information, Checklist, and Certifications									
a.		Is this application a revised application submitted after the denial of a previously filed application for SFA?	Yes No	No	N/A	N/A		N/A	N/A
b.		Is this application a revised application submitted after a plan has withdrawn its application for SFA that was initially submitted under the interim final rule?	Yes No	No	N/A	N/A		N/A	N/A
c.		Is this application a revised application submitted after a plan has withdrawn its application for SFA that was submitted under the final rule?	Yes No	No	N/A	N/A		N/A	N/A
d.		Did the plan previously file a lock-in application?	Yes No	Yes	N/A	N/A	lock-in application filed on 3/30/2023	N/A	N/A
e.		Has this plan been terminated?	Yes No	No	N/A	N/A	If terminated, provide date of plan termination.	N/A	N/A
f.		Is this plan a MPRA plan as defined under § 4262.4(a)(3) of PBGC's SFA regulation?	Yes No	No	N/A	N/A		N/A	N/A
1.	Section B, Item (1)a.	Does the application include the most recent plan document or restatement of the plan document and all amendments adopted since the last restatement (if any)?	Yes No	Yes	Plan Document Local 1922 PF.pdf	N/A		Pension plan documents, all versions available, and all amendments signed and dated	N/A
2.	Section B, Item (1)b.	Does the application include the most recent trust agreement or restatement of the trust agreement, and all amendments adopted since the last restatement (if any)?	Yes No	Yes	TrustAgreement Local 1922 PF.pdf	N/A		Pension plan documents, all versions available, and all amendments signed and dated	N/A
3.	Section B, Item (1)c.	Does the application include the most recent IRS determination letter? Enter N/A if the plan does not have a determination letter.	Yes No N/A	Yes	DetLetter Local 1922 PF.pdf	N/A		Pension plan documents, all versions available, and all amendments signed and dated	N/A
4.	Section B, Item (2)	Does the application include the actuarial valuation report for the 2018 plan year and each subsequent actuarial valuation report completed before the filing date of the initial application? Enter N/A if no actuarial valuation report was prepared because it was not required for any requested year. Is each report provided as a separate document using the required filename convention?	Yes No N/A	Yes	2018AVR Local 1922 PF.pdf, 2019AVR Local 1922 PF.pdf, 2020AVR Local 1922 PF.pdf, 2021AVR Local 1922 PF.pdf, 2022AVR Local 1922 PF.pdf	N/A	5 reports are provided.	Most recent actuarial valuation for the plan	YYYYAVR Plan Name
5.a.		Does the application include the most recent rehabilitation plan (or funding improvement plan, if applicable), including all subsequent amendments and updates, and the percentage of total contributions received under each schedule of the rehabilitation plan or funding improvement plan for the most recent plan year available?	Yes No	Yes	RehabPlan Local 1922 PF.pdf	N/A		Rehabilitation plan (or funding improvement plan, if applicable)	N/A

Application to PBGC for Approval of Special Financial Assistance (SFA)

APPLICATION CHECKLIST

Plan name:	Local 1922 PF
EIN:	51-6128660
PN:	001
SFA Amount Requested:	\$14,707,737.00

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v20230727

Unless otherwise specified:
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Plan Name = abbreviated plan name

-----Filers provide responses here for each Checklist Item:-----

Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #39. In addition, if required to provide information due to a "certain event" (see Addendum A of the SFA Filing Instructions), your application will be considered incomplete if No is entered as a Plan Response for any Checklist Items #40.a. through #49.b. If there is a merger event described in Addendum A, your application will also be considered incomplete if No is entered as a Plan Response for any Checklist Items #50 through #63.

Explain all N/A responses. Provide comments where noted. Also add any other optional explanatory comments.

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
5.b.	Section B, Item (3)	If the most recent rehabilitation plan does not include historical documentation of rehabilitation plan changes (if any) that occurred in calendar year 2020 and later, does the application include an additional document with these details? Enter N/A if the historical document is contained in the rehabilitation plans.	Yes No N/A	N/A		N/A		Rehabilitation plan (or funding improvement plan, if applicable)	N/A
6.	Section B, Item (4)	Does the application include the plan's most recently filed (as of the filing date of the initial application) Form 5500 (Annual Return/Report of Employee Benefit Plan) and all schedules and attachments (including the audited financial statement)? Is the 5500 filing provided as a single document using the required filename convention?	Yes No	Yes	2021Form 5500 Local 1922 PF.pdf	N/A		Latest annual return/report of employee benefit plan (Form 5500)	YYYYForm5500 Plan Name
7.a.	Section B, Item (5)	Does the application include the plan actuary's certification of plan status ("zone certification") for the 2018 plan year and each subsequent annual certification completed before the filing date of the initial application? Enter N/A if the plan does not have to provide certifications for any requested plan year. Is each zone certification (including the additional information identified in Checklist Items #7.b. and #7.c. below, if applicable) provided as a single document, separately for each plan year, using the required filename convention?	Yes No N/A	Yes	2018Zone20180928 Local 1922 PF.pdf, 2019Zone20190928 Local 1922 PF.pdf, 2020Zone20200917 Local 1922 PF.pdf, 2020Zone20240930 Local 1922 PF revised.pdf, 2021Zone20210917 Local 1922 PF.pdf, 2022Zone20220920 Local 1922 PF.pdf, 2023Zone20230922 Local 1922 PF.pdf	N/A	6 zone certifications are provided plus a revised certification for 2020 (see note on Template 1).	Zone certification	YYYYZoneYYYYMMDD Plan Name, where the first "YYYY" is the applicable plan year, and "YYYYMMDD" is the date the certification was prepared.
7.b.		Does the application include documentation for all zone certifications that clearly identifies all assumptions used including the interest rate used for funding standard account purposes? If such information is provided in an addendum, addendums are only required for the most recent actuarial certification of plan status completed before January 1, 2021 and each subsequent annual certification. Is this information included in the single document in Checklist Item #7.a. for the applicable plan year?	Yes No N/A	Yes	N/A - include as part of documents in Checklist Item #7.a.	N/A		N/A - include as part of documents in Checklist Item #7.a.	N/A - included in a single document for each plan year - See Checklist Item #7.a.
7.c.		For a certification of critical and declining status, does the application include the required plan-year-by-plan-year projection (showing the items identified in Section B, Item (5)a. through (5)f. of the SFA Instructions) demonstrating the plan year that the plan is projected to become insolvent? If required, is this information included in the single document in Checklist Item #7.a. for the applicable plan year? Enter N/A if the plan entered N/A for Checklist Item #7.a. or if the application does not include a certification of critical and declining status.	Yes No N/A	Yes	N/A - include as part of documents in Checklist Item #7.a.	N/A		N/A - include as part of documents in Checklist Item #7.a.	N/A - included in a single document for each plan year - See Checklist Item #7.a.

Application to PBGC for Approval of Special Financial Assistance (SFA)

v20230727

APPLICATION CHECKLIST

Plan name:

Local 1922 PF

EIN:

51-6128660

PN:

001

SFA Amount Requested:

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-----Filers provide responses here for each Checklist Item:-----

Unless otherwise specified:
YYYY = plan year
Plan Name = abbreviated plan name

Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #39. In addition, if required to provide information due to a "certain event" (see Addendum A of the SFA Filing Instructions), your application will be considered incomplete if No is entered as a Plan Response for any Checklist Items #40.a. through #49.b. If there is a merger event described in Addendum A, your application will also be considered incomplete if No is entered as a Plan Response for any Checklist Items #50 through #63.

Explain all N/A responses. Provide comments where noted. Also add any other optional explanatory comments.

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
8.	Section B, Item (6)	Does the application include the most recent account statements for each of the plan's cash and investment accounts? Insolvent plans may enter N/A, and identify in the Plan Comments that this information was previously submitted to PBGC and the date submitted.	Yes No N/A	Yes	AcctStmt Lazard Local 1922 PF.pdf, AcctStmt Prudential Local 1922 PF.pdf, AcctStmt Real Estate Local 1922 PF.pdf, AcctStmt BOA-6283 Local 1922 PF.pdf, AcctStmt BOA-9219 Local 1922 PF.pdf	N/A		Bank/Asset statements for all cash and investment accounts	N/A
9.	Section B, Item (7)	Does the application include the most recent plan financial statement (audited, or unaudited if audited is not available)? Insolvent plans may enter N/A, and identify in the Plan Comments that this information was previously submitted to PBGC and the date submitted.	Yes No N/A	Yes	FinancialStmts2022 Local 1922 PF.pdf	N/A		Plan's most recent financial statement (audited, or unaudited if audited not available)	N/A
10.	Section B, Item (8)	Does the application include all of the plan's written policies and procedures governing the plan's determination, assessment, collection, settlement, and payment of withdrawal liability? Are all such items included as a single document using the required filenaming convention?	Yes No N/A	Yes	WDL Local 1922 PF.pdf	N/A		Pension plan documents, all versions available, and all amendments signed and dated	WDL Plan Name
11.a.	Section B, Item (9)a.	Does the application include documentation of a death audit to identify deceased participants that was completed on the census data used for SFA purposes, including identification of the service provider conducting the audit, date performed, the participant counts (provided separately for current retirees and beneficiaries, current terminated vested participants not yet in pay status, and current active participants) run through the death audit, and a copy of the results of the audit provided to the plan administrator by the service provider? If applicable, has personally identifiable information in this report been redacted prior to submission to PBGC? Is this information included as a single document using the required filenaming convention?	Yes No	Yes	Death Audit Local 1922 PF.pdf	N/A		Pension plan documents, all versions available, and all amendments signed and dated	Death Audit Plan Name
11.b.		If any known deaths occurred before the date of the census data used for SFA purposes, is a statement certifying these deaths were reflected for SFA calculation purposes provided?							
11.c.	Section B, Item (9)b.	Does the application include full census data (Social Security Number and name) of all terminated vested participants that were included in the SFA projections? Is this information provided in Excel, or in an Excel-compatible format?	Yes No N/A	Yes	Tvs Local 1922 PF	N/A		Submit the data file and the date of the census data through PBGC's secure file transfer system, Leapfile. Go to http://pbgc.leapfile.com, click on "Secure Upload" and then enter sfa@pbgc.gov as the recipient email address and upload the file(s) for same transmission.	Include as the subject "Submission of Terminated Vested Census Data for (Plan Name)," and as the memo "(Plan Name) terminated vested census data dated (date of census data) through Leapfile for independent audit by PBGC."

Application to PBGC for Approval of Special Financial Assistance (SFA)

APPLICATION CHECKLIST

Plan name:	Local 1922 PF
EIN:	51-6128660
PN:	001
SFA Amount Requested:	\$14,707,737.00

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v20230727

Unless otherwise specified:
YYYY = plan year
Plan Name = abbreviated plan name

-----Filers provide responses here for each Checklist Item:-----

Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #39. In addition, if required to provide information due to a "certain event" (see Addendum A of the SFA Filing Instructions), your application will be considered incomplete if No is entered as a Plan Response for any Checklist Items #40.a. through #49.b. If there is a merger event described in Addendum A, your application will also be considered incomplete if No is entered as a Plan Response for any Checklist Items #50 through #63.

Explain all N/A responses. Provide comments where noted. Also add any other optional explanatory comments.

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
12.	Section B, Item (10)	Does the application include information required to enable the plan to receive electronic transfer of funds if the SFA application is approved, including (if applicable) a notarized payment form? See SFA Instructions, Section B, Item (10).	Yes No	Yes	ACH_VendorPmtForm Local 1922 PF.pdf, BankLetter Local 1922 PF.pdf	N/A		Other	N/A
13.	Section C, Item (1)	Does the application include the plan's projection of expected benefit payments that should have been attached to the Form 5500 Schedule MB in response to line 8b(1) on the Form 5500 Schedule MB for plan years 2018 through the last year the Form 5500 was filed by the filing date of the initial application? Enter N/A if the plan is not required to respond Yes to line 8b(1) on the Form 5500 Schedule MB. See Template 1. Does the uploaded file use the required filenaming convention?	Yes No N/A	Yes	Template 1 Local 1922 PF.pdf	N/A		Financial assistance spreadsheet (template)	Template 1 Plan Name
14.	Section C, Item (2)	If the plan was required to enter 10,000 or more participants on line 6f of the most recently filed Form 5500 (by the filing date of the initial application), does the application include a current listing of the 15 largest contributing employers (the employers with the largest contribution amounts) and the amount of contributions paid by each employer during the most recently completed plan year before the filing date of the initial application (without regard to whether a contribution was made on account of a year other than the most recently completed plan year)? If this information is required, it is required for the 15 largest contributing employers even if the employer's contribution is less than 5% of total contributions. Enter N/A if the plan is not required to provide this information. See Template 2. Does the uploaded file use the required filenaming convention?	Yes No N/A	N/A		N/A		Contributing employers	Template 2 Plan Name
15.	Section C, Item (3)	Does the application include historical plan information for the 2010 plan year through the plan year immediately preceding the date the plan's initial application was filed that separately identifies: total contributions, total contribution base units (including identification of the unit used), average contribution rates, and number of active participants at the beginning of each plan year? For the same period, does the application show all other sources of non-investment income such as withdrawal liability payments collected, reciprocity contributions (if applicable), additional contributions from the rehabilitation plan (if applicable), and other identifiable sources of contributions? See Template 3. Does the uploaded file use the required filenaming convention?	Yes No	Yes	Template 3 Local 1922 PF.pdf	N/A		Historical Plan Financial Information (CBUs, contribution rates, contribution amounts, withdrawal liability payments)	Template 3 Plan Name

Application to PBGC for Approval of Special Financial Assistance (SFA)

APPLICATION CHECKLIST

Plan name:

Local 1922 PF

EIN:

51-6128660

PN:

001

SFA Amount Requested:

\$14,707,737.00

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v20230727

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Plan Name = abbreviated plan name

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Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #39. In addition, if required to provide information due to a "certain event" (see Addendum A of the SFA Filing Instructions), your application will be considered incomplete if No is entered as a Plan Response for any Checklist Items #40.a. through #49.b. If there is a merger event described in Addendum A, your application will also be considered incomplete if No is entered as a Plan Response for any Checklist Items #50 through #63.

Explain all N/A responses. Provide comments where noted. Also add any other optional explanatory comments.

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
16.a.	Section C, Items (4)a., (4)e., and (4)f.	Does the application include the information used to determine the amount of SFA for the plan using the <u>basic method</u> described in § 4262.4(a)(1) based on a deterministic projection and using the actuarial assumptions as described in § 4262.4(e)? See Template 4A, <i>4A-4 SFA Details .4(a)(1)</i> sheet and Section C, Item (4) of the SFA Filing Instructions for more details on these requirements. Does the uploaded file use the required filenaming convention?	Yes No	Yes	Template 4A Local 1922 PF.pdf	N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 4A Plan Name
16.b.i.	Addendum D Section C, Item (4)a. - MPRA plan information A. Addendum D Section C, Item (4)e. - MPRA plan information A.	If the plan is a MPRA plan, does the application also include the information used to determine the amount of SFA for the plan using the <u>increasing assets method</u> described in § 4262.4(a)(2)(i) based on a deterministic projection and using the actuarial assumptions as described in § 4262.4(e)? See Template 4A, <i>4A-5 SFA Details .4(a)(2)(i)</i> sheet and Addendum D for more details on these requirements. Enter N/A if the plan is not a MPRA Plan.	Yes No N/A	N/A	N/A - included as part of Template 4A Plan Name	N/A		N/A	N/A - included in Template 4A Plan Name
16.b.ii.	Addendum D Section C, Item (4)f. - MPRA plan information A.	If the plan is a MPRA plan for which the requested amount of SFA is determined using the <u>increasing assets method</u> described in § 4262.4(a)(2)(i), does the application also explicitly identify the projected SFA exhaustion year based on the <u>increasing assets method</u> ? See Template 4A, <i>4A-5 SFA Details .4(a)(2)(i)</i> sheet and Addendum D. Enter N/A if the plan is not a MPRA Plan or if the requested amount of SFA is determined based on the present value method.	Yes No N/A	N/A	N/A - included as part of Template 4A Plan Name	N/A		N/A	N/A - included in Template 4A Plan Name
16.b.iii.	Addendum D Section C, Item (4)a. - MPRA plan information B Addendum D Section C, Item (4)e. (4)f., and (4)g. - MPRA plan information B.	If the plan is a MPRA plan for which the requested amount of SFA is determined using the <u>present value method</u> described in § 4262.4(a)(2)(ii), does the application also include the information for such plans as shown in Template 4B, including <i>4B-1 SFA Ben Pmts</i> sheet, <i>4B-2 SFA Details 4(a)(2)(ii)</i> sheet, and <i>4B-3 SFA Exhaustion</i> sheet? See Addendum D and Template 4B. Enter N/A if the plan is not a MPRA Plan or if the requested amount of SFA is determined based on the increasing assets method.	Yes No N/A	N/A		N/A		N/A	Template 4B Plan Name
16.c.	Section C, Items (4)b. and (4)c.	Does the application include identification of the non-SFA interest rate and the SFA interest rate, including details on how each was determined? See Template 4A, <i>4A-1 Interest Rates</i> sheet.	Yes No	Yes	N/A - included as part of Template 4A Plan Name	N/A		N/A	N/A - included in Template 4A Plan Name

Application to PBGC for Approval of Special Financial Assistance (SFA)

APPLICATION CHECKLIST

Plan name:	Local 1922 PF
EIN:	51-6128660
PN:	001
SFA Amount Requested:	\$14,707,737.00

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Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #39. In addition, if required to provide information due to a "certain event" (see Addendum A of the SFA Filing Instructions), your application will be considered incomplete if No is entered as a Plan Response for any Checklist Items #40.a. through #49.b. If there is a merger event described in Addendum A, your application will also be considered incomplete if No is entered as a Plan Response for any Checklist Items #50 through #63.

Explain all N/A responses. Provide comments where noted. Also add any other optional explanatory comments.

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
16.d.	Section C, Item (4).e.ii.	For each year in the SFA coverage period, does the application include the projected benefit payments (excluding make-up payments, if applicable), separately for current retirees and beneficiaries, current terminated vested participants not yet in pay status, current active participants, and new entrants? See Template 4A, 4A-2 SFA Ben Pmts sheet.	Yes No	Yes	N/A - included as part of Template 4A Plan Name	N/A		N/A	N/A - included in Template 4A Plan Name
16.e.	Section C, Item (4)e.iv. and (4)e.v.	For each year in the SFA coverage period, does the application include a breakdown of the administrative expenses between PBGC premiums and all other administrative expenses? Does the application include the projected total number of participants at the beginning of each plan year in the SFA coverage period? See Template 4A, 4A-3 SFA Pcount and Admin Exp sheet.	Yes No	Yes	N/A - included as part of Template 4A Plan Name	N/A		N/A	N/A - included in Template 4A Plan Name
17.a.	Section C, Item (5)	For a plan that is not a MPRA plan, does the application include a separate deterministic projection ("Baseline") in the same format as Checklist Items #16.a., #16.d., and #16.e. that shows the amount of SFA that would be determined using the <u>basic method</u> if the assumptions/methods used are the same as those used in the most recent actuarial certification of plan status completed before January 1, 2021 ("pre-2021 certification of plan status") excluding the plan's non-SFA interest rate and SFA interest rate, which should be the same as in Checklist Item #16.a.? See Section C, Item (5) of the SFA Filing Instructions for other potential exclusions from this requirement. If (a) the plan is a MPRA plan, or if (b) this item is not required for a plan that is not a MPRA plan, enter N/A. If entering N/A due to (b), add information in the Plan Comments to explain why this item is not required. Does the uploaded file use the required filenaming convention?	Yes No N/A	Yes	Template 5A Local 1922 PF.pdf	N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 5A Plan Name
17.b.	Addendum D Section C, Item (5)	For a MPRA plan for which the requested amount of SFA is determined using the <u>increasing assets method</u>, does the application include a separate deterministic projection ("Baseline") in the same format as Checklist Items #16.b.i., #16.d., and #16.e. that shows the amount of SFA that would be determined using the <u>increasing assets method</u> if the assumptions/methods used are the same as those used in the most recent actuarial certification of plan status completed before January 1, 2021 ("pre-2021 certification of plan status") excluding the plan's non-SFA interest rate and SFA interest rate, which should be the same as used in Checklist Item #16.b.i.? See Section C, Item (5) of the SFA Filing Instructions for other potential exclusions from this requirement. Also see Addendum D. If the plan is (a) not a MPRA plan, (b) a MPRA plan using the present value method, or (c) is otherwise not required to provide this item, enter N/A. If entering N/A due to (c), add information in the Plan Comments to explain why this item is not required. Does the uploaded file use the required filenaming convention?	Yes No N/A	N/A		N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 5A Plan Name

Application to PBGC for Approval of Special Financial Assistance (SFA)

APPLICATION CHECKLIST

Plan name:

Local 1922 PF

EIN:

51-6128660

PN:

001

SFA Amount Requested:

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Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #39. In addition, if required to provide information due to a "certain event" (see Addendum A of the SFA Filing Instructions), your application will be considered incomplete if No is entered as a Plan Response for any Checklist Items #40.a. through #49.b. If there is a merger event described in Addendum A, your application will also be considered incomplete if No is entered as a Plan Response for any Checklist Items #50 through #63.

Explain all N/A responses. Provide comments where noted. Also add any other optional explanatory comments.

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
17.c.	Addendum D Section C, Item (5)	For a MPRA plan for which the requested amount of SFA is determined using the <u>present value method</u> , does the application include a separate deterministic projection ("Baseline") in the same format as Checklist Item #16.b.iii. that shows the amount of SFA that would be determined using the <u>present value method</u> if the assumptions used/methods are the same as those used in the most recent actuarial certification of plan status completed before January 1, 2021 ("pre-2021 certification of plan status") excluding the plan's SFA interest rate which should be the same as used in Checklist Item #16.b.iii. See Section C, Item (5) of the SFA Filing Instructions for other potential exclusions from this requirement. Also see Addendum D. If the plan is (a) not a MPRA plan, (b) a MPRA plan using the increasing assets method, or (c) is otherwise not required to provide this item, enter N/A. If entering N/A due to (c), add information in the Plan Comments to explain why this item is not required. Has this document been uploaded using the required filenaming convention?	Yes No N/A	N/A		N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 5B Plan Name
18.a.	Section C, Item (6)	For a plan that is not a MPRA plan, does the application include a reconciliation of the change in the total amount of requested SFA due to each change in assumption/method from the Baseline to the requested SFA amount? Does the application include a deterministic projection and other information for each assumption/method change, in the same format as Checklist Item #16.a? Enter N/A if the plan is not required to provide Baseline information in Checklist Item #17.a. Enter N/A if the requested SFA amount in Checklist Item #16.a. is the same as the amount shown in the Baseline details of Checklist Item #17.a. See Section C, Item (6) of the SFA Filing Instructions for other potential exclusions from this requirement. If the plan is a MPRA plan, enter N/A. If the plan is otherwise not required to provide this item, enter N/A and provide an explanation in the Plan Comments. Does the uploaded file use the required filenaming convention?	Yes No N/A	Yes	Template 6A Local 1922 PF.pdf	N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 6A Plan Name

Application to PBGC for Approval of Special Financial Assistance (SFA)

APPLICATION CHECKLIST

Plan name:	Local 1922 PF
EIN:	51-6128660
PN:	001
SFA Amount Requested:	\$14,707,737.00

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Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #39. In addition, if required to provide information due to a "certain event" (see Addendum A of the SFA Filing Instructions), your application will be considered incomplete if No is entered as a Plan Response for any Checklist Items #40.a. through #49.b. If there is a merger event described in Addendum A, your application will also be considered incomplete if No is entered as a Plan Response for any Checklist Items #50 through #63.

Explain all N/A responses. Provide comments where noted. Also add any other optional explanatory comments.

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
18.b.	Addendum D Section C, Item (6)	For a MPRA plan for which the requested amount of SFA is based on the <u>increasing assets method</u> , does the application include a reconciliation of the change in the total amount of requested SFA using the <u>increasing assets method</u> due to each change in assumption/method from the Baseline to the requested SFA amount? Does the application include a deterministic projection and other information for each assumption/method change, in the same format as Checklist Item #16.b.i.? Enter N/A if the plan is not required to provide Baseline information in Checklist Item #17.b. Enter N/A if the requested SFA amount in Checklist Item #16.b.i. is the same as the amount shown in the Baseline details of Checklist Item #17.b. See Addendum D. See Section C, Item (6) of the SFA Filing Instructions for other potential exclusions from this requirement, and enter N/A if this item is not otherwise required. If the plan is (a) not a MPRA plan, (b) a MPRA plan using the present value method, or (c) is otherwise not required to provide this item, enter N/A. If entering N/A due to (c), add information in the Plan Comments to explain why this item is not required. Does the uploaded file use the required filenaming convention?	Yes No N/A	N/A		N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 6A Plan Name
18.c.	Addendum D Section C, Item (6)	For a MPRA plan for which the requested amount of SFA is based on the <u>present value method</u> , does the application include a reconciliation of the change in the total amount of requested SFA using the <u>present value method</u> due to each change in assumption/method from Baseline to the requested SFA amount? Does the application include a deterministic projection and other information for each assumption/method change, in the same format as Checklist Item #16.b.iii.? See Section C, Item (6) of the SFA Filing Instructions for other potential exclusions from this requirement. Also see Addendum D. If the plan is (a) not a MPRA plan, (b) a MPRA plan using the increasing assets method, or (c) is otherwise not required to provide this item, enter N/A. If entering N/A due to (c), add information in the Plan Comments to explain why this item is not required. Has this document been uploaded using the required filenaming convention?	Yes No N/A	N/A		N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 6B Plan Name

Application to PBGC for Approval of Special Financial Assistance (SFA)

APPLICATION CHECKLIST

Plan name:

Local 1922 PF

EIN:

51-6128660

PN:

001

SFA Amount Requested:

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Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #39. In addition, if required to provide information due to a "certain event" (see Addendum A of the SFA Filing Instructions), your application will be considered incomplete if No is entered as a Plan Response for any Checklist Items #40.a. through #49.b. If there is a merger event described in Addendum A, your application will also be considered incomplete if No is entered as a Plan Response for any Checklist Items #50 through #63.

Explain all N/A responses. Provide comments where noted. Also add any other optional explanatory comments.

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
19.a.	Section C, Item (7)a.	For plans eligible for SFA under § 4262.3(a)(1) or § 4262.3(a)(3), does the application include a table identifying which assumptions/methods used in determining the plan's eligibility for SFA differ from those used in the pre-2021 certification of plan status, and does that table include brief explanations as to why using those assumptions/methods is no longer reasonable and why the changed assumptions/methods are reasonable (an abbreviated version of information provided in Checklist Item #28.a.)? Enter N/A if the plan is eligible for SFA under § 4262.3(a)(2) or § 4262.3(a)(4) or if the plan is eligible based on a certification of plan status completed before 1/1/2021. Also enter N/A if the plan is eligible based on a certification of plan status completed after 12/31/2020 but that reflects the same assumptions as those in the pre-2021 certification of plan status. See Template 7, <i>7a Assump Changes for Elig</i> sheet. Does the uploaded file include both Checklist Items #19.a. and #19.b., and does it use the required filenaming convention?	Yes No N/A	N/A		N/A		Financial assistance spreadsheet (template)	Template 7 Plan Name.
19.b.	Section C, Item (7)b.	Does the application include a table identifying which assumptions/methods used to determine the requested SFA differ from those used in the pre-2021 certification of plan status (except the interest rates used to determine SFA)? Does this item include brief explanations as to why using those original assumptions/methods is no longer reasonable and why the changed assumptions/methods are reasonable? If a changed assumption is an extension of the CBU assumption or the administrative expenses assumption as described in Paragraph A “Adoption of assumptions not previously factored into pre-2021 certification of plan status” of Section III, Acceptable Assumption Changes of PBGC’s SFA assumptions guidance, does the application state so? This should be an abbreviated version of information provided in Checklist Item #28.b. See Template 7, <i>7b Assump Changes for Amount</i> sheet. Does the uploaded file include both Checklist Items #19.a. and #19.b., and does it use the required filenaming convention?	Yes No	Yes	Template 7 Local 1922 PF.pdf	N/A		Financial assistance spreadsheet (template)	Template 7 Plan Name
20.a.	Section C, Item (8)	Does the application include details of the projected contributions and withdrawal liability payments used to calculate the requested SFA amount, including total contributions, contribution base units (including identification of base unit used), average contribution rate(s), reciprocity contributions (if applicable), additional contributions from the rehabilitation plan (if applicable), and any other identifiable contribution streams? See Template 8.	Yes No	Yes	Template 8 Local 1922 PF.pdf	N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 8 Plan Name

Application to PBGC for Approval of Special Financial Assistance (SFA)

APPLICATION CHECKLIST

Plan name:

Local 1922 PF

EIN:

51-6128660

PN:

001

SFA Amount Requested:

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Explain all N/A responses. Provide comments where noted. Also add any other optional explanatory comments.

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
20.b.	Section C, Item (9)	Does the application separately show the amounts of projected withdrawal liability payments for employers that are currently withdrawn as of the date the initial application is filed, and assumed future withdrawals? Does the application also provide the projected number of active participants at the beginning of each plan year? See Template 8.	Yes No	Yes	N/A - include as part of Checklist Item #20.a.	N/A		N/A	N/A - included in <i>Template 8 Plan Name</i>
21.	Section C, Item (10)	Does the application provide a table identifying and describing all assumptions and methods used in i) the pre-2021 certification of plan status, ii) the “Baseline” projection in Section C Item (5), and iii) the determination of the amount of SFA in Section C Item (4)? Does the table state if each changed assumption falls under Section III, Acceptable Assumption Changes, or Section IV, Generally Accepted Assumption Changes, in PBGC’s SFA assumptions guidance, or if it should be considered an “Other Change”? Does the uploaded file use the required filenaming convention?	Yes No	Yes	Template 10 Local 1922 PF.pdf	N/A		Financial assistance spreadsheet (template)	Template 10 Plan Name
22.	Section D	Was the application signed and dated by an authorized trustee who is a current member of the board of trustees or another authorized representative of the plan sponsor and include the printed name and title of the signer?	Yes No	Yes	SFA App Local 1922 PF.pdf	pages 1-2	Identify here the name of the single document that includes all information requested in Section D of the SFA Filing Instructions (Checklist Items #22 through #29.c.).	Financial Assistance Application	SFA App Plan Name
23.a.	Section D, Item (1)	For a plan that is not a MPRA plan, does the application include an optional cover letter? Enter N/A if the plan is a MPRA plan, or if the plan is not a MPRA plan and did not include an optional cover letter.	Yes N/A	Yes	N/A - included as part of SFA App Plan Name	pages 1-2	For each Checklist Item #22 through #29.c., identify the relevant page number(s) within the single document.	N/A	N/A - included as part of SFA App Plan Name
23.b.		For a plan that is a MPRA plan, does the application include a cover letter? Does the cover letter identify the calculation method (basic method, increasing assets method, or present value method) that provides the greatest amount of SFA? For a MPRA plan with a partition, does the cover letter include a statement that the plan has been partitioned under section 4233 of ERISA? Enter N/A if the plan is not a MPRA plan.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name			N/A	N/A - included as part of SFA App Plan Name
24.	Section D, Item (2)	Does the application include the name, address, email, and telephone number of the plan sponsor, plan sponsor's authorized representative, and any other authorized representatives?	Yes No	Yes	N/A - included as part of SFA App Plan Name	pages 1-2		N/A	N/A - included as part of SFA App Plan Name
25.	Section D, Item (3)	Does the application identify the eligibility criteria in § 4262.3 that qualifies the plan as eligible to receive SFA, and include the requested information for each item that is applicable, as described in Section D, Item (3) of the SFA Filing Instructions?	Yes No	Yes	N/A - included as part of SFA App Plan Name	page 2	Critical and Declining status for plan years beginning in 2020, 2021 and 2022	N/A	N/A - included as part of SFA App Plan Name

Application to PBGC for Approval of Special Financial Assistance (SFA)

v20230727

APPLICATION CHECKLIST

Plan name:	Local 1922 PF
EIN:	51-6128660
PN:	001
SFA Amount Requested:	\$14,707,737.00

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Explain all N/A responses. Provide comments where noted. Also add any other optional explanatory comments.

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
26.a.	Section D, Item (4)	If the plan's application is submitted on or before March 11, 2023, does the application identify the plan's priority group (see § 4262.10(d)(2))? Enter N/A if the plan's application is submitted after March 11, 2023.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name		Briefly identify here the priority group, if applicable.	N/A	N/A - included as part of SFA App Plan Name
26.b.		If the plan is submitting an emergency application under § 4262.10(f), is the application identified as an emergency application with the applicable emergency criteria identified? Enter N/A if the plan is not submitting an emergency application.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name		Briefly identify the emergency criteria, if applicable.	N/A	N/A - included as part of SFA App Plan Name
27.	Section D, Item (5)	Does the application include a detailed narrative description of the development of the assumed future contributions and assumed future withdrawal liability payments used in the basic method (and in the increasing assets method for a MPRA plan)?	Yes No	Yes	N/A - included as part of SFA App Plan Name	pages 3-5		N/A	N/A - included as part of SFA App Plan Name
28.a.	Section D, Item (6)a.	For plans eligible for SFA under § 4262.3(a)(1) or § 4262.3(a)(3), does the application identify which assumptions/methods (if any) used in showing the plan's eligibility for SFA differ from those used in the most recent certification of plan status completed before 1/1/2021? If there are any assumption/method changes, does the application include detailed explanations and supporting rationale and information as to why using the identified assumptions/methods is no longer reasonable and why the changed assumptions/methods are reasonable? Enter N/A if the plan is not eligible under § 4262.3(a)(1) or § 4262.3(a)(3). Enter N/A if there are no such assumption changes.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name			N/A	N/A - included as part of SFA App Plan Name
28.b.	Section D, Item (6)b.	Does the application identify which assumptions/methods (if any) used to determine the requested SFA amount differ from those used in the most recent certification of plan status completed before 1/1/2021 (excluding the plan's non-SFA and SFA interest rates, which must be the same as the interest rates required by § 4262.4(e)(1) and (2))? If there are any assumption/method changes, does the application include detailed explanations and supporting rationale and information as to why using the identified original assumptions/methods is no longer reasonable and why the changed assumptions/methods are reasonable? Does the application state if the changed assumption is an extension of the CBU assumption or the administrative expenses assumption as described in Paragraph A "Adoption of assumptions not previously factored into pre-2021 certification of plan status" of Section III, Acceptable Assumption Changes of PBGC's SFA Assumptions?	Yes No	Yes	N/A - included as part of SFA App Plan Name	pages 6-15		N/A	N/A - included as part of SFA App Plan Name

Application to PBGC for Approval of Special Financial Assistance (SFA)

APPLICATION CHECKLIST

Plan name:

Local 1922 PF

EIN:

51-6128660

PN:

001

SFA Amount Requested:

\$14,707,737.00

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v20230727

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Explain all N/A responses. Provide comments where noted. Also add any other optional explanatory comments.

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
28.c.	Section D, Item (6)	If the mortality assumption uses a plan-specific mortality table or a plan-specific adjustment to a standard mortality table (regardless of if the mortality assumption is changed or unchanged from that used in the most recent certification of plan status completed before 1/1/2021), is supporting information provided that documents the methodology used and the rationale for selection of the methodology used to develop the plan-specific rates, as well as detailed information showing the determination of plan credibility and plan experience? Enter N/A is the mortality assumption does not use a plan-specific mortality table or a plan-specific adjustment to a standard mortality table for eligibility or for determining the SFA amount.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name			N/A	N/A - included as part of SFA App Plan Name
29.a.	Section D, Item (7)	Does the application include, for an eligible plan that implemented a suspension of benefits under section 305(e)(9) or section 4245(a) of ERISA, a narrative description of how the plan will reinstate the benefits that were previously suspended and a proposed schedule of payments (equal to the amount of benefits previously suspended) to participants and beneficiaries? Enter N/A for a plan that has not implemented a suspension of benefits.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name			N/A	N/A - included as part of SFA App Plan Name
29.b.	Section D, Item (7)	If Yes was entered for Checklist Item #29.a., does the proposed schedule show the yearly aggregate amount and timing of such payments, and is it prepared assuming the effective date for reinstatement is the day after the SFA measurement date? Enter N/A for a plan that entered N/A for Checklist Item #29.a.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name			N/A	N/A - included as part of SFA App Plan Name
29.c.	Section D, Item (7)	If the plan restored benefits under 26 CFR 1.432(e)(9)-1(e)(3) before the SFA measurement date, does the proposed schedule reflect the amount and timing of payments of restored benefits and the effect of the restoration on the benefits remaining to be reinstated? Enter N/A for a plan that did not restore benefits under 26 CFR 1.432(e)(9)-1(e)(3) before the SFA measurement date. Also enter N/A for a plan that entered N/A for Checklist Items #29.a. and #29.b.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name			N/A	N/A - included as part of SFA App Plan Name
30.a.	Section E, Item (1)	Does the application include a fully completed Application Checklist, including the required information at the top of the Application Checklist (plan name, employer identification number (EIN), 3-digit plan number (PN), and SFA amount requested)?	Yes No	Yes	App Checklist Local 1922 PF.pdf	N/A		Special Financial Assistance Checklist	App Checklist Plan Name
30.b.	Section E, Item (1) - Addendum A	If the plan is required to provide information required by Addendum A of the SFA Filing Instructions (for "certain events"), are the additional Checklist Items #40.a. through #49.b. completed? Enter N/A if the plan is not required to submit the additional information described in Addendum A.	Yes No N/A	N/A	N/A	N/A		Special Financial Assistance Checklist	N/A

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Explain all N/A responses. Provide comments where noted. Also add any other optional explanatory comments.

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
31.	Section E, Item (2)	If the plan claims SFA eligibility under § 4262.3(a)(1) of PBGC's SFA regulation based on a certification by the plan's enrolled actuary of plan status for SFA eligibility purposes completed on or after January 1, 2021, does the application include: (i) plan actuary's certification of plan status for SFA eligibility purposes for the specified year (and, if applicable, for each plan year after the plan year for which the pre-2021 zone certification was prepared and for the plan year immediately prior to the specified year)? (ii) for each certification in (i) above, does the application include all details and additional information described in Section B, Item (5) of the SFA Filing Instructions, including clear documentation of all assumptions, methods and census data used? (iii) for each certification in (i) above, does the application identify all assumptions and methods that are different from those used in the pre-2021 zone certification? Does the certification by the plan's enrolled actuary include clear indication of all assumptions and methods used including source of and date of participant data, measurement date, and a statement that the actuary is qualified to render the actuarial opinion? If the plan does not claim SFA eligibility under § 4262.3(a)(1) or claims SFA eligibility under § 4262.3(a)(1) using a zone certification completed before January 1, 2021, enter N/A. Is the information for this Checklist Item #31 contained in a single document and uploaded using the required filenaming convention?	Yes No N/A	N/A		N/A		Financial Assistance Application	SFA Elig Cert CD Plan Name
32.a.	Section E, Item (3)	If the plan claims SFA eligibility under § 4262.3(a)(3) of PBGC's SFA regulation based on a certification by the plan's enrolled actuary of plan status for SFA eligibility purposes completed on or after January 1, 2021, does the application include: (i) plan actuary's certification of plan status for SFA eligibility purposes for the specified year (and, if applicable, for each plan year after the plan year for which the pre-2021 zone certification was prepared and for the plan year immediately prior to the specified year)? (ii) for each certification in (i) above, does the application include all details and additional information described in Section B, Item (5) of the SFA Filing Instructions, including clear documentation of all assumptions, methods and census data used? (iii) for each certification in (i) above, does the application identify all assumptions and methods that are different from those used in the pre-2021 zone certification? Does the certification by the plan's enrolled actuary include clear indication of all assumptions and methods used including source of and date of participant data, measurement date, and a statement that the actuary is qualified to render the actuarial opinion? If the plan does not claim SFA eligibility under § 4262.3(a)(3) or claims SFA eligibility under § 4262.3(a)(3) using a zone certification completed before January 1, 2021, enter N/A. Is the information for Checklist Items #32.a. and #32.b. contained in a single document and uploaded using the required filenaming convention?		N/A		N/A		Financial Assistance Application	SFA Elig Cert C Plan Name

Application to PBGC for Approval of Special Financial Assistance (SFA)

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APPLICATION CHECKLIST

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Explain all N/A responses. Provide comments where noted. Also add any other optional explanatory comments.

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
32.b.	Section E, Item (3)	If the plan claims SFA eligibility under § 4262.3(a)(3) of PBGC's SFA regulation, does the application include a certification from the plan's enrolled actuary that the plan qualifies for SFA based on the applicable certification of plan status for SFA eligibility purposes for the specified year, and by meeting the other requirements of § 4262.3(c) of PBGC's SFA regulation. Does the provided certification include: (i) identification of the specified year for each component of eligibility (certification of plan status for SFA eligibility purposes, modified funding percentage, and participant ratio) (ii) derivation of the modified funded percentage (iii) derivation of the participant ratio Does the certification identify what test(s) under section 305(b)(2) of ERISA is met for the specified year listed above? Does the certification identify all assumptions and methods (including supporting rationale, and where applicable, reliance on the plan sponsor) used to develop the withdrawal liability receivable that is utilized in the calculation of the modified funded percentage? Enter N/A if the plan does not claim SFA eligibility under §4262.3(a)(3).	Yes No N/A	N/A	N/A - included with SFA Elig Cert C Plan Name	N/A		Financial Assistance Application	N/A - included in SFA Elig Cert C Plan Name
33.	Section E, Item (4)	If the plan's application is submitted on or prior to March 11, 2023, does the application include a certification from the plan's enrolled actuary that the plan is eligible for priority status, with specific identification of the applicable priority group? This item is not required (enter N/A) if the plan is insolvent, has implemented a MPRA suspension as of 3/11/2021, is in critical and declining status and had 350,000+ participants, or is listed on PBGC's website at www.pbgc.gov as being in priority group 6. See § 4262.10(d). Does the certification by the plan's enrolled actuary include clear indication of all assumptions and methods used including source of and date of participant data, measurement date, and a statement that the actuary is qualified to render the actuarial opinion? Is the filename uploaded using the required filenaming convention?	Yes No N/A	N/A		N/A		Financial Assistance Application	PG Cert Plan Name

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Explain all N/A responses. Provide comments where noted. Also add any other optional explanatory comments.

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
34.a.	Section E, Item (5)	Does the application include the certification by the plan's enrolled actuary that the requested amount of SFA is the amount to which the plan is entitled under section 4262(j)(1) of ERISA and § 4262.4 of PBGC's SFA regulation? Does this certification include: (i) plan actuary's certification that identifies the requested amount of SFA and certifies that this is the amount to which the plan is entitled? (ii) clear indication of all assumptions and methods used including source of and date of participant data, measurement date, and a statement that the actuary is qualified to render the actuarial opinion? Is the information in Checklist #34.a. combined with #34.b. (if applicable) as a single document, and uploaded using the required filenaming convention?	Yes No	Yes	SFA Amount Cert Local 1922 PF.pdf	N/A		Financial Assistance Application	SFA Amount Cert Plan Name
34.b.		If the plan is a MPRA plan, does the certification by the plan's enrolled actuary identify the amount of SFA determined under the basic method described in § 4262.4(a)(1) and the amount determined under the increasing assets method in § 4262.4(a)(2)(i)? If the amount of SFA determined under the “present value method” described in § 4262.4(a)(2)(ii) is not the greatest amount of SFA under § 4262.4(a)(2), does the certification state as such? If the amount of SFA determined under the “present value method” described in § 4262.4(a)(2)(ii) is the greatest amount of SFA under § 4262.4(a)(2), does the certification identify that amount? Enter N/A if the plan is not a MPRA plan.	Yes No N/A	N/A	N/A - included with SFA Amount Cert Plan Name	N/A		N/A - included in SFA Amount Cert Plan Name	N/A - included in SFA Amount Cert Plan Name
35.		Does the application include the plan sponsor's identification of the amount of fair market value of assets at the SFA measurement date and certification that this amount is accurate? Does the application also include: (i) information that substantiates the asset value and how it was developed (e.g., trust or account statements, specific details of any adjustments)? (ii) a reconciliation of the fair market value of assets from the date of the most recent audited plan financial statements to the SFA measurement date (showing beginning and ending fair market value of assets for this period as well as the following items for the period: contributions, withdrawal liability payments, benefits paid, administrative expenses, and investment income)? With the exception of account statements and financial statements already provided as Checklist Items #8 and #9, is all information contained in a single document that is uploaded using the required filenaming convention?	Yes No	Yes	FMV Cert Local 1922 PF.pdf	N/A		Financial Assistance Application	FMV Cert Plan Name

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Explain all N/A responses. Provide comments where noted. Also add any other optional explanatory comments.

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
36.	Section E, Item (7)	Does the application include a copy of the executed plan amendment required by § 4262.6(e)(1) of PBGC's SFA regulation which (i) is signed by authorized trustee(s) of the plan and (ii) includes the plan compliance language in Section E, Item (7) of the SFA Filing Instructions?	Yes No	Yes	Compliance Amend Local 1922 PF.pdf	N/A		Pension plan documents, all versions available, and all amendments signed and dated	Compliance Amend Plan Name
37.	Section E, Item (8)	In the case of a plan that suspended benefits under section 305(e)(9) or section 4245 of ERISA, does the application include: (i) a copy of the proposed plan amendment(s) required by § 4262.6(e)(2) to reinstate suspended benefits and pay make-up payments? (ii) a certification by the plan sponsor that the proposed plan amendment(s) will be timely adopted? Is the certification signed by either all members of the plan's board of trustees or by one or more trustees duly authorized to sign the certification on behalf of the entire board (including, if applicable, documentation that substantiates the authorization of the signing trustees)? Enter N/A if the plan has not suspended benefits. Is all information included in a single document that is uploaded using the required filenaming convention?	Yes No N/A	N/A		N/A		Pension plan documents, all versions available, and all amendments signed and dated	Reinstatement Amend Plan Name
38.	Section E, Item (9)	In the case of a plan that was partitioned under section 4233 of ERISA, does the application include a copy of the executed plan amendment required by § 4262.9(c)(2)? Enter N/A if the plan was not partitioned. Is the document uploaded using the required filenaming convention?	Yes No N/A	N/A		N/A		Pension plan documents, all versions available, and all amendments signed and dated	Partition Amend Plan Name
39.	Section E, Item (10)	Does the application include one or more copies of the penalties of perjury statement (see Section E, Item (10) of the SFA Filing Instructions) that (a) are signed by an authorized trustee who is a current member of the board of trustees, and (b) includes the trustee's printed name and title. Is all such information included in a single document and uploaded using the required filenaming convention?	Yes No	Yes	Penalty Local 1922 PF.pdf	N/A		Financial Assistance Application	Penalty Plan Name

Additional Information for Certain Events under § 4262.4(f) - Applicable to Any Events in § 4262.4(f)(2) through (f)(4) and Any Mergers in § 4262.4(f)(1)(ii)
NOTE: If the plan is not required to provided information described in Addendum A of the SFA Filing Instructions, the Plan Response should be left blank for the remaining Checklist Items.

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Explain all N/A responses. Provide comments where noted. Also add any other optional explanatory comments.

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
40.a.	Addendum A for Certain Events Section C, Item (4)	Does the application include an additional version of Checklist Item #16.a. (also including Checklist Items #16.c., #16.d., and #16.e.), that shows the determination of the SFA amount <u>using the basic method</u> described in § 4262.4(a)(1) as <u>if any events had not occurred?</u> See Template 4A.	Yes No			N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	For additional submission due to any event: <i>Template 4A Plan Name CE</i> . For an additional submission due to a merger, <i>Template 4A Plan Name Merged</i> , where "Plan Name Merged" is an abbreviated version of the plan name for the separate plan involved in the merger.
40.b.i.	Addendum A for Certain Events Section C, Item (4)	If the plan is a MPRA plan for which the requested amount of SFA is based on the <u>increasing assets method</u> described in § 4262.4(a)(2)(i), does the application also include an additional version of Checklist Item #16.b.i. that shows the determination of the SFA amount using the <u>increasing assets method</u> as if any events had not occurred? See Template 4A, sheet <i>4A-5 SFA Details .5(a)(2)(i)</i> . Enter N/A if the plan is not a MPRA Plan or if the plan is a MPRA plan for which the requested amount of SFA is based on the present value method.	Yes No N/A		N/A - included as part of file in Checklist Item #40.a.	N/A		N/A	N/A - included as part of file in Checklist Item #40.a.
40.b.ii.	Addendum A for Certain Events Section C, Item (4)	If the plan is a MPRA plan for which the requested amount of SFA is based on the <u>increasing assets method</u> described in § 4262.4(a)(2)(i), does the application also include an additional version of Checklist Item #16.b.ii. that explicitly identifies the projected SFA exhaustion year based on the <u>increasing assets method?</u> See Template 4A, <i>4A-5 SFA Details .4(a)(2)(i)</i> sheet and Addendum D. Enter N/A if the plan is not a MPRA Plan or if the plan is a MPRA plan for which the requested amount of SFA is based on the present value method.	Yes No N/A			N/A		N/A	N/A - included as part of file in Checklist Item #40.a.
40.b.iii.	Addendum A for Certain Events Section C, Item (4)	If the plan is a MPRA plan for which the requested amount of SFA is based on the <u>present value method</u> described in § 4262.4(a)(2)(ii), does the application also include an additional version of Checklist Item #16.b.iii. that shows the determination of the SFA amount using the <u>present value method</u> as if any events had not occurred? See Template 4B, sheet <i>4B-1 SFA Ben Pmts</i> , sheet <i>4B-2 SFA Details .4(a)(2)(ii)</i> , and sheet <i>4B-3 SFA Exhaustion</i> . Enter N/A if the plan is not a MPRA Plan or if the plan is a MPRA plan for which the requested amount of SFA is based on the increasing assets method.	Yes No N/A			N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	For additional submission due to any event: <i>Template 4B Plan Name CE</i> . For an additional submission due to a merger, <i>Template 4B Plan Name Merged</i> , where "Plan Name Merged" is an abbreviated version of the plan name for the separate plan involved in the merger.

Application to PBGC for Approval of Special Financial Assistance (SFA)

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Explain all N/A responses. Provide comments where noted. Also add any other optional explanatory comments.

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
41.	Addendum A for Certain Events Section C, Item (4)	For any merger, does the application show the SFA determination for this plan <u>and for each plan merged into this plan</u> (each of these determined as if they were still separate plans)? See Template 4A for a non-MPRA plan using the basic method, and for a MPRA plan using the increasing assets method. See Template 4B for a MPRA Plan using the present value method. Enter N/A if the plan has not experienced a merger.	Yes No N/A			N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	For an additional submission due to a merger, <i>Template 4A (or Template 4B) Plan Name Merged</i> , where "Plan Name Merged" is an abbreviated version of the plan name for the separate plan involved in the merger.
42.a.	Addendum A for Certain Events Section D	Does the application include a narrative description of any event and any merger, including relevant supporting documents which may include plan amendments, collective bargaining agreements, actuarial certifications related to a transfer or merger, or other relevant materials?	Yes No		N/A - included as part of SFA App Plan Name		For each Checklist Item #42.a. through #45.b., identify the relevant page number(s) within the single document.	Financial Assistance Application	SFA App Plan Name
42.b.	Addendum A for Certain Events Section D	For a transfer or merger event, does the application include identifying information for all plans involved including plan name, EIN and plan number, and the date of the transfer or merger?	Yes No		N/A - included as part of SFA App Plan Name			Financial Assistance Application	N/A - included as part of SFA App Plan Name
43.a.	Addendum A for Certain Events Section D	Does the narrative description in the application identify the amount of SFA reflecting any event, the amount of SFA determined as if the event had not occurred, and confirmation that the requested SFA is no greater than the amount that would have been determined if the event had not occurred, unless the event is a contribution rate reduction and such event lessens the risk of loss to plan participants and beneficiaries?	Yes No		N/A - included as part of SFA App Plan Name			Financial Assistance Application	N/A - included as part of SFA App Plan Name
43.b.	Addendum A for Certain Events Section D	For a merger, is the determination of SFA as if the event had not occurred equal to the sum of the amount that would be determined for this plan and each plan merged into this plan (each as if they were still separate plans)? Enter N/A if the event described in Checklist Item #42.a. was not a merger.	Yes No N/A		N/A - included as part of SFA App Plan Name			Financial Assistance Application	N/A - included as part of SFA App Plan Name
44.a.	Addendum A for Certain Events Section D	Does the application include an additional version of Checklist Item #25 that shows the determination of SFA eligibility as if any events had not occurred?	Yes No		N/A - included as part of SFA App Plan Name			Financial Assistance Application	N/A - included as part of SFA App Plan Name
44.b.	Addendum A for Certain Events Section D	For any merger, does this item include demonstrations of SFA eligibility for this plan and for each plan merged into this plan (each of these determined as if they were still separate plans)? Enter N/A if the event described in Checklist Item #42.a. was not a merger.	Yes No N/A		N/A - included as part of SFA App Plan Name			Financial Assistance Application	N/A - included as part of SFA App Plan Name

Application to PBGC for Approval of Special Financial Assistance (SFA)

APPLICATION CHECKLIST

Plan name:	Local 1922 PF
EIN:	51-6128660
PN:	001
SFA Amount Requested:	\$14,707,737.00

Do NOT use this Application Checklist for a supplemented application. Instead use Application Checklist - Supplemented.

v20230727

Unless otherwise specified:
YYYY = plan year
Plan Name = abbreviated plan name

-----Filers provide responses here for each Checklist Item:-----

Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #39. In addition, if required to provide information due to a "certain event" (see Addendum A of the SFA Filing Instructions), your application will be considered incomplete if No is entered as a Plan Response for any Checklist Items #40.a. through #49.b. If there is a merger event described in Addendum A, your application will also be considered incomplete if No is entered as a Plan Response for any Checklist Items #50 through #63.

Explain all N/A responses. Provide comments where noted. Also add any other optional explanatory comments.

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
45.a.	Addendum A for Certain Events Section D	If the event is a contribution rate reduction and the amount of requested SFA is not limited to the amount of SFA determined as if the event had not occurred, does the application include a detailed demonstration that shows that the event lessens the risk of loss to plan participants and beneficiaries? Enter N/A if the event is not a contribution rate reduction, or if the event is a contribution rate reduction but the requested SFA is limited to the amount of SFA determined as if the event had not occurred.	Yes No N/A		N/A - included as part of SFA App Plan Name			Financial Assistance Application	N/A - included as part of SFA App Plan Name
45.b.	Addendum A for Certain Events Section D	Does the demonstration in Checklist Item #45.a. also identify all assumptions used, supporting rationale for the assumptions and other relevant information? Enter N/A if the plan entered N/A for Checklist Item #45.a.	Yes No N/A		N/A - included as part of SFA App Plan Name			Financial Assistance Application	N/A - included as part of SFA App Plan Name
46.a.	Addendum A for Certain Events Section E, Items (2) and (3)	Does the application include an additional certification from the plan's enrolled actuary with respect to the plan's SFA eligibility but with eligibility determined as if any events had not occurred? This should be in the format of Checklist Item #31 if the SFA eligibility is based on the plan status of critical and declining using a zone certification completed on or after January 1, 2021. This should be in the format of Checklist Items #32.a. and #32.b. if the SFA eligibility is based on the plan status of critical using a zone certification completed on or after January 1, 2021. If the above SFA eligibility is not based on § 4262.3(a)(1) or § 4262.3(a)(3) or is based on a zone certification completed prior to January 1, 2021, enter N/A. Is all relevant information contained in a single document and uploaded using the required filenaming convention?	Yes No N/A			N/A		Financial Assistance Application	SFA Elig Cert Plan Name CE
46.b.	Addendum A for Certain Events Section E, Items (2) and (3)	For any merger, does the application include additional certifications of the SFA eligibility for this plan and for each plan merged into this plan (each of these determined as if they were still separate plans)? If the above SFA eligibility is not based on § 4262.3(a)(1) or § 4262.3(a)(3) or is based on a zone certification completed prior to January 1, 2021, enter N/A. Enter N/A if the event described in Checklist Item #42.a. was not a merger.	Yes No N/A			N/A		Financial Assistance Application	SFA Elig Cert Plan Name Merged CE "Plan Name Merged" is an abbreviated version of the plan name for the separate plan involved in the merger.

Application to PBGC for Approval of Special Financial Assistance (SFA)

v20230727

APPLICATION CHECKLIST

Plan name:

Local 1922 PF

EIN:

51-6128660

PN:

001

SFA Amount Requested:

\$14,707,737.00

Do NOT use this Application Checklist for a supplemented application. Instead use Application Checklist - Supplemented.

-----Filers provide responses here for each Checklist Item:-----

Unless otherwise specified:
YYYY = plan year
Plan Name = abbreviated plan name

Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #39. In addition, if required to provide information due to a "certain event" (see Addendum A of the SFA Filing Instructions), your application will be considered incomplete if No is entered as a Plan Response for any Checklist Items #40.a. through #49.b. If there is a merger event described in Addendum A, your application will also be considered incomplete if No is entered as a Plan Response for any Checklist Items #50 through #63.

Explain all N/A responses. Provide comments where noted. Also add any other optional explanatory comments.

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
47.a.	Addendum A for Certain Events Section E, Item (5)	Does the application include an additional certification from the plan's enrolled actuary with respect to the plan's SFA amount (in the format of Checklist Item #34.a.), but with the SFA amount determined as if any events had not occurred?	Yes No			N/A		Financial Assistance Application	SFA Amount Cert Plan Name CE
47.b.	Addendum A for Certain Events Section E, Item (5)	If the plan is a MPRA plan, does the certification in Checklist Item #46.a. identify the amount of SFA determined under the basic method described in § 4262.4(a)(1) and the amount determined under the increasing assets method in § 4262.4(a)(2)(i)? If the amount of SFA determined under the “present value method” described in § 4262.4(a)(2)(ii) is not the greatest amount of SFA under § 4262.4(a)(2), does the certification state as such? If the amount of SFA determined under the “present value method” described in § 4262.4(a)(2)(ii) is the greatest amount of SFA under § 4262.4(a)(2), does the certification identify that amount? Enter N/A if the plan is not a MPRA plan.	Yes No N/A		N/A - included in SFA Amount Cert Plan Name CE	N/A		N/A - included in SFA Amount Cert Plan Name	N/A - included in SFA Amount Cert Plan Name CE
47.c.	Addendum A for Certain Events Section E, Item (5)	Does the certification in Checklist Items #47.a. and #47.b. (if applicable) clearly identify all assumptions and methods used, sources of participant data and census data, and other relevant information?	Yes No		N/A - included in SFA Amount Cert Plan Name CE	N/A		N/A - included in SFA Amount Cert Plan Name	N/A - included in SFA Amount Cert Plan Name CE
48.a.	Addendum A for Certain Events Section E, Item (5)	For any merger, does the application include additional certifications of the SFA amount determined for this plan and for each plan merged into this plan (each of these determined as if they were still separate plans) ? Enter N/A if the event described in Checklist Item #42.a. was not a merger.	Yes No N/A			N/A		Financial Assistance Application	<i>SFA Amount Cert Plan Name Merged CE</i> "Plan Name Merged" is an abbreviated version of the plan name for the separate plan involved in the merger.
48.b.	Addendum A for Certain Events Section E, Item (5)	For any merger, do the certifications clearly identify all assumptions and methods used, sources of participant data and census data, and other relevant information? Enter N/A if the event described in Checklist Item #42.a. was not a merger.	Yes No N/A		N/A - included in SFA Amount Cert Plan Name CE	N/A		N/A - included in SFA Amount Cert Plan Name CE	N/A - included in SFA Amount Cert Plan Name CE

Application to PBGC for Approval of Special Financial Assistance (SFA)

v20230727

APPLICATION CHECKLIST

Plan name:	Local 1922 PF
EIN:	51-6128660
PN:	001
SFA Amount Requested:	\$14,707,737.00

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-----Filers provide responses here for each Checklist Item:-----

Unless otherwise specified:
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Plan Name = abbreviated plan name

Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #39. In addition, if required to provide information due to a "certain event" (see Addendum A of the SFA Filing Instructions), your application will be considered incomplete if No is entered as a Plan Response for any Checklist Items #40.a. through #49.b. If there is a merger event described in Addendum A, your application will also be considered incomplete if No is entered as a Plan Response for any Checklist Items #50 through #63.

Explain all N/A responses. Provide comments where noted. Also add any other optional explanatory comments.

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
49.a.	Addendum A for Certain Events Section E	If the event is a contribution rate reduction and the amount of requested SFA is not limited to the amount of SFA determined as if the event had not occurred, does the application include a certification from the plan's enrolled actuary (or, if appropriate, from the plan sponsor) with respect to the demonstration to support a finding that the event lessens the risk of loss to plan participants and beneficiaries? Enter N/A if the event is not a contribution rate reduction, or if the event is a contribution rate reduction but the requested SFA is limited to the amount of SFA determined as if the event had not occurred.	Yes No N/A			N/A		Financial Assistance Application	Cont Rate Cert Plan Name CE
49.b.	Addendum A for Certain Events Section E	Does the demonstration in Checklist Item #48.a. also identify all assumptions used, supporting rationale for the assumptions and other relevant information? Enter N/A if the event is not a contribution rate reduction, or if the event is a contribution rate reduction but the requested SFA is limited to the amount of SFA determined as if the event had not occurred.	Yes No N/A		N/A - included in Cont Rate Cert Plan Name CE	N/A		N/A - included in Cont Rate Cert Plan Name CE	N/A - included in Cont Rate Cert Plan Name CE

Additional Information for Certain Events under § 4262.4(f) - Applicable Only to Any Mergers in § 4262.4(f)(1)(ii)

Plans that have experienced mergers identified in § 4262.4(f)(1)(ii) must complete Checklist Items #50 through #63. If you are required to complete Checklist Items #50 through #63, your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #50 through #63. All other plans should not provide any responses for Checklist Items #50 through #63.

50.	Addendum A for Certain Events Section B, Item (1)a.	In addition to the information provided with Checklist Item #1, does the application also include similar plan documents and amendments for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)?	Yes No			N/A		Pension plan documents, all versions available, and all amendments signed and dated	N/A
51.	Addendum A for Certain Events Section B, Item (1)b.	In addition to the information provided with Checklist Item #2, does the application also include similar trust agreements and amendments for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)?	Yes No			N/A		Pension plan documents, all versions available, and all amendments signed and dated	N/A
52.	Addendum A for Certain Events Section B, Item (1)c.	In addition to the information provided with Checklist Item #3, does the application also include the most recent IRS determination for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)? Enter N/A if the plan does not have a determination letter.	Yes No N/A			N/A		Pension plan documents, all versions available, and all amendments signed and dated	N/A

Application to PBGC for Approval of Special Financial Assistance (SFA)

APPLICATION CHECKLIST

Plan name:	Local 1922 PF
EIN:	51-6128660
PN:	001
SFA Amount Requested:	\$14,707,737.00

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v20230727

Unless otherwise specified:
YYYY = plan year
Plan Name = abbreviated plan name

-----Filers provide responses here for each Checklist Item:-----

Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #39. In addition, if required to provide information due to a "certain event" (see Addendum A of the SFA Filing Instructions), your application will be considered incomplete if No is entered as a Plan Response for any Checklist Items #40.a. through #49.b. If there is a merger event described in Addendum A, your application will also be considered incomplete if No is entered as a Plan Response for any Checklist Items #50 through #63.

Explain all N/A responses. Provide comments where noted. Also add any other optional explanatory comments.

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
53.	Addendum A for Certain Events Section B, Item (2)	In addition to the information provided with Checklist Item #4, for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii), does the application include the actuarial valuation report for the 2018 plan year and each subsequent actuarial valuation report completed before the application filing date?	Yes No			N/A	Identify here how many reports are provided.	Most recent actuarial valuation for the plan	YYYYAVR Plan Name Merged , where "Plan Name Merged" is abbreviated version of the plan name for the plan merged into this plan.
54.	Addendum A for Certain Events Section B, Item (3)	In addition to the information provided with Checklist Items #5.a. and #5.b., does the application include similar rehabilitation plan information for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)?	Yes No			N/A		Rehabilitation plan (or funding improvement plan, if applicable)	N/A
55.	Addendum A for Certain Events Section B, Item (4)	In addition to the information provided with Checklist Item #6, does the application include similar Form 5500 information for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)?	Yes No			N/A		Latest annual return/report of employee benefit plan (Form 5500)	YYYYForm5500 Plan Name Merged , "Plan Name Merged" is abbreviated version of the plan name for the plan merged into this plan.
56.	Addendum A for Certain Events Section B, Item (5)	In addition to the information provided with Checklist Items #7.a., #7.b., and #7.c., does the application include similar certifications of plan status for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)?	Yes No			N/A	Identify how many zone certifications are provided.	Zone certification	YYYYZoneYYYYMMDD Plan Name Merged, where the first "YYYY" is the applicable plan year, and "YYYYMMDD" is the date the certification was prepared. "Plan Name Merged" is an abbreviated version of the plan name for the plan merged into this plan.
57.	Addendum A for Certain Events Section B, Item (6)	In addition to the information provided with Checklist Item #8, does the application include the most recent cash and investment account statements for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)?	Yes No			N/A		Bank/Asset statements for all cash and investment accounts	N/A
58.	Addendum A for Certain Events Section B, Item (7)	In addition to the information provided with Checklist Item #9, does the application include the most recent plan financial statement (audited, or unaudited if audited is not available) for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)?	Yes No			N/A		Plan's most recent financial statement (audited, or unaudited if audited not available)	N/A
59.	Addendum A for Certain Events Section B, Item (8)	In addition to the information provided with Checklist Item #10, does the application include all of the written policies and procedures governing the plan's determination, assessment, collection, settlement, and payment of withdrawal liability for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)? Are all such items included in a single document using the required filenaming convention?	Yes No			N/A		Pension plan documents, all versions available, and all amendments signed and dated	WDL Plan Name Merged , where "Plan Name Merged" is an abbreviated version of the plan name for the plan merged into this plan.

Application to PBGC for Approval of Special Financial Assistance (SFA)

v20230727

APPLICATION CHECKLIST

Plan name:

Local 1922 PF

EIN:

51-6128660

PN:

001

SFA Amount Requested:

\$14,707,737.00

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-----Filers provide responses here for each Checklist Item:-----

Unless otherwise specified:
YYYY = plan year
Plan Name = abbreviated plan name

Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #39. In addition, if required to provide information due to a "certain event" (see Addendum A of the SFA Filing Instructions), your application will be considered incomplete if No is entered as a Plan Response for any Checklist Items #40.a. through #49.b. If there is a merger event described in Addendum A, your application will also be considered incomplete if No is entered as a Plan Response for any Checklist Items #50 through #63.

Explain all N/A responses. Provide comments where noted. Also add any other optional explanatory comments.

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
60.	Addendum A for Certain Events Section B, Item (9)	In addition to the information provided with Checklist Item #11, does the application include documentation of a death audit (with the information described in Checklist Item #11) for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)?	Yes No					Pension plan documents, all versions available, and all amendments signed and dated	<i>Death Audit Plan Name Merged</i> , where "Plan Name Merged" is an abbreviated version of the plan name for the plan merged into this plan.
61.	Addendum A for Certain Events Section C, Item (1)	In addition to the information provided with Checklist Item #13, does the application include the same information in the format of Template 1 for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)? Enter N/A if each plan that fully merged into this plan is not required to respond Yes to line 8b(1) on the most recently filed Form 5500 Schedule MB.	Yes No N/A					Financial assistance spreadsheet (template)	<i>Template 1 Plan Name Merged</i> , where "Plan Name Merged" is an abbreviated version of the plan name for the plan merged into this plan.
62.	Addendum A for Certain Events Section C, Item (2)	In addition to the information provided with Checklist Item #14, does the application include the same information in the format of Template 2 (if required based on the participant threshold) for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)? Enter N/A if each plan that merged into this plan has less than 10,000 participants on line 6f of the most recently filed Form 5500.	Yes No N/A					Contributing employers	<i>Template 2 Plan Name Merged</i> , where "Plan Name Merged" is an abbreviated version of the plan name fore the plan merged into this plan.
63.	Addendum A for Certain Events Section C, Item (3)	In addition to the information provided with Checklist Item #15, does the application include similar information in the format of Template 3 for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)?	Yes No					Historical Plan Financial Information (CBUs, contribution rates, contribution amounts, withdrawal liability payments)	<i>Template 3 Plan Name Merged</i> , where "Plan Name Merged" is an abbreviated version of the plan name for the plan merged into this plan.

Version Updates

v20220701p

Version	Date updated
V20220701p	07/01/2022

TEMPLATE 3
Historical Plan Information

File name: *Template 3 Plan Name* , where "Plan Name" is an abbreviated version of the plan name.
 For additional submission due to merger under § 4262.4(f)(1)(ii): *Template 3 Plan Name Merged* , where "Plan Name Merged" is an abbreviated version of the plan name for the separate plan involved in the merger.

v20220701p

Provide historical plan information for the 2010 plan year through the plan year immediately preceding the date the plan's initial application was filed that separately identifies: total contributions, total contribution base units (including identification of the base unit used (i.e., hourly, weekly)), average contribution rates, and number of active participants at the beginning of each plan year. Also show separately for each of the plan years in the same period all other sources of non-investment income, including, if applicable, withdrawal liability payments collected, reciprocity contributions (if applicable), additional contributions from the rehabilitation plan (if any), and other identifiable contribution streams.

If the sum of all contributions and withdrawal liabilities shown on this table does not equal the amount shown as contributions credited to the funding standard account on the plan year Schedule MB of Form 5500, include an explanation as a footnote to this table.

PLAN INFORMATION

Abbreviated Plan Name:	Local 1922 PF	
EIN:	51-6128660	
PN:	001	
Unit (e.g. hourly, weekly)	Percent of Pay	

			All Other Sources of Non-Investment Income							
Plan Year (in order from oldest to most recent)	Plan Year Start Date	Plan Year End Date	Total Contributions*	Total Contribution Base Units	Average Contribution Rate	Reciprocity Contributions (if applicable)	Additional Rehab Plan Contributions (if applicable)	Other - Explain if Applicable	Withdrawal Liability Payments Collected	Number of Active Participants at Beginning of Plan Year
2010	07/01/2010	06/30/2011	\$319,275	12,161,764	2.63%					321
2011	07/01/2011	06/30/2012	\$377,714	12,525,466	3.02%					308
2012	07/01/2012	06/30/2013	\$395,709	12,178,729	3.25%					300
2013	07/01/2013	06/30/2014	\$326,895	11,620,950	2.81%					286
2014	07/01/2014	06/30/2015	\$396,334	11,939,483	3.32%					282
2015	07/01/2015	06/30/2016	\$382,965	11,802,742	3.24%				\$265,000.00	273
2016	07/01/2016	06/30/2017	\$352,330	11,129,828	3.17%				\$20,334.00	259
2017	07/01/2017	06/30/2018	\$362,261	10,744,841	3.37%					249
2018	07/01/2018	06/30/2019	\$360,555	10,643,023	3.39%					233
2019	07/01/2019	06/30/2020	\$348,531	10,222,114	3.41%					236
2020	07/01/2020	06/30/2021	\$302,574	8,400,581	3.60%					205
2021	07/01/2021	06/30/2022	\$301,793	8,409,523	3.59%				\$53,466.00	186
2022	07/01/2022	12/31/2022	\$107,065	2,811,832	3.81%				\$1,045,897.75	165

* Total contributions shown here should be contributions based upon CBUs and should not include items separately shown in any columns under "All Other Sources of Non-Investment Income."

TEMPLATE 4A

v20220802p

SFA Determination - under the "basic method" for all plans, and under the "increasing assets method" for MPRA plans

File name: *Template 4A Plan Name*, where "Plan Name" is an abbreviated version of the plan name.

If submitting additional information due to a merger under § 4262.4(f)(1)(ii): *Template 4A Plan Name Merged*, where "Plan Name Merged" is an abbreviated version of the plan name for the separate plan involved in the merger.

If submitting additional information due to certain events with limitations under § 4262.4(f)(1)(i): *Template 4A Plan Name Add*, where "Plan Name" is an abbreviated version of the plan name.

If submitting a supplemented application under § 4262.4(g)(6): *Template 4A Supp Plan Name*, where "Plan Name" is an abbreviated version of the plan name.

Instructions for Section C, Item (4) of the Instructions for Filing Requirements for Multiemployer Plans Applying for Special Financial Assistance:

IFR filers submitting a supplemented application should see Addendum C for more information.

MPRA plans using the "increasing assets method" should see Addendum D for more information.

For all plans, provide information used to determine the amount of SFA under the "basic method" described in § 4262.4(a)(1).

For MPRA plans, also provide information used to determine the amount of SFA under the "increasing assets method" described in § 4262.4(a)(2)(i).

The information to be provided is:

NOTE: *All items below are provided on Sheet '4A-4 SFA Details .4(a)(1)' unless otherwise indicated.*

- a. The amount of SFA calculated using the "basic method", determined as a lump sum as of the SFA measurement date.
- b. Non-SFA interest rate required under § 4262.4(e)(1) of PBGC's SFA regulation, including supporting details on how it was determined.
[Sheet: 4A-1 Interest Rates]
- c. SFA interest rate required under § 4262.4(e)(2) of PBGC's SFA regulation, including supporting details on how it was determined.
[Sheet: 4A-1 Interest Rates]
- d. Fair market value of assets as of the SFA measurement date. This amount should include any assets at the SFA measurement date attributable to financial assistance received by the plan under section 4261 of ERISA, but should not reflect a payable for amounts owed to PBGC for all amounts of such financial assistance received by the plan.

e. For each plan year in the period beginning on the SFA measurement date and ending on the last day of the last plan year ending in 2051 (the "SFA coverage period"):

- i. Separately identify the projected amount of contributions, projected withdrawal liability payments reflecting a reasonable allowance for amounts considered uncollectible, and other payments expected to be made to the plan (excluding the amount of financial assistance under section 4261 of ERISA and SFA to be received by the plan).
- ii. Identify the benefit payments described in § 4262.4(b)(1) (including any benefits that were restored under 26 CFR 1.432(e)(9)-(1)(e)(3) and excluding the payments in e.iii. below), separately for current retirees and beneficiaries, current terminated vested participants not yet in pay status, current active participants, and new entrants.

[Sheet: 4A-2 SFA Ben Pmts]

Identify total benefit payments paid and expected to be paid from projected SFA assets separately from total benefit payments paid and expected to be paid from non-SFA assets after the projected SFA assets are fully exhausted.

- iii. Separately identify the make-up payments described in § 4262.4(b)(1) attributable to the reinstatement of benefits under § 4262.15 that were previously suspended through the SFA measurement date.

[Also see applicable examples in Section C, Item (4)e.iii. of the SFA instructions.]

- iv. Separately identify administrative expenses paid and expected to be paid (excluding the amount owed PBGC under section 4261 of ERISA) for premiums to PBGC and for all other administrative expenses.

[Sheet: 4A-3 SFA Pcount and Admin Exp]

Identify total administrative expenses paid and expected to be paid from projected SFA assets separately from total administrative expenses paid and expected to be paid from non-SFA assets after the projected SFA assets are fully exhausted.

- v. Provide the projected total participant count at the beginning of each year.

[Sheet: 4A-3 SFA Pcount and Admin Exp]

- vi. Provide the projected investment income earned by assets not attributable to SFA based on the non-SFA interest rate in b. above and the projected fair market value of non-SFA assets at the end of each plan year.
- vii. Provide the projected investment income earned by assets attributable to SFA based on the SFA interest rate in c. above (excluding investment returns for the plan year in which the sum of annual projected benefit payments and administrative expenses for the year exceeds the beginning-of-year projected SFA assets) and the projected fair market value of SFA assets at the end of each plan year.

f. The projected SFA exhaustion year. This is the first day of the plan year in which the sum of annual projected benefit payments and administrative expenses for the year exceeds the beginning-of-year projected SFA assets. Note this date is only required for the calculation method under which the requested amount of SFA is determined.

Additional instructions for each individual worksheet:

Sheet

4A-1 SFA Determination - non-SFA Interest Rate and SFA Interest Rate

See instructions on 4A-1 Interest Rates.

4A-2 SFA Determination - Benefit Payments for the "basic method" for all plans, and for the "increasing assets method" for MRPA plans

This sheet is not required for an IFR filer submitting a supplemented application under § 4262.4(g)(6) if the total projected benefit payments are the same as those used in the application approved under the interim final rule.

On this sheet, you will provide:

- Basic plan information (plan name, EIN/PN, SFA measurement date), and
- Year-by-year deterministic projection of benefit payments.

For each plan year in the period beginning on the SFA measurement date and ending on the last day of the last plan year ending in 2051 (the "SFA coverage period"), identify benefit payments described in § 4262.4(b)(1) for current retirees and beneficiaries, current terminated vested participants not yet in pay status, currently active participants, and new entrants. On this Sheet 4A-2, show all benefit payments as positive amounts.

If the plan has suspended benefit payments under sections 305(e)(9) or 4245(a) of ERISA, the benefit payments in this Sheet 4A-2 projection should reflect prospective reinstatement of benefits assuming such reinstatements commence as of the SFA measurement date. If the plan restored or partially restored benefits under 26 CFR 1.432(e)(9)-1(e)(3) before the SFA measurement date, the benefit payments in this Sheet 4A-2 should reflect fully restored prospective benefits.

Make-up payments to be paid to restore previously suspended benefits should not be included in this Sheet 4A-2, and are separately shown in Sheet 4A-4.

Except for the first row in the projection exhibit, each row must include the full plan year of the indicated information up to the plan year ending in 2051. The first row in the projection period is for the period beginning on the SFA measurement date and ending on the last day of the plan year containing the SFA measurement date, so the first row may contain less than a full plan year of information. For all other periods, provide the full plan year of information up to the plan year ending in 2051.

4A-3 SFA Determination - Participant Count and Administrative Expenses for the "basic method" for all plans, and for the "increasing assets method" for MPRA plans

This sheet is not required for an IFR filer submitting a supplemented application under § 4262.4(g)(6).

On this sheet, you will provide:

- Basic plan information (plan name, EIN/PN, SFA measurement date), and
- Year-by-year deterministic projection of participant count and administrative expenses.

For each plan year in the period beginning on the SFA measurement date and ending on the last day of the last plan year ending in 2051 (the "SFA coverage period"), identify the projected total participant count at the beginning of each year, as well as administrative expenses, separately for premiums to PBGC and for all other administrative expenses. On this Sheet 4A-3, show all administrative expenses as positive amounts.

Any amounts owed to PBGC for financial assistance under section 4261 of ERISA should not be included in this Sheet 4A-3.

Except for the first row in the projection exhibit, each row must include the full plan year of the indicated information up to the plan year ending in 2051. The first row in the projection period is for the period beginning on the SFA measurement date and ending on the last day of the plan year containing the SFA measurement date, so the first row may contain less than a full plan year of information. For all other periods, provide the full plan year of information up to the plan year ending in 2051

4A-4 SFA Determination - Details for the "basic method" under § 4262.4(a)(1) for all plans

On this sheet, you will provide:

- Basic plan information (plan name, EIN/PN, SFA measurement date, non-SFA interest rate, SFA interest rate),
- MPRA plan status and, if applicable, certain MPRA information,
- Fair Market Value of Assets as of the SFA measurement date,
- SFA Amount as of the SFA measurement date calculated under the "basic method",
- Projected SFA exhaustion year (only if the requested amount of SFA is determined under the "basic method"), and
- Year-by-year deterministic projection.

For each plan year in the period beginning on the SFA measurement date and ending on the last day of the last plan year ending in 2051 (the "SFA coverage period"), provide each of the items requested in Columns (1) through (12). Show payments INTO the plan as positive amounts and payments OUT of the plan as negative amounts.

If the plan has suspended benefit payments under sections 305(e)(9) or 4245(a) of ERISA, Column (5) should show the make-up payments to be paid to restore the previously suspended benefits. These amounts should be determined as if such make-up payments are paid beginning as of the SFA measurement date. If the plan sponsor elects to pay these amounts as a lump sum, then the lump sum amount is assumed paid as of the SFA measurement date. If the plan sponsor elects to pay equal installments over 60 months, the first monthly payment is assumed paid on the first regular payment date on or after the SFA measurement date. See the examples in the SFA Instructions. If the make-up payments are paid over 60 months, each row in the projection should reflect the monthly payments for that period. The prospective reinstatement of suspended benefits is included in Column (4); Column (5) is only for make-up payments for past benefits that were suspended.

Except for the first row in the projection exhibit, each row must include the full plan year of the indicated information up to the plan year ending in 2051. The first row in the projection period is for the period beginning on the SFA measurement date and ending on the last day of the plan year containing the SFA measurement date, so the first row may contain less than a full plan year of information. For all other periods, provide the full plan year of information up to the plan year ending in 2051.

4A-5 SFA Determination - Details for the "increasing assets method" under § 4262.4(a)(2)(i) for MPRA plans

This sheet is to only be used by MPRA plans. For such plans, this sheet should be completed in addition to Sheet 4A-4.

On this sheet, you will provide:

- Basic plan information (plan name, EIN/PN, SFA measurement date, non-SFA interest rate, SFA interest rate),
- MPRA plan status, and if applicable, certain MPRA information,
- Fair Market Value of Assets as of the SFA measurement date,
- SFA Amount as of the SFA measurement date calculated under the "increasing assets method",
- Projected SFA exhaustion year (only if the requested amount of SFA is determined under the "increasing assets method"), and
- Year-by-year deterministic projection.

This sheet is identical to Sheet 4A-4, and the information in Columns (1) through (6) should be the same as that used in the "basic method" calculation in Sheet 4A-4. The SFA Amount as of the SFA Measurement Date will differ from that calculated in Sheet 4A-4, as it will be calculated in accordance with § 4262.4(a)(2)(i) as the lowest whole dollar amount (not less than \$0) for which, as of the last day of each plan year during the SFA coverage period, projected SFA assets and projected non-SFA assets are both greater than or equal to zero, and, as of the last day of the SFA coverage period, the sum of projected SFA assets and projected non-SFA assets is greater than the amount of such sum as of the last day of the immediately preceding plan year.

Version Updates (newest version at top)

Version	Date updated	
v20220802p	08/02/2022	Cosmetic changes to increase the size of some rows
v20220701p	07/01/2022	

TEMPLATE 4A - Sheet 4A-1

v20220802p

SFA Determination - non-SFA Interest Rate and SFA Interest Rate

Provide the non-SFA interest rate and SFA interest rate used, including supporting details on how they were determined.

PLAN INFORMATION

Abbreviated Plan Name:	Local 1922 PF		
EIN:	51-6128660		
PN:	001		
Initial Application Date:	03/11/2023		
SFA Measurement Date:	12/31/2022	For a plan other than a plan described in § 4262.4(g) (i.e., for a plan that has <u>not</u> filed an initial application under PBGC's interim final rule), the last day of the third calendar month immediately preceding the plan's initial application date. For a plan described in § 4262.4(g) (i.e., for a plan that filed an initial application prior to publication of the final rule), the last day of the calendar quarter immediately preceding the plan's initial application date.	
Last day of first plan year ending after the measurement date:	12/31/2023		

Non-SFA Interest Rate Used:	5.85%	Rate used in projection of non-SFA assets.
SFA Interest Rate Used:	3.77%	Rate used in projection of SFA assets.

Development of non-SFA interest rate and SFA interest rate:

Plan Interest Rate:	7.50%	Interest rate used for the funding standard account projections in the plan's most recently completed certification of plan status before 1/1/2021.
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Corresponding ERISA Section 303(h)(2)(C)(i), (ii), and (iii) rates disregarding modifications made under clause (iv) of such section.

	Month Year	(i)	(ii)	(iii)	
Month in which plan's initial application is filed, and corresponding segment rates (leave (i), (ii), and (iii) blank if the IRS Notice for this month has not yet been issued):	March 2023				24-month average segment rates without regard to interest rate stabilization rules. These rates are issued by IRS each month. For example, the applicable segment rates for August 2021 are 1.13%, 2.70%, and 3.38%. Those rates were issued in IRS Notice 21-50 on August 16, 2021 (see page 2 of notice under the heading "24-Month Average Segment Rates Without 25-Year Average Adjustment"). They are also available on IRS' Funding Yield Curve Segment Rate Tables web page (See Funding Table 3 under the heading "24-Month Average Segment Rates Not Adjusted").
1 month preceding month in which plan's initial application is filed, and corresponding segment rates:	February 2023	2.31%	3.72%	4.00%	
2 months preceding month in which plan's initial application is filed, and corresponding segment rates:	January 2023	2.13%	3.62%	3.93%	
3 months preceding month in which plan's initial application is filed, and corresponding segment rates:	December 2022	1.95%	3.50%	3.85%	

Non-SFA Interest Rate Limit (lowest 3rd segment rate plus 200 basis points) :	5.85%	This amount is calculated based on the other information entered above.
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Non-SFA Interest Rate Calculation (lesser of Plan Interest Rate and Non-SFA Interest Rate Limit):	5.85%	This amount is calculated based on the other information entered above.
Non-SFA Interest Rate Match Check:	Match	If the non-SFA Interest Rate Calculation is not equal to the non-SFA Interest Rate Used, provide explanation below.

SFA Interest Rate Limit (lowest average of the 3 segment rates plus 67 basis points) :	3.77%	This amount is calculated based on the other information entered.
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SFA Interest Rate Calculation (lesser of Plan Interest Rate and SFA Interest Rate Limit) :	3.77%	This amount is calculated based on the other information entered above.
SFA Interest Rate Match Check:	Match	If the SFA Interest Rate Calculation is not equal to the SFA Interest Rate Used, provide explanation below.

TEMPLATE 4A - Sheet 4A-2

v20220802p

SFA Determination - Benefit Payments for the "basic method" for all plans, and for the "increasing assets method" for MRPA plans

See Template 4A Instructions for Additional Instructions for Sheet 4A-2.

PLAN INFORMATION

Abbreviated Plan Name:	Local 1922 PF
EIN:	51-6128660
PN:	001
SFA Measurement Date:	12/31/2022

On this Sheet, show all benefit payment amounts as positive amounts.

PROJECTED BENEFIT PAYMENTS for:

SFA Measurement Date / Plan Year Start Date	Plan Year End Date	Current Retirees and Beneficiaries in Pay Status	Current Terminated Vested Participants	Current Active Participants	New Entrants	Total
12/31/2022	06/30/2023	\$527,241	\$128,592	\$54,397	\$0	\$710,229
07/01/2023	06/30/2024	\$1,007,406	\$310,431	\$148,581	\$0	\$1,466,418
07/01/2024	06/30/2025	\$960,325	\$344,868	\$181,318	\$0	\$1,486,511
07/01/2025	06/30/2026	\$913,398	\$368,966	\$193,554	\$0	\$1,475,918
07/01/2026	06/30/2027	\$866,766	\$404,865	\$213,455	\$0	\$1,485,086
07/01/2027	06/30/2028	\$820,552	\$421,573	\$229,619	\$5	\$1,471,749
07/01/2028	06/30/2029	\$774,864	\$488,129	\$244,878	\$19	\$1,507,890
07/01/2029	06/30/2030	\$729,798	\$528,575	\$260,774	\$40	\$1,519,187
07/01/2030	06/30/2031	\$685,441	\$542,445	\$274,019	\$67	\$1,501,972
07/01/2031	06/30/2032	\$641,871	\$564,869	\$284,803	\$104	\$1,491,647
07/01/2032	06/30/2033	\$599,170	\$582,911	\$303,642	\$16,700	\$1,502,423
07/01/2033	06/30/2034	\$557,414	\$604,994	\$317,524	\$18,723	\$1,498,655
07/01/2034	06/30/2035	\$516,678	\$612,727	\$327,469	\$22,386	\$1,479,260
07/01/2035	06/30/2036	\$477,052	\$629,059	\$333,176	\$25,580	\$1,464,867
07/01/2036	06/30/2037	\$438,619	\$623,620	\$333,575	\$27,678	\$1,423,492
07/01/2037	06/30/2038	\$401,465	\$616,585	\$339,166	\$30,389	\$1,387,605
07/01/2038	06/30/2039	\$365,667	\$616,750	\$346,911	\$33,044	\$1,362,372
07/01/2039	06/30/2040	\$331,300	\$625,478	\$345,919	\$38,753	\$1,341,450
07/01/2040	06/30/2041	\$298,443	\$628,895	\$352,757	\$45,669	\$1,325,764
07/01/2041	06/30/2042	\$267,174	\$621,478	\$347,344	\$50,621	\$1,286,617
07/01/2042	06/30/2043	\$237,574	\$602,858	\$342,793	\$77,815	\$1,261,040
07/01/2043	06/30/2044	\$209,730	\$590,129	\$334,228	\$86,026	\$1,220,113
07/01/2044	06/30/2045	\$183,732	\$578,704	\$328,600	\$93,749	\$1,184,785
07/01/2045	06/30/2046	\$159,663	\$558,316	\$317,911	\$100,505	\$1,136,395
07/01/2046	06/30/2047	\$137,586	\$537,569	\$306,151	\$105,366	\$1,086,672
07/01/2047	06/30/2048	\$117,532	\$514,396	\$296,706	\$110,515	\$1,039,149
07/01/2048	06/30/2049	\$99,504	\$487,192	\$283,167	\$115,665	\$985,528
07/01/2049	06/30/2050	\$83,466	\$464,189	\$269,379	\$122,738	\$939,772
07/01/2050	06/30/2051	\$69,353	\$437,428	\$258,275	\$131,180	\$896,236

TEMPLATE 4A - Sheet 4A-3

v20220802p

SFA Determination - Participant Count and Administrative Expenses for the "basic method" for all plans, and for the "increasing assets method" for MPRA plans

See Template 4A Instructions for Additional Instructions for Sheet 4A-3.

PLAN INFORMATION

Abbreviated Plan Name:	Local 1922 PF
EIN:	51-6128660
PN:	001
SFA Measurement Date:	12/31/2022

On this Sheet, show all administrative expense amounts as positive amounts

PROJECTED ADMINISTRATIVE EXPENSES for:

SFA Measurement Date / Plan Year Start Date	Plan Year End Date	Total Participant Count at Beginning of Plan Year	PBGC Premiums	Other	Total
12/31/2022	06/30/2023	1190	\$38,080	\$205,960	\$244,040
07/01/2023	06/30/2024	1178	\$41,230	\$418,895	\$460,125
07/01/2024	06/30/2025	1168	\$42,048	\$428,430	\$470,478
07/01/2025	06/30/2026	1152	\$42,624	\$438,440	\$481,064
07/01/2026	06/30/2027	1131	\$41,847	\$450,040	\$491,887
07/01/2027	06/30/2028	1109	\$42,142	\$460,813	\$502,955
07/01/2028	06/30/2029	1087	\$42,393	\$471,878	\$514,271
07/01/2029	06/30/2030	1065	\$42,600	\$483,243	\$525,843
07/01/2030	06/30/2031	1045	\$42,845	\$482,845	\$525,690
07/01/2031	06/30/2032	1020	\$53,040	\$469,036	\$522,076
07/01/2032	06/30/2033	996	\$52,788	\$473,060	\$525,848
07/01/2033	06/30/2034	977	\$52,758	\$471,771	\$524,529
07/01/2034	06/30/2035	950	\$53,200	\$464,541	\$517,741
07/01/2035	06/30/2036	924	\$52,668	\$460,035	\$512,703
07/01/2036	06/30/2037	896	\$51,968	\$446,254	\$498,222
07/01/2037	06/30/2038	867	\$51,153	\$434,509	\$485,662
07/01/2038	06/30/2039	838	\$51,118	\$425,712	\$476,830
07/01/2039	06/30/2040	810	\$50,220	\$419,288	\$469,508
07/01/2040	06/30/2041	782	\$50,048	\$413,969	\$464,017
07/01/2041	06/30/2042	753	\$48,945	\$401,371	\$450,316
07/01/2042	06/30/2043	723	\$47,718	\$393,646	\$441,364
07/01/2043	06/30/2044	698	\$47,464	\$379,576	\$427,040
07/01/2044	06/30/2045	669	\$46,161	\$368,514	\$414,675
07/01/2045	06/30/2046	640	\$45,440	\$352,298	\$397,738
07/01/2046	06/30/2047	612	\$44,676	\$335,659	\$380,335
07/01/2047	06/30/2048	584	\$43,216	\$320,486	\$363,702
07/01/2048	06/30/2049	557	\$42,332	\$302,603	\$344,935
07/01/2049	06/30/2050	531	\$41,418	\$287,502	\$328,920
07/01/2050	06/30/2051	505	\$39,895	\$273,788	\$313,683

TEMPLATE 4A - Sheet 4A-4

v20220802p

SFA Determination - Details for the "basic method" under § 4262.4(a)(1) for all plans

See Template 4A Instructions for Additional Instructions for Sheet 4A-4.

PLAN INFORMATION

Abbreviated Plan Name:	Local 1922 PF	
EIN:	\$1-6128660	Meets the definition of a MPRA plan described in § 4262.4(a)(3)?
PN:	001	
MPRA Plan?	No	
If a MPRA Plan, which method yields the greatest amount of SFA?		
SFA Measurement Date:	12/31/2022	MPRA increasing assets method described in § 4262.4(a)(2)(i). MPRA present value method described in § 4262.4(a)(2)(ii).
Fair Market Value of Assets as of the SFA Measurement Date:	\$9,299,839	
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$14,707,737	
Projected SFA exhaustion year:	2031	
Non-SFA Interest Rate:	5.85%	Per § 4262.4(a)(1), the lowest whole dollar amount (not less than \$0) for which, as of the last day of each plan year during the SFA coverage period, projected SFA assets and projected non-SFA assets are both greater than or equal to zero.
SFA Interest Rate:	3.77%	

On this Sheet, show payments INTO the plan as positive amounts, and payments OUT of the plan as negative amounts.												
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
				Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA; should match total from Sheet 4A-3)	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	SFA Investment Income Based on SFA Interest Rate	Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	Non-SFA Investment Income Based on Non- SFA Interest Rate	Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))	
Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments (should match total from Sheet 4A-2)									
\$126,161	\$15,348		-\$710,229		-\$244,040	-\$954,269	\$265,066	\$14,018,535	\$0	\$269,920	\$9,711,268	
\$246,923	\$58,094		-\$1,466,418		-\$460,125	-\$1,926,543	\$490,825	\$12,582,817	\$0	\$576,490	\$10,592,776	
\$241,639	\$52,696		-\$1,486,511		-\$470,478	-\$1,956,989	\$436,113	\$11,061,941	\$0	\$627,688	\$11,514,798	
\$236,468	\$25,130		-\$1,475,918		-\$481,064	-\$1,956,982	\$378,809	\$9,483,769	\$0	\$680,961	\$12,457,357	
\$231,408	\$18,885		-\$1,485,086		-\$491,887	-\$1,976,973	\$318,940	\$7,825,735	\$0	\$735,582	\$13,443,232	
\$226,455	\$23,289		-\$1,471,749		-\$502,955	-\$1,974,704	\$256,513	\$6,107,545	\$0	\$793,284	\$14,486,261	
\$221,609	\$27,600		-\$1,507,890		-\$514,271	-\$2,022,161	\$190,809	\$4,276,193	\$0	\$854,329	\$15,589,799	
\$219,393	\$30,656		-\$1,519,187		-\$525,843	-\$2,045,030	\$121,339	\$2,352,502	\$0	\$918,938	\$16,758,786	
\$217,199	\$33,696		-\$1,501,972		-\$525,690	-\$2,027,662	\$49,168	\$374,009	\$0	\$987,376	\$17,997,057	
\$215,027	\$36,718		-\$1,491,647		-\$522,076	-\$374,009	\$0	\$0	-\$1,639,715	\$1,019,379	\$17,628,467	
\$212,877	\$39,724		-\$1,502,423		-\$525,848	\$0	\$0	\$0	-\$2,028,271	\$977,207	\$16,830,004	
\$210,748	\$42,699		-\$1,498,655		-\$524,529	\$0	\$0	\$0	-\$2,023,184	\$930,702	\$15,990,969	
\$208,641	\$45,644		-\$1,479,260		-\$517,741	\$0	\$0	\$0	-\$1,997,001	\$882,459	\$15,130,711	
\$206,554	\$48,560		-\$1,464,867		-\$512,703	\$0	\$0	\$0	-\$1,977,570	\$832,770	\$14,241,025	
\$204,489	\$51,446		-\$1,423,492		-\$498,222	\$0	\$0	\$0	-\$1,921,714	\$782,458	\$13,357,703	
\$202,444	\$54,304		-\$1,387,605		-\$485,662	\$0	\$0	\$0	-\$1,873,267	\$732,293	\$12,473,478	
\$200,419	\$57,133		-\$1,362,372		-\$476,830	\$0	\$0	\$0	-\$1,839,202	\$681,642	\$11,573,471	
\$198,415	\$59,934		-\$1,341,450		-\$469,508	\$0	\$0	\$0	-\$1,810,958	\$629,892	\$10,650,754	
\$196,431	\$62,707		-\$1,325,764		-\$464,017	\$0	\$0	\$0	-\$1,789,781	\$576,599	\$9,696,710	
\$194,467	\$65,452		-\$1,286,617		-\$450,316	\$0	\$0	\$0	-\$1,736,933	\$522,429	\$8,742,125	
\$192,522	\$68,170		-\$1,261,040		-\$441,364	\$0	\$0	\$0	-\$1,702,404	\$467,673	\$7,768,086	
\$190,597	\$65,899		-\$1,220,113		-\$427,040	\$0	\$0	\$0	-\$1,647,153	\$412,224	\$6,789,654	
\$188,691	\$63,810		-\$1,184,785		-\$414,675	\$0	\$0	\$0	-\$1,599,460	\$356,297	\$5,798,992	
\$186,804	\$61,777		-\$1,136,395		-\$397,738	\$0	\$0	\$0	-\$1,534,133	\$300,189	\$4,813,629	
\$184,936	\$59,887		-\$1,086,672		-\$380,335	\$0	\$0	\$0	-\$1,467,007	\$244,451	\$3,835,896	
\$183,087	\$58,067		-\$1,039,149		-\$363,702	\$0	\$0	\$0	-\$1,402,851	\$189,073	\$2,863,271	
\$181,256	\$56,315		-\$985,528		-\$344,935	\$0	\$0	\$0	-\$1,330,463	\$134,244	\$1,904,624	
\$179,443	\$55,792		-\$939,772		-\$328,920	\$0	\$0	\$0	-\$1,268,692	\$79,959	\$951,126	
\$177,649	\$55,260		-\$896,236		-\$313,683	\$0	\$0	\$0	-\$1,209,919	\$25,884	\$0	

TEMPLATE 4A - Sheet 4A-5

v20220802p

SFA Determination - Details for the "increasing assets method" under § 4262.4(a)(2)(i) for MPRA plans

See Template 4A Instructions for Additional Instructions for Sheet 4A-5.

PLAN INFORMATION

Abbreviated Plan Name:		
EIN:		Meets the definition of a MPRA plan described in § 4262.4(a)(3)?
PN:		
MPRA Plan?		
If a MPRA Plan, which method yields the greatest amount of SFA?		
SFA Measurement Date:		MPRA increasing assets method described in § 4262.4(a)(2)(i). MPRA present value method described in § 4262.4(a)(2)(ii).
Fair Market Value of Assets as of the SFA Measurement Date:		
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:		
Projected SFA exhaustion year:		
Non-SFA Interest Rate:		Per § 4262.4(a)(2)(i), the lowest whole dollar amount (not less than \$0) for which, as of the last day of each plan year during the SFA coverage period, projected SFA assets and projected non-SFA assets are both greater than or equal to zero, and, as of the last day of the SFA coverage period, the sum of projected SFA assets and projected non-SFA assets is greater than the amount of such sum as of the last day of the immediately preceding plan year.
SFA Interest Rate:		
		Only required on this sheet if the requested amount of SFA is based on the "increasing assets method". Plan Year Start Date of the plan year in which the sum of annual projected benefit payments and administrative expenses for the year exceeds the beginning-of-year projected SFA assets.

		On this Sheet, show payments INTO the plan as positive amounts, and payments OUT of the plan as negative amounts.											
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
SFA Measurement Date / Plan Year Start Date	Plan Year End Date					Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA; should match total from Sheet 4A-3)	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	SFA Investment Income Based on SFA Interest Rate	Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	Non-SFA Investment Income Based on Non- SFA Interest Rate	Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))
		Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments (should match total from Sheet 4A-2)								

TEMPLATE 5A

v20220802p

Baseline - for non-MPRA plans using the "basic method", or for MPRA plans for which the requested amount of SFA is determined under the "increasing assets method"

File name: *Template 5A Plan Name*, where "Plan Name" is an abbreviated version of the plan name.

Instructions for Section C, Item (5) of the Instructions for Filing Requirements for Multiemployer Plans Applying for Special Financial Assistance:

This Template 5A is not required if all assumptions and methods used to determine 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 non-SFA and SFA interest rates, and except any assumptions that were 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).

Provide a separate deterministic projection ("Baseline") using the same calculation methodology used to determine the requested SFA amount, in the same format as Template 4A (Sheets 4A-2, 4A-3, and either 4A-4 or 4A-5) that shows the amount of SFA that would be determined if all underlying assumptions and methods used in the projection were the same as those used in the pre-2021 certification of plan status, except the plan's non-SFA interest rate and SFA interest rate, which should be the same as used in Template 4A (Sheet 4A-1).

For purposes of this Template 5A, any assumption change made in accordance with Section III, Acceptable Assumption Changes, in PBGC's SFA assumptions guidance should be reflected in this Baseline calculation of the SFA amount and supporting projection information, except that an assumption change for "missing" terminated vested participants described in Section III.E of PBGC's SFA assumptions guidance should not be reflected in the Baseline projections. See examples in the SFA instructions for Section C, Item (5).

Additional instructions for each individual worksheet:

Sheet

5A-1 Baseline - Benefit Payments for the "basic method", or for MPRA plans for which the requested amount of SFA is determined under the "increasing assets method"

See Template 4A instructions for Sheet 4A-2, except provide the benefit payment projection used to determine the Baseline SFA amount.

5A-2 Baseline - Participant Count and Administrative Expenses for the "basic method", or for MPRA plans for which the requested amount of SFA is determined under the "increasing assets method"

See Template 4A instructions for Sheet 4A-3, except provide the projected total participant count and administrative expense projection used to determine the Baseline SFA amount.

5A-3 Baseline - Details for the "basic method" under § 4262.4(a)(1) for non-MPRA plans, or for the "increasing assets method" under § 4262.4(a)(2)(i) for MPRA plans for which the requested amount of SFA is determined under that method

For non-MPRA plans, see Template 4A instructions for Sheet 4A-4, except provide the projection used to determine the Baseline SFA amount under the "basic method" described in § 4262.4(a)(1). Unlike Sheet 4A-4, it is not necessary to explicitly identify the projected SFA exhaustion year in Sheet 5A-3.

For MPRA plans for which the requested amount of SFA is determined under the "increasing assets method", see Template 4A instructions for Sheet 4A-5, except provide the projection used to determine the Baseline SFA amount under the "increasing assets method" described in § 4262.4(a)(2)(i). Unlike Sheet 4A-5, it is not necessary to identify the projected SFA exhaustion year in Sheet 5A-3.

Version Updates (newest version at top)

Version	Date updated	
v20220802p	08/02/2022	Cosmetic changes to increase the size of some rows
v20220701p	07/01/2022	

TEMPLATE 5A - Sheet 5A-1

v20220802p

Baseline - Benefit Payments for the "basic method", or for MPRA plans for which the requested amount of SFA is determined under the "increasing assets method"

See Template 4A instructions for Sheet 4A-2, except provide the benefit payment projection used to determine the Baseline SFA amount.

PLAN INFORMATION

Abbreviated Plan Name:	Local 1922 PF
EIN:	51-6128660
PN:	001
SFA Measurement Date:	12/31/2022

On this Sheet, show all benefit payment amounts as positive amounts.

PROJECTED BENEFIT PAYMENTS for:

SFA Measurement Date / Plan Year Start Date	Plan Year End Date	Current Retirees and Beneficiaries in Pay Status	Current Terminated Vested Participants	Current Active Participants	New Entrants	Total
12/31/2022	06/30/2023	\$527,241	\$1,105,202	\$53,530	\$0	\$1,685,972
07/01/2023	06/30/2024	\$1,007,406	\$233,735	\$147,054	\$0	\$1,388,195
07/01/2024	06/30/2025	\$960,325	\$269,147	\$185,760	\$0	\$1,415,232
07/01/2025	06/30/2026	\$913,398	\$294,598	\$192,702	\$0	\$1,400,698
07/01/2026	06/30/2027	\$866,766	\$321,228	\$227,665	\$0	\$1,415,659
07/01/2027	06/30/2028	\$820,552	\$340,150	\$245,214	\$3	\$1,405,919
07/01/2028	06/30/2029	\$774,864	\$403,408	\$273,712	\$10	\$1,451,994
07/01/2029	06/30/2030	\$729,798	\$442,043	\$300,228	\$19	\$1,472,088
07/01/2030	06/30/2031	\$685,441	\$459,095	\$313,840	\$33	\$1,458,409
07/01/2031	06/30/2032	\$641,871	\$484,928	\$320,452	\$53	\$1,447,304
07/01/2032	06/30/2033	\$599,170	\$500,900	\$360,618	\$8,402	\$1,469,090
07/01/2033	06/30/2034	\$557,414	\$521,760	\$395,335	\$9,125	\$1,483,634
07/01/2034	06/30/2035	\$516,678	\$531,614	\$419,350	\$10,849	\$1,478,491
07/01/2035	06/30/2036	\$477,052	\$548,209	\$438,962	\$12,880	\$1,477,103
07/01/2036	06/30/2037	\$438,619	\$547,047	\$439,489	\$13,202	\$1,438,357
07/01/2037	06/30/2038	\$401,465	\$542,823	\$452,998	\$15,519	\$1,412,805
07/01/2038	06/30/2039	\$365,667	\$546,325	\$474,418	\$16,795	\$1,403,205
07/01/2039	06/30/2040	\$331,300	\$549,585	\$503,154	\$19,043	\$1,403,082
07/01/2040	06/30/2041	\$298,443	\$550,325	\$544,947	\$20,915	\$1,414,630
07/01/2041	06/30/2042	\$267,174	\$544,993	\$552,205	\$21,447	\$1,385,819
07/01/2042	06/30/2043	\$237,574	\$530,721	\$559,203	\$49,717	\$1,377,215
07/01/2043	06/30/2044	\$209,730	\$521,557	\$551,753	\$54,711	\$1,337,751
07/01/2044	06/30/2045	\$183,732	\$514,248	\$551,483	\$62,189	\$1,311,652
07/01/2045	06/30/2046	\$159,663	\$491,443	\$557,778	\$70,758	\$1,279,642
07/01/2046	06/30/2047	\$137,586	\$474,546	\$541,258	\$73,675	\$1,227,065
07/01/2047	06/30/2048	\$117,532	\$453,208	\$539,008	\$81,876	\$1,191,624
07/01/2048	06/30/2049	\$99,504	\$428,934	\$520,235	\$87,201	\$1,135,874
07/01/2049	06/30/2050	\$83,466	\$405,287	\$512,959	\$96,806	\$1,098,518
07/01/2050	06/30/2051	\$69,353	\$381,771	\$497,459	\$104,235	\$1,052,818

TEMPLATE 5A - Sheet 5A-2

v20220802p

Baseline - Participant Count and Administrative Expenses for the "basic method", or for MPRA plans for which the requested amount of SFA is determined under the "increasing assets method"

See Template 4A instructions for Sheet 4A-3, except provide the projected total participant count and administrative expense projection used to determine the Baseline SFA amount.

PLAN INFORMATION

Abbreviated Plan Name:	Local 1922 PF
EIN:	51-6128660
PN:	001
SFA Measurement Date:	12/31/2022

On this Sheet, show all administrative expense amounts as positive amounts.

PROJECTED ADMINISTRATIVE EXPENSES for:

SFA Measurement Date / Plan Year Start Date	Plan Year End Date	Total Participant Count at Beginning of Plan Year	PBGC Premiums	Other	Total
12/31/2022	06/30/2023	1187	\$37,984	\$210,531	\$248,515
07/01/2023	06/30/2024	1176	\$41,160	\$422,475	\$463,635
07/01/2024	06/30/2025	1165	\$40,775	\$427,497	\$468,272
07/01/2025	06/30/2026	1151	\$41,436	\$431,519	\$472,955
07/01/2026	06/30/2027	1131	\$40,716	\$436,968	\$477,684
07/01/2027	06/30/2028	1115	\$40,140	\$442,321	\$482,461
07/01/2028	06/30/2029	1095	\$40,515	\$446,771	\$487,286
07/01/2029	06/30/2030	1077	\$39,849	\$452,309	\$492,158
07/01/2030	06/30/2031	1056	\$40,128	\$456,952	\$497,080
07/01/2031	06/30/2032	1031	\$53,612	\$448,439	\$502,051
07/01/2032	06/30/2033	1005	\$53,265	\$453,806	\$507,071
07/01/2033	06/30/2034	985	\$52,205	\$459,937	\$512,142
07/01/2034	06/30/2035	961	\$51,894	\$460,248	\$512,142
07/01/2035	06/30/2036	938	\$50,652	\$461,490	\$512,142
07/01/2036	06/30/2037	914	\$50,270	\$461,872	\$512,142
07/01/2037	06/30/2038	886	\$48,730	\$463,412	\$512,142
07/01/2038	06/30/2039	860	\$48,160	\$463,982	\$512,142
07/01/2039	06/30/2040	837	\$46,872	\$465,270	\$512,142
07/01/2040	06/30/2041	811	\$46,227	\$465,915	\$512,142
07/01/2041	06/30/2042	788	\$44,916	\$467,226	\$512,142
07/01/2042	06/30/2043	761	\$44,138	\$468,004	\$512,142
07/01/2043	06/30/2044	739	\$43,601	\$468,541	\$512,142
07/01/2044	06/30/2045	712	\$42,008	\$470,134	\$512,142
07/01/2045	06/30/2046	686	\$41,160	\$470,982	\$512,142
07/01/2046	06/30/2047	661	\$39,660	\$472,482	\$512,142
07/01/2047	06/30/2048	634	\$38,674	\$473,468	\$512,142
07/01/2048	06/30/2049	611	\$37,882	\$474,260	\$512,142
07/01/2049	06/30/2050	585	\$36,270	\$475,872	\$512,142
07/01/2050	06/30/2051	562	\$35,406	\$476,736	\$512,142

TEMPLATE 5A - Sheet 5A-3

v20220802p

Baseline - Details for the "basic method" under § 4262.4(a)(1) for non-MPRA plans, or for the "increasing assets method" under § 4262.4(a)(2)(i) for MPRA plans for which the requested amount of SFA is determined under that method

See Template 4A instructions for Sheet 4A-4 or Sheet 4A-5, except provide the projection used to determine the Baseline SFA amount.

PLAN INFORMATION

Abbreviated Plan Name:	Local 1922 PF	
EIN:	51-6128660	
PN:	001	
MPRA Plan?	No	
If a MPRA Plan, which method yields the greatest amount of SFA?		
SFA Measurement Date:	12/31/2022	
Fair Market Value of Assets as of the SFA Measurement Date:	\$9,299,839	
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$15,337,226	
Non-SFA Interest Rate:	5.85%	
SFA Interest Rate:	3.77%	

		On this Sheet, show payments INTO the plan as positive amounts, and payments OUT of the plan as negative amounts.											
SFA Measurement Date / Plan Year Start Date	Plan Year End Date	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments (should match total from Sheet 5A-1)	Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA; should match total from Sheet 5A-2)	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	SFA Investment Income Based on SFA Interest Rate	Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	Non-SFA Investment Income Based on Non-SFA Interest Rate	Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))
12/31/2022	06/30/2023	\$150,897	\$0		-\$1,685,972		-\$248,515	-\$1,934,487	\$258,271	\$13,661,011	\$0	\$269,957	\$9,720,692
07/01/2023	06/30/2024	\$301,793	\$0		-\$1,388,195		-\$463,635	-\$1,851,830	\$478,875	\$12,288,055	\$0	\$576,669	\$10,599,155
07/01/2024	06/30/2025	\$301,793	\$0		-\$1,415,232		-\$468,272	-\$1,883,504	\$426,486	\$10,831,037	\$0	\$628,059	\$11,529,007
07/01/2025	06/30/2026	\$301,793	\$0		-\$1,400,698		-\$472,955	-\$1,873,653	\$371,771	\$9,329,155	\$0	\$682,456	\$12,513,255
07/01/2026	06/30/2027	\$301,793	\$0		-\$1,415,659		-\$477,684	-\$1,893,343	\$314,765	\$7,750,577	\$0	\$740,034	\$13,555,083
07/01/2027	06/30/2028	\$301,793	\$0		-\$1,405,919		-\$482,461	-\$1,888,380	\$255,368	\$6,117,565	\$0	\$800,981	\$14,657,857
07/01/2028	06/30/2029	\$301,793	\$0		-\$1,451,994		-\$487,286	-\$1,939,280	\$192,785	\$4,371,071	\$0	\$865,493	\$15,825,143
07/01/2029	06/30/2030	\$301,793	\$0		-\$1,472,088		-\$492,158	-\$1,964,246	\$126,451	\$2,533,275	\$0	\$933,780	\$17,060,716
07/01/2030	06/30/2031	\$301,793	\$0		-\$1,458,409		-\$497,080	-\$1,955,489	\$57,359	\$635,146	\$0	\$1,006,061	\$18,368,569
07/01/2031	06/30/2032	\$301,793	\$0		-\$1,447,304		-\$502,051	-\$635,146	\$0	\$0	-\$1,314,209	\$1,055,538	\$18,411,692
07/01/2032	06/30/2033	\$301,793	\$0		-\$1,469,090		-\$507,071	\$0	\$0	\$0	-\$1,976,161	\$1,025,489	\$17,762,813
07/01/2033	06/30/2034	\$301,793	\$0		-\$1,483,634		-\$512,142	\$0	\$0	\$0	-\$1,995,776	\$986,938	\$17,055,768
07/01/2034	06/30/2035	\$301,793	\$0		-\$1,478,491		-\$512,142	\$0	\$0	\$0	-\$1,990,633	\$945,738	\$16,312,665
07/01/2035	06/30/2036	\$301,793	\$0		-\$1,477,103		-\$512,142	\$0	\$0	\$0	-\$1,989,245	\$902,310	\$15,527,523
07/01/2036	06/30/2037	\$301,793	\$0		-\$1,438,357		-\$512,142	\$0	\$0	\$0	-\$1,950,499	\$857,596	\$14,736,413
07/01/2037	06/30/2038	\$301,793	\$0		-\$1,412,805		-\$512,142	\$0	\$0	\$0	-\$1,924,947	\$812,119	\$13,925,378
07/01/2038	06/30/2039	\$301,793	\$0		-\$1,403,205		-\$512,142	\$0	\$0	\$0	-\$1,915,347	\$764,975	\$13,076,798
07/01/2039	06/30/2040	\$301,793	\$0		-\$1,403,082		-\$512,142	\$0	\$0	\$0	-\$1,915,224	\$715,337	\$12,178,704
07/01/2040	06/30/2041	\$301,793	\$0		-\$1,414,630		-\$512,142	\$0	\$0	\$0	-\$1,926,772	\$662,435	\$11,216,160
07/01/2041	06/30/2042	\$301,793	\$0		-\$1,385,819		-\$512,142	\$0	\$0	\$0	-\$1,897,961	\$607,032	\$10,227,024
07/01/2042	06/30/2043	\$301,793	\$0		-\$1,377,215		-\$512,142	\$0	\$0	\$0	-\$1,889,357	\$549,437	\$9,188,897
07/01/2043	06/30/2044	\$301,793	\$0		-\$1,337,751		-\$512,142	\$0	\$0	\$0	-\$1,849,893	\$489,947	\$8,130,744
07/01/2044	06/30/2045	\$301,793	\$0		-\$1,311,652		-\$512,142	\$0	\$0	\$0	-\$1,823,794	\$428,864	\$7,037,607
07/01/2045	06/30/2046	\$301,793	\$0		-\$1,279,642		-\$512,142	\$0	\$0	\$0	-\$1,791,784	\$365,921	\$5,913,538
07/01/2046	06/30/2047	\$301,793	\$0		-\$1,227,065		-\$512,142	\$0	\$0	\$0	-\$1,739,207	\$301,815	\$4,777,939
07/01/2047	06/30/2048	\$301,793	\$0		-\$1,191,624		-\$512,142	\$0	\$0	\$0	-\$1,703,766	\$236,496	\$3,612,462
07/01/2048	06/30/2049	\$301,793	\$0		-\$1,135,874		-\$512,142	\$0	\$0	\$0	-\$1,648,016	\$170,067	\$2,436,305
07/01/2049	06/30/2050	\$301,793	\$0		-\$1,098,518		-\$512,142	\$0	\$0	\$0	-\$1,610,660	\$102,435	\$1,229,873
07/01/2050	06/30/2051	\$301,793	\$0		-\$1,052,818		-\$512,142	\$0	\$0	\$0	-\$1,564,960	\$33,294	\$0

TEMPLATE 6A

v20220802p

Reconciliation - for non-MPRA plans using the "basic method", or for MPRA plans for which the requested amount of SFA is determined under the "increasing assets method"

File name: *Template 6A Plan Name*, where "Plan Name" is an abbreviated version of the plan name.

Instructions for Section C, Item (6) of the Instructions for Filing Requirements for Multiemployer Plans Applying for Special Financial Assistance:

This Template 6A is not required if all assumptions and methods used to determine 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 non-SFA and SFA interest rates, 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 6A is also not required if the requested SFA amount from Template 4A is the same as the SFA amount shown in Template 5A (Baseline).

If the assumptions/methods used to determine the requested SFA amount differ from those in the "Baseline" projection in Template 5A, 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 4A.

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 4A (either Sheet 4A-4 or Sheet 4A-5).

Additional instructions for each individual worksheet:

Sheet

6A-1 Reconciliation - Summary for the "basic method", or for MPRA plans for which the requested amount of SFA is determined under the "increasing assets method"

For Item number 1, show the SFA amount determined in Template 5A using the "Baseline" assumptions and methods. If there is only one change in assumptions/methods between the Baseline (Template 5A) and the requested SFA amount (Template 4A), 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 4 and Item number 5 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.

6A-2 Reconciliation - Details for the "basic method" under § 4262.4(a)(1) for non-MPRA plans, or for the "increasing assets method" under § 4262.4(a)(2)(i) for MPRA plans for which the requested amount of SFA is determined under that method

For non-MPRA plans, see Template 4A instructions for Sheet 4A-4, except provide the projection used to determine the intermediate Item number 2 SFA amount from Sheet 6A-1 under the "basic method" described in § 4262.4(a)(1). Unlike Sheet 4A-4, it is not necessary to explicitly identify the projected SFA exhaustion year in Sheet 6A-2.

For MPRA plans for which the requested amount of SFA is determined under the "increasing assets method", see Template 4A instructions for Sheet 4A-5, except provide the projection used to determine each intermediate SFA amount from Sheet 6A-1 under the "increasing assets method" described in § 4262.4(a)(2)(i). Unlike Sheet 4A-5, it is not necessary to explicitly identify the projected SFA exhaustion year in Sheet 6A-2.

A Reconciliation Details sheet is not needed for the last Item number shown in the Sheet 6A-1 Reconciliation, since the information should be the same as shown in Template 4A. 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 4A, a separate Sheet 6A-2 Reconciliation Details is not required here.

6A-3 Reconciliation - Details for the "basic method" under § 4262.4(a)(1) for non-MPRA plans, or for the "increasing assets method" under § 4262.4(a)(2)(i) for MPRA plans for which the requested amount of SFA is determined under that method

See instructions for 6A-2 Reconciliation Details, except for the intermediate Item number 3 SFA amount from Sheet 6A-1.

6A-4 Reconciliation - Details for the "basic method" under § 4262.4(a)(1) for non-MPRA plans, or for the "increasing assets method" under § 4262.4(a)(2)(i) for MPRA plans for which the requested amount of SFA is determined under that method

See instructions for 6A-2 Reconciliation Details, except for the intermediate Item number 4 SFA amount from Sheet 6A-1.

6A-5 Reconciliation - Details for the "basic method" under § 4262.4(a)(1) for non-MPRA plans, or for the "increasing assets method" under § 4262.4(a)(2)(i) for MPRA plans for which the requested amount of SFA is determined under that method

See instructions for 6A-2 Reconciliation Details, except for the intermediate Item number 5 SFA amount from Sheet 6A-1.

Version Updates (newest version at top)

Version	Date updated	
v20220802p	08/02/2022	Cosmetic changes to increase the size of some rows
v20220701p	07/01/2022	

TEMPLATE 6A - Sheet 6A-1

v20220802p

Reconciliation - Summary for the "basic method", or for MPRA plans for which the requested amount of SFA is determined under the "increasing assets method"

See Template 6A Instructions for Additional Instructions for Sheet 6A-1.

PLAN INFORMATION

Abbreviated Plan Name:	Local 1922 PF	
EIN:	51-6128660	
PN:	001	
MPRA Plan?	No	
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 4A.
1	Baseline	N/A	\$15,337,226	From Template 5A.
2	Retirement	(\$101,809)	\$15,235,417	Show details supporting the SFA amount on Sheet 6A-2.
3	Withdrawal	(\$117,242)	\$15,118,175	Show details supporting the SFA amount on Sheet 6A-3.
4	Wage Increases	(\$979,051)	\$14,139,123	Show details supporting the SFA amount on Sheet 6A-4.
5	Terminated Vested members over Normal Retirement Age	(\$430,918)	\$13,708,206	Show details supporting the SFA amount on Sheet 6A-5.
6	Administrative Expense Inflation	(\$116,093)	\$13,592,113	Show details supporting the SFA amount on Sheet 6A-6.
7	Significant Event - Large Employer Withdrawal	\$1,361,165	\$14,953,277	Show details supporting the SFA amount on Sheet 6A-7.
8	Contribution Base Units (CBUs) and Active Membership	\$517,518	\$15,470,795	Show details supporting the SFA amount on Sheet 6A-8.
9	Withdrawal Liability Payments	(\$763,058)	\$14,707,737	See Template 4A for details

Create additional rows as needed, and create additional detailed sheets by copying Sheet 6A-5 and re-labeling the header and the sheet name to be 6A-6, 6A-7, etc.

TEMPLATE 6A - Sheet 6A-2

Reconciliation - Details for the "basic method" under § 4262.4(a)(1) for non-MPRA plans, or for the "increasing assets method" under § 4262.4(a)(2)(i) for MPRA plans for which the requested amount of SFA is determined under that method

v20220802p

See Template 4A instructions for Sheet 4A-4 or Sheet 4A-5, except provide the projection used to determine the intermediate SFA amount.

PLAN INFORMATION

Abbreviated Plan Name:	Local 1922 PF
EIN:	51-6128660
PN:	001
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	
SFA Measurement Date:	12/31/2022
Fair Market Value of Assets as of the SFA Measurement Date:	\$9,299,839
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$15,235,417
Non-SFA Interest Rate:	5.85%
SFA Interest Rate:	3.77%

		On this Sheet, show payments INTO the plan as positive amounts, and payments OUT of the plan as negative amounts.											
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
SFA Measurement Date / Plan Year Start Date	Plan Year End Date					Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	SFA Investment Income Based on SFA Interest Rate	Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	Non-SFA Investment Income Based on Non- SFA Interest Rate	Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))
		Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments								
12/31/2022	06/30/2023	\$150,897	\$0		-\$1,696,584		-\$248,579	-\$1,945,162	\$256,254	\$13,546,509	\$0	\$269,957	\$9,720,692
07/01/2023	06/30/2024	\$301,793	\$0		-\$1,414,681		-\$463,635	-\$1,878,316	\$474,020	\$12,142,213	\$0	\$576,669	\$10,599,155
07/01/2024	06/30/2025	\$301,793	\$0		-\$1,437,663		-\$468,272	-\$1,905,935	\$420,532	\$10,656,810	\$0	\$628,059	\$11,529,007
07/01/2025	06/30/2026	\$301,793	\$0		-\$1,430,262		-\$472,955	-\$1,903,217	\$364,602	\$9,118,195	\$0	\$682,456	\$12,513,255
07/01/2026	06/30/2027	\$301,793	\$0		-\$1,439,444		-\$477,684	-\$1,917,128	\$306,329	\$7,507,396	\$0	\$740,034	\$13,555,083
07/01/2027	06/30/2028	\$301,793	\$0		-\$1,429,521		-\$482,461	-\$1,911,982	\$245,721	\$5,841,135	\$0	\$800,981	\$14,657,857
07/01/2028	06/30/2029	\$301,793	\$0		-\$1,469,180		-\$487,286	-\$1,956,466	\$182,015	\$4,066,684	\$0	\$865,493	\$15,825,143
07/01/2029	06/30/2030	\$301,793	\$0		-\$1,483,498		-\$492,158	-\$1,975,656	\$114,744	\$2,205,772	\$0	\$933,780	\$17,060,716
07/01/2030	06/30/2031	\$301,793	\$0		-\$1,471,678		-\$497,080	-\$1,968,758	\$44,743	\$281,757	\$0	\$1,006,061	\$18,368,569
07/01/2031	06/30/2032	\$301,793	\$0		-\$1,468,030		-\$502,051	-\$281,757	\$0	\$0	-\$1,688,324	\$1,038,818	\$18,020,856
07/01/2032	06/30/2033	\$301,793	\$0		-\$1,476,082		-\$507,071	\$0	\$0	\$0	-\$1,983,153	\$1,002,405	\$17,341,902
07/01/2033	06/30/2034	\$301,793	\$0		-\$1,477,610		-\$512,142	\$0	\$0	\$0	-\$1,989,752	\$962,504	\$16,616,447
07/01/2034	06/30/2035	\$301,793	\$0		-\$1,464,738		-\$512,142	\$0	\$0	\$0	-\$1,976,880	\$920,469	\$15,861,829
07/01/2035	06/30/2036	\$301,793	\$0		-\$1,458,028		-\$512,142	\$0	\$0	\$0	-\$1,970,170	\$876,535	\$15,069,987
07/01/2036	06/30/2037	\$301,793	\$0		-\$1,426,397		-\$512,142	\$0	\$0	\$0	-\$1,938,539	\$831,206	\$14,264,447
07/01/2037	06/30/2038	\$301,793	\$0		-\$1,400,733		-\$512,142	\$0	\$0	\$0	-\$1,912,875	\$784,888	\$13,438,252
07/01/2038	06/30/2039	\$301,793	\$0		-\$1,385,293		-\$512,142	\$0	\$0	\$0	-\$1,897,435	\$737,040	\$12,579,651
07/01/2039	06/30/2040	\$301,793	\$0		-\$1,373,786		-\$512,142	\$0	\$0	\$0	-\$1,885,928	\$687,174	\$11,682,690
07/01/2040	06/30/2041	\$301,793	\$0		-\$1,364,726		-\$512,142	\$0	\$0	\$0	-\$1,876,868	\$634,986	\$10,742,601
07/01/2041	06/30/2042	\$301,793	\$0		-\$1,333,541		-\$512,142	\$0	\$0	\$0	-\$1,845,683	\$580,970	\$9,779,681
07/01/2042	06/30/2043	\$301,793	\$0		-\$1,308,750		-\$512,142	\$0	\$0	\$0	-\$1,820,892	\$525,418	\$8,786,001
07/01/2043	06/30/2044	\$301,793	\$0		-\$1,273,714		-\$512,142	\$0	\$0	\$0	-\$1,785,856	\$468,389	\$7,770,327
07/01/2044	06/30/2045	\$301,793	\$0		-\$1,245,412		-\$512,142	\$0	\$0	\$0	-\$1,757,554	\$409,861	\$6,724,426
07/01/2045	06/30/2046	\$301,793	\$0		-\$1,205,517		-\$512,142	\$0	\$0	\$0	-\$1,717,659	\$349,929	\$5,658,489
07/01/2046	06/30/2047	\$301,793	\$0		-\$1,162,446		-\$512,142	\$0	\$0	\$0	-\$1,674,588	\$288,924	\$4,574,619
07/01/2047	06/30/2048	\$301,793	\$0		-\$1,124,353		-\$512,142	\$0	\$0	\$0	-\$1,636,495	\$226,715	\$3,466,631
07/01/2048	06/30/2049	\$301,793	\$0		-\$1,077,747		-\$512,142	\$0	\$0	\$0	-\$1,589,889	\$163,361	\$2,341,897
07/01/2049	06/30/2050	\$301,793	\$0		-\$1,043,291		-\$512,142	\$0	\$0	\$0	-\$1,555,433	\$98,647	\$1,186,903
07/01/2050	06/30/2051	\$301,793	\$0		-\$1,008,720		-\$512,142	\$0	\$0	\$0	-\$1,520,862	\$32,166	\$0

TEMPLATE 6A - Sheet 6A-3

Reconciliation - Details for the "basic method" under § 4262.4(a)(1) for non-MPRA plans, or for the "increasing assets method" under § 4262.4(a)(2)(i) for MPRA plans for which the requested amount of SFA is determined under that method

v20220802p

See Template 4A instructions for Sheet 4A-4 or Sheet 4A-5, except provide the projection used to determine the intermediate SFA amount.

PLAN INFORMATION

Abbreviated Plan Name:	Local 1922 PF
EIN:	51-6128660
PN:	001
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	
SFA Measurement Date:	12/31/2022
Fair Market Value of Assets as of the SFA Measurement Date:	\$9,299,839
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$15,118,175
Non-SFA Interest Rate:	5.85%
SFA Interest Rate:	3.77%

		On this Sheet, show payments INTO the plan as positive amounts, and payments OUT of the plan as negative amounts.											
SFA Measurement Date / Plan Year Start Date	Plan Year End Date	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments	Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	SFA Investment Income Based on SFA Interest Rate	Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	Non-SFA Investment Income Based on Non-SFA Interest Rate	Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))
12/31/2022	06/30/2023	\$150,897	\$0		-\$1,696,579		-\$248,627	-\$1,945,205	\$254,064	\$13,427,034	\$0	\$269,957	\$9,720,692
07/01/2023	06/30/2024	\$301,793	\$0		-\$1,414,591		-\$463,635	-\$1,878,226	\$469,518	\$12,018,325	\$0	\$576,669	\$10,599,155
07/01/2024	06/30/2025	\$301,793	\$0		-\$1,437,482		-\$468,272	-\$1,905,754	\$415,865	\$10,528,436	\$0	\$628,059	\$11,529,007
07/01/2025	06/30/2026	\$301,793	\$0		-\$1,429,915		-\$472,955	-\$1,902,870	\$359,769	\$8,985,336	\$0	\$682,456	\$12,513,255
07/01/2026	06/30/2027	\$301,793	\$0		-\$1,438,834		-\$477,684	-\$1,916,518	\$301,332	\$7,370,150	\$0	\$740,034	\$13,555,083
07/01/2027	06/30/2028	\$301,793	\$0		-\$1,428,612		-\$482,461	-\$1,911,073	\$240,565	\$5,699,643	\$0	\$800,981	\$14,657,857
07/01/2028	06/30/2029	\$301,793	\$0		-\$1,467,436		-\$487,286	-\$1,954,722	\$176,716	\$3,921,637	\$0	\$865,493	\$15,825,143
07/01/2029	06/30/2030	\$301,793	\$0		-\$1,480,794		-\$492,158	-\$1,972,952	\$109,330	\$2,058,015	\$0	\$933,780	\$17,060,716
07/01/2030	06/30/2031	\$301,793	\$0		-\$1,467,819		-\$497,080	-\$1,964,899	\$39,251	\$132,367	\$0	\$1,006,061	\$18,368,569
07/01/2031	06/30/2032	\$301,793	\$0		-\$1,461,997		-\$502,051	-\$132,367	\$0	\$0	-\$1,831,681	\$1,031,013	\$17,869,695
07/01/2032	06/30/2033	\$301,793	\$0		-\$1,468,507		-\$507,071	\$0	\$0	\$0	-\$1,975,578	\$993,800	\$17,189,710
07/01/2033	06/30/2034	\$301,793	\$0		-\$1,470,281		-\$512,142	\$0	\$0	\$0	-\$1,982,423	\$953,831	\$16,462,911
07/01/2034	06/30/2035	\$301,793	\$0		-\$1,457,123		-\$512,142	\$0	\$0	\$0	-\$1,969,265	\$911,727	\$15,707,166
07/01/2035	06/30/2036	\$301,793	\$0		-\$1,449,555		-\$512,142	\$0	\$0	\$0	-\$1,961,697	\$867,753	\$14,915,015
07/01/2036	06/30/2037	\$301,793	\$0		-\$1,416,443		-\$512,142	\$0	\$0	\$0	-\$1,928,585	\$822,453	\$14,110,676
07/01/2037	06/30/2038	\$301,793	\$0		-\$1,388,989		-\$512,142	\$0	\$0	\$0	-\$1,901,131	\$776,261	\$13,287,599
07/01/2038	06/30/2039	\$301,793	\$0		-\$1,371,425		-\$512,142	\$0	\$0	\$0	-\$1,883,567	\$728,663	\$12,434,488
07/01/2039	06/30/2040	\$301,793	\$0		-\$1,358,677		-\$512,142	\$0	\$0	\$0	-\$1,870,819	\$679,156	\$11,544,618
07/01/2040	06/30/2041	\$301,793	\$0		-\$1,349,324		-\$512,142	\$0	\$0	\$0	-\$1,861,466	\$627,393	\$10,612,338
07/01/2041	06/30/2042	\$301,793	\$0		-\$1,317,469		-\$512,142	\$0	\$0	\$0	-\$1,829,611	\$573,855	\$9,658,375
07/01/2042	06/30/2043	\$301,793	\$0		-\$1,289,951		-\$512,142	\$0	\$0	\$0	-\$1,802,093	\$518,913	\$8,676,988
07/01/2043	06/30/2044	\$301,793	\$0		-\$1,256,251		-\$512,142	\$0	\$0	\$0	-\$1,768,393	\$462,560	\$7,672,948
07/01/2044	06/30/2045	\$301,793	\$0		-\$1,228,556		-\$512,142	\$0	\$0	\$0	-\$1,740,698	\$404,694	\$6,638,736
07/01/2045	06/30/2046	\$301,793	\$0		-\$1,190,052		-\$512,142	\$0	\$0	\$0	-\$1,702,194	\$345,402	\$5,583,737
07/01/2046	06/30/2047	\$301,793	\$0		-\$1,147,777		-\$512,142	\$0	\$0	\$0	-\$1,659,919	\$285,012	\$4,510,623
07/01/2047	06/30/2048	\$301,793	\$0		-\$1,108,979		-\$512,142	\$0	\$0	\$0	-\$1,621,121	\$223,454	\$3,414,749
07/01/2048	06/30/2049	\$301,793	\$0		-\$1,062,250		-\$512,142	\$0	\$0	\$0	-\$1,574,392	\$160,813	\$2,302,963
07/01/2049	06/30/2050	\$301,793	\$0		-\$1,024,945		-\$512,142	\$0	\$0	\$0	-\$1,537,087	\$96,945	\$1,164,615
07/01/2050	06/30/2051	\$301,793	\$0		-\$985,846		-\$512,142	\$0	\$0	\$0	-\$1,497,988	\$31,580	\$0

TEMPLATE 6A - Sheet 6A-4

Reconciliation - Details for the "basic method" under § 4262.4(a)(1) for non-MPRA plans, or for the "increasing assets method" under § 4262.4(a)(2)(i) for MPRA plans for which the requested amount of SFA is determined under that method

v20220802p

See Template 4A instructions for Sheet 4A-4 or Sheet 4A-5, except provide the projection used to determine the intermediate SFA amount.

PLAN INFORMATION

Abbreviated Plan Name:	Local 1922 PF
EIN:	51-6128660
PN:	001
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	
SFA Measurement Date:	12/31/2022
Fair Market Value of Assets as of the SFA Measurement Date:	\$9,299,839
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$14,139,123
Non-SFA Interest Rate:	5.85%
SFA Interest Rate:	3.77%

		On this Sheet, show payments INTO the plan as positive amounts, and payments OUT of the plan as negative amounts.											
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
SFA Measurement Date / Plan Year Start Date	Plan Year End Date					Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	SFA Investment Income Based on SFA Interest Rate	Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	Non-SFA Investment Income Based on Non- SFA Interest Rate	Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))
		Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments								
12/31/2022	06/30/2023	\$150,897	\$0		-\$1,696,580		-\$248,627	-\$1,945,207	\$235,780	\$12,429,697	\$0	\$269,957	\$9,720,692
07/01/2023	06/30/2024	\$307,829	\$0		-\$1,414,648		-\$463,635	-\$1,878,283	\$431,917	\$10,983,330	\$0	\$576,829	\$10,605,351
07/01/2024	06/30/2025	\$313,985	\$0		-\$1,437,643		-\$468,272	-\$1,905,915	\$376,842	\$9,454,258	\$0	\$628,745	\$11,548,081
07/01/2025	06/30/2026	\$320,265	\$0		-\$1,430,170		-\$472,955	-\$1,903,125	\$319,268	\$7,870,401	\$0	\$684,062	\$12,552,408
07/01/2026	06/30/2027	\$326,670	\$0		-\$1,439,369		-\$477,684	-\$1,917,053	\$259,288	\$6,212,636	\$0	\$742,985	\$13,622,063
07/01/2027	06/30/2028	\$333,204	\$0		-\$1,429,438		-\$482,461	-\$1,911,899	\$196,910	\$4,497,647	\$0	\$805,733	\$14,761,000
07/01/2028	06/30/2029	\$339,868	\$0		-\$1,468,824		-\$487,286	-\$1,956,110	\$131,373	\$2,672,911	\$0	\$872,538	\$15,973,406
07/01/2029	06/30/2030	\$346,665	\$0		-\$1,482,930		-\$492,158	-\$1,975,088	\$62,210	\$760,032	\$0	\$943,644	\$17,263,715
07/01/2030	06/30/2031	\$353,599	\$0		-\$1,470,586		-\$497,080	-\$760,032	\$0	\$0	-\$1,207,634	\$996,588	\$17,406,268
07/01/2031	06/30/2032	\$360,671	\$0		-\$1,465,678		-\$502,051	\$0	\$0	\$0	-\$1,967,729	\$968,475	\$16,767,684
07/01/2032	06/30/2033	\$367,884	\$0		-\$1,474,759		-\$507,071	\$0	\$0	\$0	-\$1,981,830	\$930,890	\$16,084,628
07/01/2033	06/30/2034	\$375,242	\$0		-\$1,478,485		-\$512,142	\$0	\$0	\$0	-\$1,990,627	\$890,875	\$15,360,118
07/01/2034	06/30/2035	\$382,746	\$0		-\$1,467,404		-\$512,142	\$0	\$0	\$0	-\$1,979,546	\$849,039	\$14,612,357
07/01/2035	06/30/2036	\$390,401	\$0		-\$1,462,196		-\$512,142	\$0	\$0	\$0	-\$1,974,338	\$805,661	\$13,834,082
07/01/2036	06/30/2037	\$398,209	\$0		-\$1,431,073		-\$512,142	\$0	\$0	\$0	-\$1,943,215	\$761,317	\$13,050,394
07/01/2037	06/30/2038	\$406,174	\$0		-\$1,406,460		-\$512,142	\$0	\$0	\$0	-\$1,918,602	\$716,456	\$12,254,421
07/01/2038	06/30/2039	\$414,297	\$0		-\$1,392,224		-\$512,142	\$0	\$0	\$0	-\$1,904,366	\$670,554	\$11,434,906
07/01/2039	06/30/2040	\$422,583	\$0		-\$1,383,413		-\$512,142	\$0	\$0	\$0	-\$1,895,555	\$623,109	\$10,585,044
07/01/2040	06/30/2041	\$431,035	\$0		-\$1,378,756		-\$512,142	\$0	\$0	\$0	-\$1,890,898	\$573,763	\$9,698,943
07/01/2041	06/30/2042	\$439,655	\$0		-\$1,350,271		-\$512,142	\$0	\$0	\$0	-\$1,862,413	\$523,049	\$8,799,235
07/01/2042	06/30/2043	\$448,449	\$0		-\$1,329,143		-\$512,142	\$0	\$0	\$0	-\$1,841,285	\$471,314	\$7,877,712
07/01/2043	06/30/2044	\$457,417	\$0		-\$1,299,904		-\$512,142	\$0	\$0	\$0	-\$1,812,046	\$418,561	\$6,941,645
07/01/2044	06/30/2045	\$466,566	\$0		-\$1,277,407		-\$512,142	\$0	\$0	\$0	-\$1,789,549	\$364,750	\$5,983,412
07/01/2045	06/30/2046	\$475,897	\$0		-\$1,244,555		-\$512,142	\$0	\$0	\$0	-\$1,756,697	\$309,973	\$5,012,586
07/01/2046	06/30/2047	\$485,415	\$0		-\$1,206,951		-\$512,142	\$0	\$0	\$0	-\$1,719,093	\$254,614	\$4,033,522
07/01/2047	06/30/2048	\$495,123	\$0		-\$1,174,116		-\$512,142	\$0	\$0	\$0	-\$1,686,258	\$198,628	\$3,041,015
07/01/2048	06/30/2049	\$505,026	\$0		-\$1,132,549		-\$512,142	\$0	\$0	\$0	-\$1,644,691	\$142,135	\$2,043,485
07/01/2049	06/30/2050	\$515,126	\$0		-\$1,101,962		-\$512,142	\$0	\$0	\$0	-\$1,614,104	\$85,008	\$1,029,515
07/01/2050	06/30/2051	\$525,429	\$0		-\$1,069,777		-\$512,142	\$0	\$0	\$0	-\$1,581,919	\$26,975	\$0

TEMPLATE 6A - Sheet 6A-5

Item Description (from 6A-1):	Terminated Vested members over Normal Retirement Age
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v20220802p

Reconciliation - Details for the "basic method" under § 4262.4(a)(1) for non-MPRA plans, or for the "increasing assets method" under § 4262.4(a)(2)(i) for MPRA plans for which the requested amount of SFA is determined under that method

See Template 4A instructions for Sheet 4A-4 or Sheet 4A-5, except provide the projection used to determine the intermediate SFA amount.

PLAN INFORMATION

Abbreviated Plan Name:	Local 1922 PF	
EIN:	51-6128660	
PN:	001	
MPRA Plan?	No	
If a MPRA Plan, which method yields the greatest amount of SFA?		
SFA Measurement Date:	12/31/2022	
Fair Market Value of Assets as of the SFA Measurement Date:	\$9,299,839	
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$13,708,206	
Non-SFA Interest Rate:	5.85%	
SFA Interest Rate:	3.77%	

		On this Sheet, show payments INTO the plan as positive amounts, and payments OUT of the plan as negative amounts.											
SFA Measurement Date / Plan Year Start Date	Plan Year End Date	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments	Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	SFA Investment Income Based on SFA Interest Rate	Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	Non-SFA Investment Income Based on Non-SFA Interest Rate	Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))
12/31/2022	06/30/2023	\$150,897	\$0		-\$711,316		-\$248,547	-\$959,863	\$246,353	\$12,994,696	\$0	\$269,957	\$9,720,692
07/01/2023	06/30/2024	\$307,829	\$0		-\$1,470,579		-\$463,635	-\$1,934,214	\$452,082	\$11,512,563	\$0	\$576,829	\$10,605,351
07/01/2024	06/30/2025	\$313,985	\$0		-\$1,492,956		-\$468,272	-\$1,961,228	\$395,671	\$9,947,007	\$0	\$628,745	\$11,548,081
07/01/2025	06/30/2026	\$320,265	\$0		-\$1,484,499		-\$472,955	-\$1,957,454	\$336,741	\$8,326,294	\$0	\$684,062	\$12,552,408
07/01/2026	06/30/2027	\$326,670	\$0		-\$1,492,375		-\$477,684	-\$1,970,059	\$275,399	\$6,631,635	\$0	\$742,985	\$13,622,063
07/01/2027	06/30/2028	\$333,204	\$0		-\$1,480,811		-\$482,461	-\$1,963,272	\$211,663	\$4,880,026	\$0	\$805,733	\$14,761,000
07/01/2028	06/30/2029	\$339,868	\$0		-\$1,518,287		-\$487,286	-\$2,005,573	\$144,784	\$3,019,238	\$0	\$872,538	\$15,973,406
07/01/2029	06/30/2030	\$346,665	\$0		-\$1,530,243		-\$492,158	-\$2,022,401	\$74,306	\$1,071,142	\$0	\$943,644	\$17,263,715
07/01/2030	06/30/2031	\$353,599	\$0		-\$1,515,545		-\$497,080	-\$1,071,142	\$0	\$0	-\$941,483	\$1,005,515	\$17,681,346
07/01/2031	06/30/2032	\$360,671	\$0		-\$1,508,117		-\$502,051	\$0	\$0	\$0	-\$2,010,168	\$983,233	\$17,015,082
07/01/2032	06/30/2033	\$367,884	\$0		-\$1,514,546		-\$507,071	\$0	\$0	\$0	-\$2,021,617	\$944,113	\$16,305,462
07/01/2033	06/30/2034	\$375,242	\$0		-\$1,515,521		-\$512,142	\$0	\$0	\$0	-\$2,027,663	\$902,631	\$15,555,672
07/01/2034	06/30/2035	\$382,746	\$0		-\$1,501,625		-\$512,142	\$0	\$0	\$0	-\$2,013,767	\$859,404	\$14,784,055
07/01/2035	06/30/2036	\$390,401	\$0		-\$1,493,569		-\$512,142	\$0	\$0	\$0	-\$2,005,711	\$814,720	\$13,983,465
07/01/2036	06/30/2037	\$398,209	\$0		-\$1,459,596		-\$512,142	\$0	\$0	\$0	-\$1,971,738	\$769,160	\$13,179,097
07/01/2037	06/30/2038	\$406,174	\$0		-\$1,432,163		-\$512,142	\$0	\$0	\$0	-\$1,944,305	\$723,178	\$12,364,143
07/01/2038	06/30/2039	\$414,297	\$0		-\$1,415,168		-\$512,142	\$0	\$0	\$0	-\$1,927,310	\$676,252	\$11,527,382
07/01/2039	06/30/2040	\$422,583	\$0		-\$1,403,688		-\$512,142	\$0	\$0	\$0	-\$1,915,830	\$627,882	\$10,662,017
07/01/2040	06/30/2041	\$431,035	\$0		-\$1,396,480		-\$512,142	\$0	\$0	\$0	-\$1,908,622	\$577,709	\$9,762,139
07/01/2041	06/30/2042	\$439,655	\$0		-\$1,365,588		-\$512,142	\$0	\$0	\$0	-\$1,877,730	\$526,265	\$8,850,330
07/01/2042	06/30/2043	\$448,449	\$0		-\$1,342,218		-\$512,142	\$0	\$0	\$0	-\$1,854,360	\$473,892	\$7,918,310
07/01/2043	06/30/2044	\$457,417	\$0		-\$1,310,920		-\$512,142	\$0	\$0	\$0	-\$1,823,062	\$420,590	\$6,973,256
07/01/2044	06/30/2045	\$466,566	\$0		-\$1,286,564		-\$512,142	\$0	\$0	\$0	-\$1,798,706	\$366,312	\$6,007,428
07/01/2045	06/30/2046	\$475,897	\$0		-\$1,252,057		-\$512,142	\$0	\$0	\$0	-\$1,764,199	\$311,143	\$5,030,269
07/01/2046	06/30/2047	\$485,415	\$0		-\$1,213,007		-\$512,142	\$0	\$0	\$0	-\$1,725,149	\$255,458	\$4,045,993
07/01/2047	06/30/2048	\$495,123	\$0		-\$1,178,929		-\$512,142	\$0	\$0	\$0	-\$1,691,071	\$199,206	\$3,049,252
07/01/2048	06/30/2049	\$505,026	\$0		-\$1,136,313		-\$512,142	\$0	\$0	\$0	-\$1,648,455	\$142,498	\$2,048,321
07/01/2049	06/30/2050	\$515,126	\$0		-\$1,104,857		-\$512,142	\$0	\$0	\$0	-\$1,616,999	\$85,200	\$1,031,648
07/01/2050	06/30/2051	\$525,429	\$0		-\$1,071,966		-\$512,142	\$0	\$0	\$0	-\$1,584,108	\$27,031	\$0

TEMPLATE 6A - Sheet 6A-5

Item Description (from 6A-1):	Administrative Expense Inflation
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v20220802p

Reconciliation - Details for the "basic method" under § 4262.4(a)(1) for non-MPRA plans, or for the "increasing assets method" under § 4262.4(a)(2)(i) for MPRA plans for which the requested amount of SFA is determined under that method

See Template 4A instructions for Sheet 4A-4 or Sheet 4A-5, except provide the projection used to determine the intermediate SFA amount.

PLAN INFORMATION

Abbreviated Plan Name:	Local 1922 PF	
EIN:	51-6128660	
PN:	001	
MPRA Plan?	No	
If a MPRA Plan, which method yields the greatest amount of SFA?		
SFA Measurement Date:	12/31/2022	
Fair Market Value of Assets as of the SFA Measurement Date:	\$9,299,839	
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$13,592,113	
Non-SFA Interest Rate:	5.85%	
SFA Interest Rate:	3.77%	

		On this Sheet, show payments INTO the plan as positive amounts, and payments OUT of the plan as negative amounts.											
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
SFA Measurement Date / Plan Year Start Date	Plan Year End Date			Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments	Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6))	SFA Investment Income Based on SFA Interest Rate	Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	Non-SFA Investment Income Based on Non- SFA Interest Rate	Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))
		Contributions	Withdrawal Liability Payments					Paid from SFA Assets					
12/31/2022	06/30/2023	\$150,897	\$0		-\$711,316		-\$244,024	-\$955,340	\$244,220	\$12,880,992	\$0	\$269,957	\$9,720,692
07/01/2023	06/30/2024	\$307,829	\$0		-\$1,470,579		-\$460,125	-\$1,930,704	\$447,855	\$11,398,144	\$0	\$576,829	\$10,605,351
07/01/2024	06/30/2025	\$313,985	\$0		-\$1,492,956		-\$470,478	-\$1,963,434	\$391,320	\$9,826,030	\$0	\$628,745	\$11,548,081
07/01/2025	06/30/2026	\$320,265	\$0		-\$1,484,499		-\$481,064	-\$1,965,563	\$332,041	\$8,192,508	\$0	\$684,062	\$12,552,408
07/01/2026	06/30/2027	\$326,670	\$0		-\$1,492,375		-\$491,887	-\$1,984,262	\$270,112	\$6,478,357	\$0	\$742,985	\$13,622,063
07/01/2027	06/30/2028	\$333,204	\$0		-\$1,480,811		-\$502,955	-\$1,983,766	\$205,533	\$4,700,125	\$0	\$805,733	\$14,761,000
07/01/2028	06/30/2029	\$339,868	\$0		-\$1,518,287		-\$514,271	-\$2,032,558	\$137,538	\$2,805,105	\$0	\$872,538	\$15,973,406
07/01/2029	06/30/2030	\$346,665	\$0		-\$1,530,243		-\$525,843	-\$2,056,086	\$65,655	\$814,674	\$0	\$943,644	\$17,263,715
07/01/2030	06/30/2031	\$353,599	\$0		-\$1,515,545		-\$530,441	-\$814,674	\$0	\$0	-\$1,231,312	\$996,638	\$17,382,640
07/01/2031	06/30/2032	\$360,671	\$0		-\$1,508,117		-\$527,841	\$0	\$0	\$0	-\$2,035,958	\$965,075	\$16,672,427
07/01/2032	06/30/2033	\$367,884	\$0		-\$1,514,546		-\$530,091	\$0	\$0	\$0	-\$2,044,637	\$923,457	\$15,919,131
07/01/2033	06/30/2034	\$375,242	\$0		-\$1,515,521		-\$530,432	\$0	\$0	\$0	-\$2,045,953	\$879,545	\$15,127,964
07/01/2034	06/30/2035	\$382,746	\$0		-\$1,501,625		-\$525,569	\$0	\$0	\$0	-\$2,027,194	\$834,026	\$14,317,544
07/01/2035	06/30/2036	\$390,401	\$0		-\$1,493,569		-\$522,749	\$0	\$0	\$0	-\$2,016,318	\$787,148	\$13,478,775
07/01/2036	06/30/2037	\$398,209	\$0		-\$1,459,596		-\$510,859	\$0	\$0	\$0	-\$1,970,455	\$739,670	\$12,646,199
07/01/2037	06/30/2038	\$406,174	\$0		-\$1,432,163		-\$501,257	\$0	\$0	\$0	-\$1,933,420	\$692,292	\$11,811,245
07/01/2038	06/30/2039	\$414,297	\$0		-\$1,415,168		-\$495,309	\$0	\$0	\$0	-\$1,910,477	\$644,354	\$10,959,419
07/01/2039	06/30/2040	\$422,583	\$0		-\$1,403,688		-\$491,291	\$0	\$0	\$0	-\$1,894,979	\$595,210	\$10,082,233
07/01/2040	06/30/2041	\$431,035	\$0		-\$1,396,480		-\$488,768	\$0	\$0	\$0	-\$1,885,248	\$544,412	\$9,172,432
07/01/2041	06/30/2042	\$439,655	\$0		-\$1,365,588		-\$477,956	\$0	\$0	\$0	-\$1,843,544	\$492,675	\$8,261,218
07/01/2042	06/30/2043	\$448,449	\$0		-\$1,342,218		-\$469,776	\$0	\$0	\$0	-\$1,811,994	\$440,553	\$7,338,225
07/01/2043	06/30/2044	\$457,417	\$0		-\$1,310,920		-\$458,822	\$0	\$0	\$0	-\$1,769,742	\$388,070	\$6,413,971
07/01/2044	06/30/2045	\$466,566	\$0		-\$1,286,564		-\$450,297	\$0	\$0	\$0	-\$1,736,861	\$335,235	\$5,478,910
07/01/2045	06/30/2046	\$475,897	\$0		-\$1,252,057		-\$438,220	\$0	\$0	\$0	-\$1,690,277	\$282,186	\$4,546,717
07/01/2046	06/30/2047	\$485,415	\$0		-\$1,213,007		-\$424,552	\$0	\$0	\$0	-\$1,637,559	\$229,495	\$3,624,067
07/01/2047	06/30/2048	\$495,123	\$0		-\$1,178,929		-\$412,625	\$0	\$0	\$0	-\$1,591,554	\$177,164	\$2,704,801
07/01/2048	06/30/2049	\$505,026	\$0		-\$1,136,313		-\$397,710	\$0	\$0	\$0	-\$1,534,023	\$125,385	\$1,801,189
07/01/2049	06/30/2050	\$515,126	\$0		-\$1,104,857		-\$386,700	\$0	\$0	\$0	-\$1,491,557	\$74,072	\$898,830
07/01/2050	06/30/2051	\$525,429	\$0		-\$1,071,966		-\$375,188	\$0	\$0	\$0	-\$1,447,154	\$22,896	\$0

TEMPLATE 6A - Sheet 6A-5

Reconciliation - Details for the "basic method" under § 4262.4(a)(1) for non-MPRA plans, or for the "increasing assets method" under § 4262.4(a)(2)(i) for MPRA plans for which the requested amount of SFA is determined under that method

See Template 4A instructions for Sheet 4A-4 or Sheet 4A-5, except provide the projection used to determine the intermediate SFA amount.

PLAN INFORMATION

Abbreviated Plan Name:	Local 1922 PF	
EIN:	51-6128660	
PN:	001	
MPRA Plan?	No	
If a MPRA Plan, which method yields the greatest amount of SFA?		
SFA Measurement Date:	12/31/2022	
Fair Market Value of Assets as of the SFA Measurement Date:	\$9,299,839	
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$14,953,277	
Non-SFA Interest Rate:	5.85%	
SFA Interest Rate:	3.77%	

		On this Sheet, show payments INTO the plan as positive amounts, and payments OUT of the plan as negative amounts.											
SFA Measurement Date / Plan Year Start Date	Plan Year End Date	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments	Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	SFA Investment Income Based on SFA Interest Rate	Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	Non-SFA Investment Income Based on Non-SFA Interest Rate	Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))
12/31/2022	06/30/2023	\$97,667	\$0		-\$710,229		-\$243,576	-\$953,805	\$269,656	\$14,269,129	\$0	\$269,321	\$9,666,827
07/01/2023	06/30/2024	\$199,241	\$0		-\$1,466,418		-\$460,125	-\$1,926,543	\$500,273	\$12,842,858	\$0	\$570,797	\$10,436,865
07/01/2024	06/30/2025	\$203,226	\$0		-\$1,486,511		-\$470,478	-\$1,956,989	\$445,916	\$11,331,786	\$0	\$615,950	\$11,256,040
07/01/2025	06/30/2026	\$207,290	\$0		-\$1,475,918		-\$481,064	-\$1,956,982	\$388,982	\$9,763,787	\$0	\$663,979	\$12,127,310
07/01/2026	06/30/2027	\$211,436	\$0		-\$1,485,086		-\$491,887	-\$1,976,973	\$329,497	\$8,116,310	\$0	\$715,059	\$13,053,804
07/01/2027	06/30/2028	\$215,665	\$0		-\$1,471,746		-\$502,955	-\$1,974,701	\$267,468	\$6,409,077	\$0	\$769,371	\$14,038,840
07/01/2028	06/30/2029	\$219,978	\$0		-\$1,507,880		-\$514,271	-\$2,022,151	\$202,177	\$4,589,103	\$0	\$827,110	\$15,085,928
07/01/2029	06/30/2030	\$224,378	\$0		-\$1,519,168		-\$525,843	-\$2,045,011	\$133,136	\$2,677,229	\$0	\$888,481	\$16,198,787
07/01/2030	06/30/2031	\$228,865	\$0		-\$1,501,944		-\$525,680	-\$2,027,624	\$61,411	\$711,016	\$0	\$953,702	\$17,381,354
07/01/2031	06/30/2032	\$233,443	\$0		-\$1,491,606		-\$522,062	-\$711,016	\$0	\$0	-\$1,302,652	\$997,213	\$17,309,358
07/01/2032	06/30/2033	\$238,111	\$0		-\$1,493,510		-\$522,729	\$0	\$0	\$0	-\$2,016,239	\$958,130	\$16,489,360
07/01/2033	06/30/2034	\$242,874	\$0		-\$1,490,695		-\$521,743	\$0	\$0	\$0	-\$2,012,438	\$910,401	\$15,630,197
07/01/2034	06/30/2035	\$247,731	\$0		-\$1,471,387		-\$514,985	\$0	\$0	\$0	-\$1,986,372	\$861,055	\$14,752,610
07/01/2035	06/30/2036	\$252,686	\$0		-\$1,457,809		-\$510,233	\$0	\$0	\$0	-\$1,968,042	\$810,400	\$13,847,654
07/01/2036	06/30/2037	\$257,739	\$0		-\$1,417,633		-\$496,172	\$0	\$0	\$0	-\$1,913,805	\$759,229	\$12,950,818
07/01/2037	06/30/2038	\$262,894	\$0		-\$1,383,294		-\$484,153	\$0	\$0	\$0	-\$1,867,447	\$708,299	\$12,054,564
07/01/2038	06/30/2039	\$268,152	\$0		-\$1,359,466		-\$475,813	\$0	\$0	\$0	-\$1,835,279	\$656,977	\$11,144,414
07/01/2039	06/30/2040	\$273,515	\$0		-\$1,338,495		-\$468,473	\$0	\$0	\$0	-\$1,806,968	\$604,729	\$10,215,691
07/01/2040	06/30/2041	\$278,985	\$0		-\$1,322,466		-\$462,863	\$0	\$0	\$0	-\$1,785,329	\$551,197	\$9,260,544
07/01/2041	06/30/2042	\$284,565	\$0		-\$1,284,312		-\$449,509	\$0	\$0	\$0	-\$1,733,821	\$497,021	\$8,308,309
07/01/2042	06/30/2043	\$290,256	\$0		-\$1,248,378		-\$436,932	\$0	\$0	\$0	-\$1,685,310	\$442,929	\$7,356,185
07/01/2043	06/30/2044	\$296,062	\$0		-\$1,209,960		-\$423,486	\$0	\$0	\$0	-\$1,633,446	\$388,948	\$6,407,748
07/01/2044	06/30/2045	\$301,983	\$0		-\$1,177,998		-\$412,299	\$0	\$0	\$0	-\$1,590,297	\$334,922	\$5,454,356
07/01/2045	06/30/2046	\$308,022	\$0		-\$1,134,126		-\$396,944	\$0	\$0	\$0	-\$1,531,070	\$281,095	\$4,512,403
07/01/2046	06/30/2047	\$314,183	\$0		-\$1,089,659		-\$381,381	\$0	\$0	\$0	-\$1,471,040	\$227,964	\$3,583,510
07/01/2047	06/30/2048	\$320,467	\$0		-\$1,047,878		-\$366,757	\$0	\$0	\$0	-\$1,414,635	\$175,491	\$2,664,832
07/01/2048	06/30/2049	\$326,876	\$0		-\$999,774		-\$349,921	\$0	\$0	\$0	-\$1,349,695	\$123,876	\$1,765,888
07/01/2049	06/30/2050	\$333,413	\$0		-\$958,916		-\$335,621	\$0	\$0	\$0	-\$1,294,537	\$73,124	\$877,889
07/01/2050	06/30/2051	\$340,082	\$0		-\$919,215		-\$321,725	\$0	\$0	\$0	-\$1,240,940	\$22,969	\$0

TEMPLATE 6A - Sheet 6A-5

Item Description (from 6A-1):	Contribution Base Units (CBUs) and Active Membership
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v20220802p

Reconciliation - Details for the "basic method" under § 4262.4(a)(1) for non-MPRA plans, or for the "increasing assets method" under § 4262.4(a)(2)(i) for MPRA plans for which the requested amount of SFA is determined under that method

See Template 4A instructions for Sheet 4A-4 or Sheet 4A-5, except provide the projection used to determine the intermediate SFA amount.

PLAN INFORMATION

Abbreviated Plan Name:	Local 1922 PF
EIN:	51-6128660
PN:	001
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	
SFA Measurement Date:	12/31/2022
Fair Market Value of Assets as of the SFA Measurement Date:	\$9,299,839
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$15,470,795
Non-SFA Interest Rate:	5.85%
SFA Interest Rate:	3.77%

		On this Sheet, show payments INTO the plan as positive amounts, and payments OUT of the plan as negative amounts.											
SFA Measurement Date / Plan Year Start Date	Plan Year End Date	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments	Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	SFA Investment Income Based on SFA Interest Rate	Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	Non-SFA Investment Income Based on Non-SFA Interest Rate	Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))
12/31/2022	06/30/2023	\$126,161	\$0		-\$710,229		-\$244,040	-\$954,269	\$279,317	\$14,795,844	\$0	\$269,662	\$9,695,662
07/01/2023	06/30/2024	\$246,923	\$0		-\$1,466,418		-\$460,125	-\$1,926,543	\$520,130	\$13,389,431	\$0	\$573,749	\$10,516,334
07/01/2024	06/30/2025	\$241,639	\$0		-\$1,486,511		-\$470,478	-\$1,956,989	\$466,522	\$11,898,964	\$0	\$621,618	\$11,379,591
07/01/2025	06/30/2026	\$236,468	\$0		-\$1,475,918		-\$481,064	-\$1,956,982	\$410,365	\$10,352,347	\$0	\$671,981	\$12,288,040
07/01/2026	06/30/2027	\$231,408	\$0		-\$1,485,086		-\$491,887	-\$1,976,973	\$351,686	\$8,727,060	\$0	\$724,991	\$13,244,439
07/01/2027	06/30/2028	\$226,455	\$0		-\$1,471,749		-\$502,955	-\$1,974,704	\$290,493	\$7,042,849	\$0	\$780,809	\$14,251,703
07/01/2028	06/30/2029	\$221,609	\$0		-\$1,507,890		-\$514,271	-\$2,022,161	\$226,070	\$5,246,758	\$0	\$839,606	\$15,312,918
07/01/2029	06/30/2030	\$219,393	\$0		-\$1,519,187		-\$525,843	-\$2,045,030	\$157,930	\$3,359,658	\$0	\$901,628	\$16,433,939
07/01/2030	06/30/2031	\$217,199	\$0		-\$1,501,972		-\$525,690	-\$2,027,662	\$87,138	\$1,419,134	\$0	\$967,149	\$17,618,288
07/01/2031	06/30/2032	\$215,027	\$0		-\$1,491,647		-\$522,076	-\$1,419,134	\$0	\$0	-\$594,590	\$1,030,668	\$18,269,393
07/01/2032	06/30/2033	\$212,877	\$0		-\$1,502,423		-\$525,848	\$0	\$0	\$0	-\$2,028,271	\$1,013,260	\$17,467,258
07/01/2033	06/30/2034	\$210,748	\$0		-\$1,498,655		-\$524,529	\$0	\$0	\$0	-\$2,023,184	\$966,432	\$16,621,254
07/01/2034	06/30/2035	\$208,641	\$0		-\$1,479,260		-\$517,741	\$0	\$0	\$0	-\$1,997,001	\$917,674	\$15,750,567
07/01/2035	06/30/2036	\$206,554	\$0		-\$1,464,867		-\$512,703	\$0	\$0	\$0	-\$1,977,570	\$867,269	\$14,846,820
07/01/2036	06/30/2037	\$204,489	\$0		-\$1,423,492		-\$498,222	\$0	\$0	\$0	-\$1,921,714	\$816,029	\$13,945,623
07/01/2037	06/30/2038	\$202,444	\$0		-\$1,387,605		-\$485,662	\$0	\$0	\$0	-\$1,873,267	\$764,715	\$13,039,516
07/01/2038	06/30/2039	\$200,419	\$0		-\$1,362,372		-\$476,830	\$0	\$0	\$0	-\$1,839,202	\$712,681	\$12,113,414
07/01/2039	06/30/2040	\$198,415	\$0		-\$1,341,450		-\$469,508	\$0	\$0	\$0	-\$1,810,958	\$659,303	\$11,160,175
07/01/2040	06/30/2041	\$196,431	\$0		-\$1,325,764		-\$464,017	\$0	\$0	\$0	-\$1,789,781	\$604,124	\$10,170,948
07/01/2041	06/30/2042	\$194,467	\$0		-\$1,286,617		-\$450,316	\$0	\$0	\$0	-\$1,736,933	\$547,795	\$9,176,278
07/01/2042	06/30/2043	\$192,522	\$0		-\$1,261,040		-\$441,364	\$0	\$0	\$0	-\$1,702,404	\$490,597	\$8,156,992
07/01/2043	06/30/2044	\$190,597	\$0		-\$1,220,113		-\$427,040	\$0	\$0	\$0	-\$1,647,153	\$432,583	\$7,133,020
07/01/2044	06/30/2045	\$188,691	\$0		-\$1,184,785		-\$414,675	\$0	\$0	\$0	-\$1,599,460	\$374,068	\$6,096,319
07/01/2045	06/30/2046	\$186,804	\$0		-\$1,136,395		-\$397,738	\$0	\$0	\$0	-\$1,534,133	\$315,340	\$5,064,330
07/01/2046	06/30/2047	\$184,936	\$0		-\$1,086,672		-\$380,335	\$0	\$0	\$0	-\$1,467,007	\$256,943	\$4,039,201
07/01/2047	06/30/2048	\$183,087	\$0		-\$1,039,149		-\$363,702	\$0	\$0	\$0	-\$1,402,851	\$198,858	\$3,018,295
07/01/2048	06/30/2049	\$181,256	\$0		-\$985,528		-\$344,935	\$0	\$0	\$0	-\$1,330,463	\$141,269	\$2,010,357
07/01/2049	06/30/2050	\$179,443	\$0		-\$939,772		-\$328,920	\$0	\$0	\$0	-\$1,268,692	\$84,119	\$1,005,227
07/01/2050	06/30/2051	\$177,649	\$0		-\$896,236		-\$313,683	\$0	\$0	\$0	-\$1,209,919	\$27,043	\$0

Version Updates

v20220701p

Version	Date updated
v20220701p	07/01/2022

TEMPLATE 7

v20220701p

7a - Assumption/Method Changes for SFA Eligibility

File name: *Template 7 Plan Name*, where "Plan Name" is an abbreviated version of the plan name.

Instructions for Section C, Item (7)a. of the Instructions for Filing Requirements for Multiemployer Plans Applying for Special Financial Assistance:

Sheet 7a of Template 7 is not required if the plan is eligible for SFA under § 4262.3(a)(2) (MPRA suspensions) or § 4262.3(a)(4) (certain insolvent plans) of PBGC's special financial assistance regulation.

Sheet 7a of Template 7 is not required if the plan is eligible based on a certification of plan status completed before January 1, 2021.

Sheet 7a of Template 7 is not required if the plan is eligible based on a certification of plan status completed after December 31, 2020 but reflects the same assumptions as those in the pre-2021 certification of plan status.

Provide a table identifying which assumptions/methods used in determining the plan's eligibility for SFA differ from those used in the pre-2021 certification of plan status and brief explanations as to why using those assumptions/methods is no longer reasonable and why the changed assumptions/methods are reasonable.

This table should identify all changed assumptions/methods (including those that are reflected in the Baseline provided in Template 5A or Template 5B) and should be an abbreviated version of information provided in Section D, Item (6)a. of the SFA filing instructions.

For example, if the mortality assumption used in the pre-2021 certification of plan status is the RP-2000 mortality table, and the plan proposes to change to the Pri-2012(BC) table, complete one line of the table as follows:

	(A)	(B)	(C)
Assumption/Method That Has Changed From Assumption/Method Used in Most Recent Certification of Plan Status Completed Prior to 1/1/2021	Brief description of assumption/method used in the most recent certification of plan status completed prior to 1/1/2021	Brief description of assumption/method used in showing the plan's eligibility for SFA (if different)	Brief explanation on why the assumption/method in (A) is no longer reasonable and why the assumption/method in (B) is reasonable
Base Mortality Assumption	RP-2000 mortality table	Pri-2012(BC) mortality table	Prior assumption is outdated. New assumption reflects more recently published experience for blue collar workers.

Add one line for each assumption/method that has changed from that used in the most recent certification of plan status completed prior to 1/1/2021.

Since this Template 7a is intended as an abbreviated version of more detailed information provided in Section D, Item (6)a. of the SFA filing instructions, it is not necessary to include full tables of rates at every age (e.g., for retirement, turnover, etc.). Instead, a high level description that focuses on what aspect of the assumption/method has changed is preferred.

Assumption/Method Changes - SFA Eligibility

v20220701p

PLAN INFORMATION

Abbreviated Plan Name:		
EIN:		
PN:		

Brief description of basis for qualifying for SFA (e.g., critical and declining status in 2020, insolvent plan, critical status and meet other criteria)	
--	--

[illegible]

TEMPLATE 7

v20220701p

7b - Assumption/Method Changes for SFA Amount

File name: *Template 7 Plan Name*, where "Plan Name" is an abbreviated version of the plan name.

Instructions for Section C, Item (7)b. of the Instructions for Filing Requirements for Multiemployer Plans Applying for Special Financial Assistance:

Provide a table identifying which assumptions/methods used in determining the amount of SFA differ from those used in the pre-2021 certification of plan status (except the non-SFA and SFA interest rates) and brief explanations as to why using those original assumptions/methods is no longer reasonable and why the changed assumptions/methods are reasonable.

Please state if the changed assumption is an extension of the CBU assumption or the administrative expenses assumption as described in Paragraph A "Adoption of assumptions not previously factored into pre-2021 certification of plan status" of Section III, Acceptable Assumption Changes of PBGC's guidance on Special Financial Assistance Assumptions.

This table should identify all changed assumptions/methods except for the interest rates (including those that are reflected in the Baseline provided in Template 5A or Template 5B) and should be an abbreviated version of information provided in Section D, Item (6)b. of the SFA filing instructions.

For example, if the mortality assumption used in the pre-2021 certification of plan status is the RP-2000 mortality table, and the plan proposes to change to the Pri-2012(BC) table, complete one line of the table as follows:

	(A)	(B)	(C)
Assumption/Method That Has Changed From Assumption Used in Most Recent Certification of Plan Status Completed Prior to 1/1/2021	Brief description of assumption/method used in the most recent certification of plan status completed prior to 1/1/2021	Brief description of assumption/method used to determine the requested SFA amount (if different)	Brief explanation on why the assumption/method in (A) is no longer reasonable and why the assumption/method in (B) is reasonable
Base Mortality Assumption	RP-2000 mortality table	Pri-2012(BC) mortality table	Original assumption is outdated. New assumption reflects more recently published experience for blue collar workers.

For example, assume the plan is projected to be insolvent in 2029 in the pre-2021 certification of plan status. The plan changes its CBU assumption by extending the assumption to the later projection years as described in Paragraph A, "Adoption of assumptions not previously factored into pre-2021 certification of plan status" of Section III, Acceptable Assumption Changes of PBGC's guidance on Special Financial Assistance Assumptions. Complete one line of the table as follows:

	(A)	(B)	(C)
Assumption/Method That Has Changed From Assumption Used in Most Recent Certification of Plan Status Completed Prior to 1/1/2021	Brief description of assumption/method used in the most recent certification of plan status completed prior to 1/1/2021	Brief description of assumption/method used to determine the requested SFA amount (if different)	Brief explanation on why the assumption/method in (A) is no longer reasonable and why the assumption/method in (B) is reasonable
CBU Assumption	Decrease from most recent plan year's actual number of CBUs by 2% per year to 2028	Same number of CBUs for each projection year to 2028 as shown in (A), then constant CBUs for all years after 2028.	Original assumption does not address years after original projected insolvency in 2029. Proposed assumption uses acceptable extension methodology.

Add one line for each assumption/method that has changed from that used in the most recent certification of plan status completed prior to 1/1/2021.

Since this Template 7b is intended as an abbreviated version of more detailed information provided in Section D, Item (6)b. of the SFA filing instructions, it is not necessary to include full tables of rates at every age (e.g., for retirement, turnover, etc.). Instead, a high level description that focuses on what aspect of the assumption/method has changed is preferred.

Template 7 - Sheet 7b

v20220701p

Assumption/Method Changes - SFA Amount
PLAN INFORMATION

Abbreviated Plan Name:	Local 1922 PF
EIN:	51-6128660
PN:	001

	(A)	(B)	(C)
Assumption/Method That Has Changed From Assumption Used in Most Recent Certification of Plan Status Completed Prior to 1/1/2021	Brief description of assumption/method used in the most recent certification of plan status completed prior to 1/1/2021	Brief description of assumption/method used to determine the requested SFA amount (if different)	Brief explanation on why the assumption/method in (A) is no longer reasonable and why the assumption/method in (B) is reasonable
Mortality	1983 Group Annuity Mortality Table with no projection.	Pri-2012 amount-weighted blue collar mortality table, projected with scale MP-2021 on a fully generational basis.	Original assumption is outdated. New assumption reflects more recently published experience for blue collar workers.
New Entrants	Terminating members were replaced by by new hires reflecting the demographic characteristics of the members they replace.	45% of new entrants are hired at age 25, 15% at age 35, 25% at age 45 and 15% at age 55. 11% of new entrants are female.	Assumption (A) does not reflect the plan's experience. Assumption (B) better reflects historical and anticipated plan experience.
Retirement	No retirements were assumed prior to Normal Retirement Date.	Retirement rates from age 55 to 65 based upon recent plan experience.	Assumption (A) does not reflect the plan's experience. Assumption (B) better reflects historical and anticipated plan experience.
Withdrawal	No terminations were assumed prior to Normal Retirement Date.	Withdrawal rates per the Sarason T-6 Table.	Assumption (A) does not reflect the plan's experience. Assumption (B) better reflects historical and anticipated plan experience.
Wage Increases	No future wage increases were assumed.	2.0% annual increases in participant wages.	Assumption (A) does not reflect the plan's experience. Assumption (B) better reflects historical and anticipated plan experience.
Terminated Vested members over Normal Retirement Age	Terminated vested members over normal retirement age were assumed to take their benefit on the valuation date, and were assumed to collect a lump sum retroactive payment equal to the missed payments from normal retirement age through the valuation date.	Retirement benefits are adjusted for delayed retirement to the valuation date (July 1, 2021). No benefits were included for terminated vested members age 85 and older.	(A) is not reasonable as it does not reflect the administrative practice of the Fund. (B) properly reflects the Fund's operations and anticipated experience. Assumption (B) is in accordance with PBGC SFA regulation 22-07 for Acceptable Assumption Changes.
Administrative Expense Inflation	Administrative expenses were assumed to increase by 1.0% per year through the last projection plan year ending in 2034.	\$450,000 per year, increasing 2.25% per annum through the plan year ending in 2051, with an additional increase in the 2031-2032 plan year to account for the increase in PBGC premium to \$51 per participant, limited to 35% of benefit payments.	Assumption (A) was not extended beyond the pre-2021 certification projection period. Assumption (B) is an extension of assumption (A). Assumption (B) limits administrative expenses based on historical and anticipated experience.
Significant Event - Large Employer Withdrawal	No future employer withdrawals were assumed.	The withdrawal of the Fund's largest employer as of June 30, 2022 is reflected in the future contributions and benefit payments after that date.	(A) is no longer reasonable as a new withdrawal from the plan has occurred. The large employer withdrawal is significant as the employer accounted for 29% of the annual contributions to the Fund, and the employer has already paid its withdrawal liability in full prior to the measurement date.
Contribution Base Units (CBUs) and Active Membership	CBUs and active membership were assumed to remain level in the future.	CBUs increase at a rate of 2% per year from June 30, 2019 through June 30, 2022, then decrease at the rate of 2.14% per year through the plan year ended June 30, 2029, and decrease by 1% per year thereafter, with 100% of the decline due to employer withdrawals.	Assumption (A) does not reflect the plan experience. Assumption (B) better reflects historical and anticipated plan experience. Assumption (B) is in accordance with PBGC SFA regulation 22-07 for Generally Acceptable Assumption Changes.
Withdrawal Liability Payments	No future withdrawal liability payments were assumed.	Two withdrawn employers are expected to make payments when due under their respective settlement agreements, with 100% collectability assumed. Future withdrawals are assumed to account for 100% of the decline in CBUs, with 50% collectability assumed.	(A) is no longer reasonable as a new withdrawal from the plan has occurred. (B) better represents the anticipated collection of withdrawal liability payments during the 30-year projection period.

Version Updates

v20220802p

Version	Date updated	
v20220802p	08/02/2022	Cosmetic changes to increase the size of some rows
v20220701p	07/01/2022	

TEMPLATE 8

File name: *Template 8 Plan Name* , where "Plan Name" is an abbreviated version of the plan name.

v20220802p

Contribution and Withdrawal Liability Details

Provide details of the projected contributions and withdrawal liability payments used to calculate the requested SFA amount. This should include total contributions, contribution base units (including identification of the base unit used (i.e., hourly, weekly)), average contribution rate(s), reciprocity contributions (if applicable), additional contributions from the rehabilitation plan (if applicable), and any other identifiable contribution streams. For withdrawal liability, separately show amounts for currently withdrawn employers and for future assumed withdrawals. Also provide the projected number of active participants at the beginning of each plan year.

The first row in the projection period is for the period beginning on the SFA measurement date and ending on the last day of the plan year containing the SFA measurement date. For all other periods, provide the full plan year of information up to the plan year ending in 2051.

PLAN INFORMATION

Abbreviated Plan Name:	Local 1922 PF
EIN:	51-6128660
PN:	001

Unit (e.g. hourly, weekly)	Percent of Pay
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						All Other Sources of Non-Investment Income						
SFA Measurement Date / Plan Year Start Date	Plan Year End Date				Reciprocity Contributions (if applicable)	Additional Rehab Plan Contributions (if applicable)	Other - Explain if Applicable	Withdrawal Liability Payments for Currently Withdrawn Employers	Withdrawal Liability Payments for Projected Future Withdrawals	Projected Number of Active Participants (Including New Entrants) at the Beginning of the Plan Year		
		Total Contributions*	Total Contribution Base Units	Average Contribution Rate								
12/31/2022	06/30/2023	\$126,161	3,411,607	3.70%				\$15,348	\$0		149	
07/01/2023	06/30/2024	\$246,923	6,677,198	3.70%				\$53,133	\$4,961		143	
07/01/2024	06/30/2025	\$241,639	6,534,306	3.70%				\$42,982	\$9,714		141	
07/01/2025	06/30/2026	\$236,468	6,394,472	3.70%				\$10,745	\$14,384		136	
07/01/2026	06/30/2027	\$231,408	6,257,630	3.70%				\$0	\$18,885		131	
07/01/2027	06/30/2028	\$226,455	6,123,717	3.70%				\$0	\$23,289		125	
07/01/2028	06/30/2029	\$221,609	5,992,669	3.70%				\$0	\$27,600		120	
07/01/2029	06/30/2030	\$219,393	5,932,743	3.70%				\$0	\$30,656		116	
07/01/2030	06/30/2031	\$217,199	5,873,415	3.70%				\$0	\$33,696		114	
07/01/2031	06/30/2032	\$215,027	5,814,681	3.70%				\$0	\$36,718		111	
07/01/2032	06/30/2033	\$212,877	5,756,534	3.70%				\$0	\$39,724		108	
07/01/2033	06/30/2034	\$210,748	5,698,969	3.70%				\$0	\$42,699		106	
07/01/2034	06/30/2035	\$208,641	5,641,979	3.70%				\$0	\$45,644		102	
07/01/2035	06/30/2036	\$206,554	5,585,559	3.70%				\$0	\$48,560		99	
07/01/2036	06/30/2037	\$204,489	5,529,704	3.70%				\$0	\$51,446		96	
07/01/2037	06/30/2038	\$202,444	5,474,407	3.70%				\$0	\$54,304		93	
07/01/2038	06/30/2039	\$200,419	5,419,663	3.70%				\$0	\$57,133		90	
07/01/2039	06/30/2040	\$198,415	5,365,466	3.70%				\$0	\$59,934		87	
07/01/2040	06/30/2041	\$196,431	5,311,811	3.70%				\$0	\$62,707		85	
07/01/2041	06/30/2042	\$194,467	5,258,693	3.70%				\$0	\$65,452		82	
07/01/2042	06/30/2043	\$192,522	5,206,106	3.70%				\$0	\$68,170		79	
07/01/2043	06/30/2044	\$190,597	5,154,045	3.70%				\$0	\$65,899		77	
07/01/2044	06/30/2045	\$188,691	5,102,505	3.70%				\$0	\$63,810		75	
07/01/2045	06/30/2046	\$186,804	5,051,480	3.70%				\$0	\$61,777		72	
07/01/2046	06/30/2047	\$184,936	5,000,965	3.70%				\$0	\$59,887		70	
07/01/2047	06/30/2048	\$183,087	4,950,955	3.70%				\$0	\$58,067		68	
07/01/2048	06/30/2049	\$181,256	4,901,446	3.70%				\$0	\$56,315		66	
07/01/2049	06/30/2050	\$179,443	4,852,431	3.70%				\$0	\$55,792		64	
07/01/2050	06/30/2051	\$177,649	4,803,907	3.70%				\$0	\$55,260		62	

* Total contributions shown here should be contributions based upon CBUs and should not include items separately shown in any columns under "All Other Sources of Non-Investment Income."

Version Updates

v20230727

Version	Date updated
v20230727	07/27/2023

TEMPLATE 10

v20230727

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><tr><td>Age</td><td>Actives</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>	Age	Actives	55	10%	56	20%	57	30%	58	40%	59	50%	60+	100%	Same as Pre-2021 Zone Cert	Same as baseline	No Change
Age	Actives																		
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

v20230727

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

PLAN INFORMATION

Abbreviated Plan Name:	Local 1922 PF
EIN:	51-6128660
PN:	001

	(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	Comments
SFA Measurement Date	N/A	N/A	12/31/2022	12/31/2022	N/A	
Census Data as of	2020Zone20200917 Local 1922 PF.pdf page 2	07/01/2019	07/01/2021	07/01/2021	N/A	

DEMOGRAPHIC ASSUMPTIONS

Base Mortality - Healthy	2019AVR Local 1922 PF.pdf page 18	1983 Group Annuity Mortality Table	Pri-2012 amount-weighted BC mortality table	Same as baseline	Acceptable Change	
Mortality Improvement - Healthy	2019AVR Local 1922 PF.pdf page 18	None	Scale MP-2021	Same as baseline	Acceptable Change	
Base Mortality - Disabled	2019AVR Local 1922 PF.pdf page 18	1983 Group Annuity Mortality Table	Pri-2012 amount-weighted disabled retiree mortality table	Same as baseline	Acceptable Change	
Mortality Improvement - Disabled	2019AVR Local 1922 PF.pdf page 18	None	Scale MP-2021	Same as baseline	Acceptable Change	
Retirement - Actives	2019AVR Local 1922 PF.pdf page 18	Age 65 and 5 years of participation	Age 65 and 5 years of participation	Age Rate 55-61 5% 62 25% 63-64 10% 65+ 100%	Other Change	
Retirement - TVs	2019AVR Local 1922 PF.pdf page 18	Age 65	Same as Pre-2021 Zone Cert	Same as baseline	No Change	
Turnover	2019AVR Local 1922 PF.pdf page 18	None	Same as Pre-2021 Zone Cert	Withdrawal rates per the Sarason T-6 Table	Other Change	
Disability	2019AVR Local 1922 PF.pdf page 18	None	Same as Pre-2021 Zone Cert	Same as baseline	No Change	
Optional Form Elections - Actives	Not explicitly listed but used for 2019AVR Local 1922 PF.pdf	Participants are assumed to elect the normal form for single participants (life annuity)	Same as Pre-2021 Zone Cert	Same as baseline	No Change	

Template 10

v20230727

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

PLAN INFORMATION

Abbreviated Plan Name:	Local 1922 PF
EIN:	51-6128660
PN:	001

	(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	Comments
Optional Form Elections - TVs	<i>Not explicitly listed but used for 2019AVR Local 1922 PF.pdf</i>	Participants are assumed to elect the normal form for single participants (life annuity)	Same as Pre-2021 Zone Cert	Same as baseline	No Change	
Marital Status	<i>Not explicitly listed but used for 2019AVR Local 1922 PF.pdf</i>	88% married	Same as Pre-2021 Zone Cert	Same as baseline	No Change	
Spouse Age Difference	<i>Not explicitly listed but used for 2019AVR Local 1922 PF.pdf</i>	Husbands 6 years older than wives	Same as Pre-2021 Zone Cert	Same as baseline	No Change	
Active Participant Count	<i>2020Zone20200917 Local 1922 PF.pdf page 2</i>	level future active count	level future active count	matches contribution base units projections	Acceptable (Consistent with CBU assumption) Change	
New Entrant Profile	<i>2020Zone20200917 Local 1922 PF.pdf page 2</i>	Terminating members are replaced by new members hired at the same age as the members they replace.	11% assumed to be female, with the following age distribution: Age Weighting 25 45% 35 15% 45 25% 55 15%	Same as baseline	Acceptable Change	
Missing or Incomplete Data	N/A	N/A	Same as Pre-2021 Zone Cert	Same as baseline	No Change	
"Missing" Terminated Vested Participant Assumption	<i>Not explicitly listed but used for 2019AVR Local 1922 PF.pdf</i>	Terminated vested members over normal retirement age were assumed to take their benefit on the valuation date, and were assumed to collect a lump sum retroactive payment equal to the missed payments from normal retirement age through the valuation date.	Same as Pre-2021 Zone Cert	Retirement benefits are adjusted for delayed retirement to the valuation date (7/1/21). Benefits for members over age 85 as of 12/31/22 are not included in the cashflow.	Acceptable Change	
Treatment of Participants Working Past Retirement Date	<i>2019AVR Local 1922 PF.pdf page 18</i>	Assumed to retire immediately	Same as Pre-2021 Zone Cert	Same as baseline	No Change	

Template 10

v20230727

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

PLAN INFORMATION

Abbreviated Plan Name:	Local 1922 PF
EIN:	51-6128660
PN:	001

	(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	Comments
Assumptions Related to Reciprocity	N/A	None	Same as Pre-2021 Zone Cert	Same as baseline	No Change	
Other Demographic Assumption 1						
Other Demographic Assumption 2						
Other Demographic Assumption 3						

NON-DEMOGRAPHIC ASSUMPTIONS

Contribution Base Units	2020Zone20200917 Local 1922 PF.pdf page 2	level future base units	Same as Pre-2021 Zone Cert	2% increase per year from 6/30/2019 to 6/30/2022, then 2.14% decline per year through 6/30/2029, and 1% decline per year thereafter, with 100% of the decline due to employer withdrawals.	Generally Acceptable Change	
Contribution Rate	2020Zone20200917 Local 1922 PF.pdf page 2	Rates in effect as negotiated by 9/17/2020	Rates in effect as negotiated by 7/9/2021 (no change from Pre-2021 Zone Cert)	Same as baseline	Acceptable Change	
Administrative Expenses	2020Zone20200917 Local 1922 PF.pdf page 2	\$450,000 per year, increasing 1.0% per annum. Only applied through the plan year ending in 2034.	Same as Pre-2021 Zone Cert	\$450,000 per year, increasing 2.25% per annum through the plan year ending in 2051, limited to 35% of benefit payments.	Other Change	

Template 10

v20230727

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

PLAN INFORMATION

Abbreviated Plan Name:	Local 1922 PF
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	(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	Comments
Assumed Withdrawal Payments - Currently Withdrawn Employers	2020Zone20200917 Local 1922 PF.pdf page 2	No future withdrawal liability payments were assumed.	Same as Pre-2021 Zone Cert	100% probability that withdrawn employers Micro Contacts Inc. and All Service Equipment Corp. will continue to make payments when due under their respective settlement agreements.	Other Change	
Assumed Withdrawal Payments -Future Withdrawals	N/A	None	None	Future employer withdrawals from the plan are assumed to account for 100% of the decline in CBUs each year. Future withdrawal liability payments are assumed to continue for 20 years with 50% probability of collection.	Other Change	
Other Assumption 1	N/A	None	None	The withdrawal of the largest contributing employer, Schwing Electric, is reflected in the cash flow as a significant event.	Other Change	
Other Assumption 2						
Other Assumption 3						

CASH FLOW TIMING ASSUMPTIONS

Benefit Payment Timing	Not explicitly listed but used for 2020Zone20200917 Local 1922 PF.pdf	equal monthly installments at the beginning of each month	Same as Pre-2021 Zone Cert	Same as baseline		
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Template 10

v20230727

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

PLAN INFORMATION

Abbreviated Plan Name:	Local 1922 PF
EIN:	51-6128660
PN:	001

	(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	Comments
Contribution Timing	<i>Not explicitly listed but used for 2020Zone20200917 Local 1922 PF.pdf</i>	equal monthly installments at the end of each month	Same as Pre-2021 Zone Cert	Same as baseline		
Withdrawal Payment Timing	<i>Not explicitly listed but used for 2020Zone20200917 Local 1922 PF.pdf</i>	Immediate	Same as Pre-2021 Zone Cert	Quarterly each January, April, July and October at the beginning of the month, or as specified under existing settlement agreements.	Other Change	
Administrative Expense Timing	<i>Not explicitly listed but used for 2020Zone20200917 Local 1922 PF.pdf</i>	equal monthly installments at the end of each month	Same as Pre-2021 Zone Cert	Same as baseline		
Other Payment Timing						

Create additional rows as needed.