

Warehouse Employees Union Local No. 730 Pension Trust Fund

Application for Special Financial Assistance

Section D – Plan Statements



Warehouse Employees Union Local No. 730 Pension Trust Fund

911 Ridgebrook Road
Sparks, Maryland 21152-9451
Telephone: (800) 730-2241
www.associated-admin.com

8400 Corporate Drive, Suite 430
Landover, Maryland 20785-2361
Telephone: (800) 730-2241
www.associated-admin.com

August 12, 2025

Pension Benefit Guaranty Corporation
445 12th Street SW
Washington, DC 20024-2101

VIA E-MAIL (multiemployerprogram@pbgc.gov)

Re: Board of Trustees of the Warehouse Employees Union Local No. 730 Pension Trust Fund
– Revised Application for Special Financial Assistance

Dear Sir or Madam:

Pursuant to section 4262 of the Employee Retirement Income Security Act, as amended, and the Final Rule published in the Federal Register at 29 C.F.R. Part 4262 on July 8, 2022, the Board of Trustees of the Warehouse Employees Union Local No. 730 Pension Trust Fund (the "Fund") submitted an application for special financial assistance ("SFA") to the Pension Benefit Guaranty Corporation ("PBGC") on February 5, 2025. The Board of Trustees withdrew the Fund's original application on May 22, 2025, following discussions with PBGC. The Board of Trustees hereby submits this revised application for SFA.

The following materials differ from the Fund's original application and, in accordance with PBGC's instructions, are submitted with the Fund's revised application:

- Section C: Templates 4, 5, 6, 7, 8 and 10;
- Section D: Trustee Signature Page and subsections 5 and 6 (with differences from the original application identified); and
- Section E: SFA Checklist, SFA Amount Certification, and Penalty of Perjury Statement.

If you have any questions or need additional information concerning this application, please contact Fund co-counsel at Morgan, Lewis & Bockius LLP: James T. Kimble at (202) 739-5363 or by email at james.kimble@morganlewis.com; or at Mooney, Green, Saindon, Murphy & Welch, PC: Beth Saindon at (202) 783-0010 or by email at bsaindon@mooneygreen.com.

On behalf of the Board of Trustees and the Fund's participants and beneficiaries, we appreciate your consideration and look forward to your response.

Sincerely,

DocuSigned by:

[REDACTED]
Ritchie Brooks
Trustee

c: James T. Kimble, Esq.
Beth Saindon, Esq.

2. Plan Sponsor & Authorized Representatives

SAME AS INITIAL APPLICATION

The following identifies the Plan Sponsor and authorized representatives, as well as their contact information.

Plan Sponsor	Board of Trustees Warehouse Employees Union Local No. 730 Pension Trust Fund 911 Ridgebrook Road Sparks, Maryland 21152-9451 Phone: 800-730-2241	
Plan Administrator	Alicia Cochran Account Executive Associated Administrators, LLC 911 Ridgebrook Road Sparks, Maryland 21152 Phone: 410-683-7763 Email: aliciac@associated-admin.com	
Legal Counsel	James T. Kimble, Esq. Morgan, Lewis & Bockius LLP 1111 Pennsylvania Avenue, NW Washington, DC 20004 Email: james.kimble@morganlewis.com Phone: 202-739-5761	Elizabeth Saindon, Esq. Mooney Green Saindon Murphy & Welch, P.C. 1620 Eye Street NW, Suite 700 Washington, DC, 20006 Email: bsaindon@mooneygreen.com Phone: 202-783-0010
Actuary	Peter Hardcastle, CFA, FSA, EA MAAA Cheiron 8300 Greensboro Drive, Suite 800 McLean, VA 22102 Email: phardcastle@cheiron.us Phone: 703-893-1456, x. 1004	Matthew Deveney, FSA, EA, MAAA Cheiron 8300 Greensboro Drive, Suite 800 McLean, VA 22102 Email: mdeveney@cheiron.us Phone: 703-893-1456, x. 1062

3. Eligibility Requirements

SAME AS INITIAL APPLICATION

The Warehouse Employees Union Local No. 730 Pension Trust Fund meets the eligibility requirements under ERISA § 4262(b)(1)(A) and § 4262.3(a)(1) of PBGC's Special Financial Assistance ("SFA") regulation, because it has been certified by the plan actuary to be in critical and declining status for each of the plan years beginning in 2018 and through and including 2024. The relevant certifications are attached and provided under checklist item 7.a.

4. Priority Group

SAME AS INITIAL APPLICATION

Not applicable. The Warehouse Employees Union Local No. 730 Pension Trust Fund does not claim priority status under § 4262.10(d)(2), and is not submitting an emergency application under § 4262.10(f).

5. Description of Assumed Future Contributions & Withdrawal Liability Payments

REVISED FROM INITIAL APPLICATION

Assumed Future Contributions

The contribution base units ("CBUs") are hours. The contribution rates are from the CBAs as of July 9, 2021. Assumed future contributions are determined separately for each employer, based on the following formula:

$$\text{Assumed Future Contributions} = \text{Assumed Future CBUs} \times \text{Contributions Rates}$$

Hours for 2023 and 2024 are the actual hours as reported by the plan administrator. Hours after 2024 are assumed to decline at 3% per year until 2032 and then at 1% per year.

Assumed Future Withdrawal Liability Payments

There is only one employer currently making withdrawal liability payments: McKesson Drug Corporation ("McKesson"). Future withdrawal liability payments are based on the original payment schedule developed for McKesson at the time of its withdrawal. It is assumed that the remaining payments due from McKesson are 100% collectible.

The current contributing employers are expected to remain active indefinitely, therefore no future withdrawals are assumed.

6. Explanation of Assumption Changes

REVISED FROM INITIAL APPLICATION

In accordance with 29 C.F.R. § 4262.4(e)(4), the Fund, following PBGC's Special Financial Assistance Assumptions guidance ("PBGC Guidance"), has determined ten (10) assumptions used in the January 1, 2020 PPA Zone Certification are no longer reasonable. Of the ten assumptions changed, changes to the Fund's Mortality Table, New Entrant Profile, Contribution Rate, and Administrative Expenses assumptions are changes identified as "acceptable" in Section III of

PBGC Guidance. Changes to the Fund's Contribution Base Units, Payment Form Elections, Percent Married, Terminated Vested Retirement Rates, and Active Retirement Rates are changes identified as "generally acceptable" in Section IV of PBGC Guidance. These changes are appropriate for a solvency / insolvency projection and were adopted for an application for benefit suspensions under the Multiemployer Pension Reform Act. They have been incorporated in all Plan actuarial valuations made since February 2021.¹ The tenth change, which was not incorporated in the initial application, relates to the collectable withdrawal liability payments.

1. Mortality Table (PBGC SFA 22-07; Section III.B and III.C)
2. New Entrant Profile (PBGC SFA 22-07; Section III.D)
3. Contribution Base Units & Active Participants
4. Contribution Rate Assumption (PBGC SFA 22-07; Section III.E)
5. Payment Form Elections
6. Percent Married
7. Terminated Vested Retirement Rates
8. Active Retirement Rates
9. Administrative Expenses (PBGC SFA 22-07; Section III.A.2)
10. Withdrawal Liability Payments

For each assumption change we have provided justification and support required under § 4262.5(c)(1) and comment on applicability of PBGC's guidelines under § 4262.5(c)(2). Note, in the descriptions that follow, "Original Assumption" refers to the assumption used in the Plan's January 1, 2020 PPA Zone Certification.

Mortality Assumption

SAME AS INITIAL APPLICATION

- Original Assumption: RP2000 with Blue Collar Adjustment projected generationally using Scale AA for Healthy and Disabled Lives
- Original Assumption is no longer reasonable because the base table and improvement scale are outdated.
- Changed Assumption: Pri-2012 Mortality Table Amount weighted with Blue-Collar Adjustment and projected generationally with MP-2021 for Healthy Lives and Pri-2012 Disability Mortality Table Amount weighted and projected generationally with MP-2021 for Disabled Lives

¹ As described in detail on pp. 12-13, the Plan's benefit suspension filing was under consideration when ARPA was passed. At that time, the Fund withdrew its filing. Had the suspension been approved by the Department of the Treasury, these assumptions would have been "generally acceptable."

- Reasonableness of Changed Assumption: new assumption reflects more recently published experience for blue collar workers and follows PBGC acceptable guidance using the Pri-2012 amount-weighted Blue-Collar table with a projection scale most recently published by RPEC.

New Entrant Profile

SAME AS INITIAL APPLICATION

- Original Assumption: new entrants are based on the distribution below, assuming 100% male.

Age	Service	Accrued Benefit	Annual Benefit Accrual¹	Relative Proportion
20	0	\$0.00	\$1,119.94	16%
25	0	\$0.00	\$1,119.94	22%
30	0	\$0.00	\$1,119.94	22%
35	0	\$0.00	\$1,119.94	19%
40	0	\$0.00	\$1,119.94	9%
45	0	\$0.00	\$1,119.94	4%
50	0	\$0.00	\$1,119.94	4%
55	0	\$0.00	\$1,119.94	4%

¹ Annual benefit accrual = 2.0% x (1,520 hours) x (\$3.07) x 12

- Original Assumption is no longer reasonable because it does not reflect recent Plan experience.
- Changed Assumption: new entrants are based on the distribution below, assuming 92% male.

Age	Service	Accrued Benefit	Annual Benefit Accrual¹	Relative Proportion
20	0.531	\$68.94	\$1,370.88	14%
25	0.567	\$60.67	\$1,370.88	9%
30	1.933	\$254.38	\$1,370.88	18%
35	1.456	\$163.33	\$1,370.88	18%
40	2.123	\$348.61	\$1,370.88	14%
45	6.955	\$902.12	\$1,370.88	7%
50	9.582	\$1,463.13	\$1,370.88	10%
55	13.168	\$2,272.00	\$1,370.88	10%

¹ Annual benefit accrual = 2.0% x (2,040 hours) x (\$2.80) x 12

- Reasonableness of Changed Assumption: consistent with PBGC acceptable guidance, the new entrant profile is based on characteristics of actual new entrants and rehires within the most recent five plan years preceding the Plan's SFA measurement date (113 new hires; 39 rehires). This reflects all new entrants and rehires, not just those remaining in service. Future benefit accruals for the new entrants are based on the weighted average contribution

rate for the current active population and the average hours required to maintain a stable population. This maintains a consistent relationship in the projected CBU's between the benefit accruals and the contributions. The supporting data is shown below.

<u>Controlled Group</u>	<u>Contribution Rate for Accruals</u>	<u>Projected Hours for 2022</u>
Giant Warehouse	\$3.17	416,147
Giant Cardboard	\$2.82	44,361
Washington Foods	\$1.05	5,399
Local 730 Fund Office	\$3.17	5,285
Eight O'clock Coffee	\$1.50	115,602
Total	\$2.80	586,793

New Hires

Age	PYE 2017	PYE 2018	PYE 2019	PYE 2020	PYE 2021	Total	Avg Age	Avg Svc	Avg Annual Benefit
25	3	4	7	3	4	21	22.5	0.5	\$ 827.29
30	5	2	2	1	4	14	27.6	0.6	728.06
35	4	4	2	3	7	20	32.9	0.6	949.01
40	6	2	5	4	6	23	38.0	0.7	900.94
45	2	0	3	7	7	19	42.2	0.6	867.83
50	1	1	0	1	2	5	48.0	0.9	996.46
55	1	1	3	0	2	7	52.4	0.4	723.05
60	1	0	0	0	3	4	57.1	0.9	954.96

Re-Hires (Includes Non-vested and Vested Re-Hires)

Age	PYE 2017	PYE 2018	PYE 2019	PYE 2020	PYE 2021	Total	Avg Age	Avg Svc	Avg Annual Benefit*
25	0	0	0	0	0	0	n/a	n/a	n/a
30	0	0	0	0	0	0	n/a	n/a	n/a
35	3	1	3	0	0	7	31.9	5.8	\$ 9,062.55
40	1	1	0	0	2	4	37.3	5.7	8,049.66
45	2	1	0	0	0	3	42.4	11.7	25,181.20
50	0	0	0	3	2	5	47.4	13.0	20,654.50
55	2	1	1	2	3	9	52.7	16.7	30,650.96
60	2	4	2	2	1	11	57.6	17.6	36,830.86

** The monthly benefit for vested-rehires was included in the table above. To avoid double counting these individuals in both the new entrant BP stream and terminated vested BP stream, benefits for previously vested employees are removed from the terminated vested*

BP stream and included in the new entrant stream when rehired. The distribution of vested rehires only is shown below.

Vested Re-Hires Only

Age	PYE 2017	PYE 2018	PYE 2019	PYE 2020	PYE 2021	Total	Avg Age	Avg Svc	Avg Annual Benefit
25	0	0	0	0	0	0	n/a	n/a	n/a
30	0	0	0	0	0	0	n/a	n/a	n/a
35	1	1	2	0	0	4	31.7	7.8	\$ 12,269.10
40	0	1	0	0	2	3	36.8	6.9	10,546.36
45	2	1	0	0	0	3	42.4	11.7	25,181.20
50	0	0	0	3	2	5	47.4	13.0	20,654.50
55	2	1	1	2	3	9	52.7	16.7	30,650.96
60	2	4	1	2	1	10	57.7	19.1	40,285.93

Contribution Base Units (CBUs) and Active Participants

REVISED FROM INITIAL APPLICATION

- Original Assumption: a level 592,951 hours worked each year until insolvency. This was based on the level of work in the year preceding the pre-2021 Zone Certification. The Baseline projection extended the assumption of 592,951 hours worked each year through the end of the projection period pursuant to PBGC assumption guidance.
- Revised Application Assumption: The CBUs used in the projection for 2023 and 2024 are based on the actual hours reported by the Plan administrator by employer for 2023 and 2024. Future CBUs are projected using the 2024 plan year as the starting point and assuming a reduction of 3% per year for 2025 to 2032, inclusive, and 1% per year from 2033 to 2051, inclusive. *Note that by using the 12/31/2022 asset value as the starting point for the projection the 2022 actual CBUs and actual contributions are also incorporated (see note on accruals at end of this section).*
- Reasonableness of Changed Assumption: the historical experience for the Plan is shown below. Because the Plan does not anticipate any future employer withdrawals the hours shown are only those attributable to the active employers at the census date (these are still the active employers at the date of the re-submission). CBUs showed a secular decline pre-COVID with a 5.7% 9-year annual decline in the lead-up to COVID. During the COVID period the Plan's CBUs increased and then began to decrease again in 2023. The Plan's 2024 CBUs were 697,683. The increase in the Plan's CBUs between 2020 and 2024 is due to changes in operations of the two largest employers – Giant of Landover ("Giant") and Eight O'Clock Coffee.

In 2018, Eight O'Clock Coffee's CBUs were 98,000. By 2023, they were 153,547. Extremely high turnover had rendered the warehouse division significantly understaffed, which led to tumult in its packaging lines. The company could not keep up with its

production demands and was forced to implement exorbitant overtime hours for its employees. Prior to the pandemic, the company's employees worked three shifts per day. Between 2019 and late 2024, the company imposed a five shift per day work schedule. In late 2024, the packaging line's performance stabilized, and the five-shift workday is being discontinued. In 2024, CBUs declined to 146,000, and the company expects CBUs to continue to decrease. It is uncertain, however, if Eight O'Clock Coffee's CBUs will return to pre-pandemic levels, or decline even further as the trend toward consolidation, automation, and mechanization in retail grocery warehouse operations increases.

Similarly, Giant experienced a change in its operations during the pandemic and also faces the risk of job loss due to increased warehouse consolidations in future years. In 2020, Giant added water as a delivered commodity from its warehouse operations. This has been the sole driver of increased CBUs for Giant, both during and after COVID. However, Giant's continued delivery of water is not guaranteed. If Giant ceases water delivery, then Giant's CBUs would likely revert to pre-2020 levels (429,956 for 2019 vs. 492,429 for 2024). Likewise, if the trend of warehouse consolidation that occurred between 2010 – 2019 were to recur (which is possible given the industry's history), CBUs would decline even further from their 2019 level.

<u>Plan Year</u>	<u>Active Employer CBUs</u>
2010	1,010,085
2011	948,276
2012	739,389
2013	701,234
2014	704,496
2015	665,839
2016	637,125
2017	587,895
2018	584,702
2019	592,951
2020 *	645,046
2021 *	679,547
2022 *	721,098
2023	706,088
2024	697,683
Geometric Averages	
9 Years Ending 12/31/2019	-5.7%
3 COVID Years	4.0%
2 Years post COVID	-1.6%
5 Years Ending 12/31/2022	4.2%
9 Years Ending 12/31/2022	0.3%
9 Years Ending 12/31/2024	0.5%

* COVID Period

- Comment on accruals and headcount. The Plan’s accrual rate is proportional to the benefit-bearing contributions. If the current actives work more than the assumed hours, they will earn more than the assumed benefit accrual. In the initial application, the benefit accruals for current actives assumed that those actives would work the same hours as they had averaged over the prior three years for each future year of employment. However, this CBU assumption was determined not to be reasonable and a revised assumption using actual CBUs for the first two years of the projection period has been adopted. Because higher CBUs are used in the revised projections for the early years, the result is higher projected active benefit payments than were projected in the initial application.

The primary reason for the higher CBUs is the large amount of overtime worked during the COVID period. This is expected to be a temporary phenomenon because of employers’ reluctance to pay overtime wages for a sustained period. Accordingly, we have built in a gradual decline in the hours per active by maintaining the headcount at the 2024 level until the hours per active reach 2,040 hours per year. This assumption matches the assumed hours new entrants replacing the actives will work. Once CBUs per active reach 2,040 per year the head count declines in step with the decline in CBU assumption.

Contribution Rate Assumption

REVISED FROM INITIAL APPLICATION

- Original Assumption: contribution rates are based on the Preferred Schedule of the Rehabilitation Plan as of January 1, 2019, with increases of 4.9% per year, through insolvency. The pre-2021 Zone Certification was based on the contributions received in 2019 projected with 4.9% per cent increases through insolvency.
- The Original Assumption is no longer reasonable because the contribution increases were expected to continue after the CBA expiration date through the year of insolvency at the same rate. Furthermore, Giant Warehouse is required to pay \$1.00 per hour for certain employees for vacation relief work but this contribution rate is not subject to increases.
- Changed Assumption: Contribution rates are based on the Preferred Schedule of the Rehabilitation Plan as of January 1, 2021, with increases based on each employer’s collective bargaining agreement in effect as of July 9, 2021. The Giant Warehouse vacation pay contribution is included at the unchanging amount of \$1.00 per hour based on projected vacation relief hours.

Giant Food of Maryland, LLC (“Giant”) has a CBA, expiring in 2027, that requires Giant to make 4.9% increases through 2024. The CBA further provides that Giant will make 4.9% increases after 2024 and through the expiration of the CBA, if the Fund “enacts a MPRA Plan by 2024” and that “if the Fund does not enact a MPRA Plan by 2024, Giant’s contribution rate will be frozen at the 2024 level of eight dollars and seventy six cents for all hours worked through the end of the agreement [2027].”

The Fund submitted an application under the Kline-Miller Multiemployer Pension Reform Act of 2014 (“MPRA”) to the Department of Treasury (“Treasury”) on February 26, 2021 that assumed contribution rate increases through 2027, as the Trustees assumed that Treasury would approve the MPRA application. On March 11, 2021, President Biden signed into law the American Rescue Plan Act of 2021 (“ARPA”). Under ARPA the Fund is eligible for SFA that would ensure the Fund avoids insolvency at least through 2051. In light of ARPA’s passage, the Fund withdrew its MPRA application on August 21, 2021, and instead opted to file for SFA under ARPA. Because the Plan never “enact[ed] a plan under the MPRA to avoid plan insolvency,” the bargaining parties informed the Trustees that, for purposes of this SFA application, there will be no further contribution rate increases for Giant beyond 2024. Giant has recently indicated it will open the bargaining process and agree to add the 4.9% contribution rate increases beyond 2024 and through 2027. Such contribution rate increases are required to be excluded pursuant to Section 4262.4(c)(3) of the PBGC Final Rule, and therefore the Fund’s contribution rate assumption is reasonable.

- Reasonableness of Changed Assumption: Only contribution rate increases that were included in the Rehabilitation Plan Schedule through the end of the CBAs in effect as of July 9, 2021 were included in the projections in accordance with PBGC Guidance.

The mix of CBUs among the employers is assumed to remain unchanged from that experienced during the 2024 Plan Year (see description of CBU projection above). Thus, all employers are assumed to experience the same decline in CBUs and, in particular, Giant Warehouse vacation relief hours are also assumed to also decline in line with the general decline. The contribution increases required by the collective bargaining agreement in effect as of July 9, 2021 had ceased except for Eight O’Clock Coffee. Eight O’Clock Coffee’s bargained contribution rate increases from \$5.37 (July 2024) to \$5.64 (July 2025) and then to \$5.91 (July 2026). Incorporating these increases into the projections means that the total contributions do not decline at the full 3% per year at which CBUs decline for 2025, 2026 and 2027 of the projection.

Form of Payment Election

SAME AS INITIAL APPLICATION

- Original Assumption: 100% of active and terminated vested participants are assumed to elect a level income annuity (the normal form of payment)
- Original Assumption is no longer reasonable because it does not reflect recent experience for the Plan. Furthermore, it may be appropriate to assume everyone elects the normal form for liability purposes, especially if the optional forms of payment are actuarially equivalent, but it would not be appropriate for a cash flow projection.
- Changed Assumption: Active and terminated vested participants are assumed to elect the following forms of payment:
 - 65% of all participants elect the level income annuity.
 - 15% of all participants elect the straight life annuity.
 - 20% of all participants elect the 50% joint and survivor annuity.

- Reasonableness of Changed Assumption: an experience study was performed in conjunction with this Plan's application for a MPRA suspension filed in 2021. The following experience was observed from plan years 2016-2020.

Form	Total	Percentage Electing	Election Assumption
Life Only	30	13%	15%
5-Year Certain and Life	2	1%	
10-Year Certain and Life	9	4%	
50% Joint and Survivor	20	9%	20%
67% Joint and Survivor	8	3%	
75% Joint and Survivor	14	6%	
Level Income Option	150	64%	65%
Total	233	100%	

Percent Married

SAME AS INITIAL APPLICATION

- Original Assumption: For participants not receiving benefits, 80% of the participants are assumed to be married.
- Original Assumption is no longer reasonable because it does not reflect recent experience for the Plan.
- Changed Assumption: For participants not receiving benefits, 61% of the participants will have a surviving spouse with wives assumed to be three years younger than husbands are.
- Reasonableness of Changed Assumption: an experience study was performed in conjunction with this Plan's application for a MPRA suspension filed in 2021. Since information on marital status for non-in-pay individuals is not provided to us, the Plan Administrator reported that approximately 61% of individuals are married.

Terminated Vested Retirement Rates

SAME AS INITIAL APPLICATION

- Original Assumption: 100% at age 60
- Original Assumption is no longer reasonable because it does not reflect recent experience for the Plan.
- Changed Assumption: Terminated Vested participants are assumed to retire at the rates shown below:

<u>Age</u>	<u>Individuals with Normal Retirement Age 60</u>	<u>Individuals with Normal Retirement Age 62</u>
<=59	0.000	0.000
60	0.500	0.000
61	0.250	0.000
62	0.250	0.500
63	0.250	0.250
64	0.250	0.250
>=65	1.000	1.000

- Reasonableness of Changed Assumption: an experience study was performed in conjunction with this Plan's application for a MPRA suspension filed in 2021. The following experience was observed from plan years 2016-2020.

<u>Age</u>	<u>Retirement Eligible Terminated Vested</u>	<u>Terminated Vested Count Retiring</u>	<u>Terminated Vested Percentage Retiring</u>
60	262	118	45%
61	53	12	23%
62	36	7	19%
63	23	6	26%
64	16	2	13%
65	16	3	19%
66	13	1	8%
67	11	1	9%
68	11	1	9%
69	8	2	25%
70+	36	2	6%

The table above shows data for Terminated Vested Individuals who have a Normal Retirement Age of 60 for at least a portion of their benefit. The data for Terminated Vested individuals who only have benefit payable at a Normal Retirement Age of 62 is not credible due to the fact that the Normal Retirement Age provision was changed beginning in 2012; individuals would have needed to be hired after 2012 and terminated with enough credits to be vested before January 1, 2020 to be counted in this group.

Active Retirement Rates

SAME AS INITIAL APPLICATION

- Original Assumption: Active participants are assumed to retire at the rates shown below:

<u>Age</u>	<u>Less than 30 Years Service</u>	<u>30 Years Service</u>	<u>Over 30 Years Service</u>
51 – 59	0.000	0.500	0.100
60 and over	1.000	1.000	1.000

- Original Assumption is no longer reasonable because it does not reflect recent experience for the Plan.
- Changed Assumption: Active participants are assumed to retire at the rates shown below:

<u>Active Retirement Rates for Individuals with Normal Retirement Age 60</u>				
	<u>Less than 30 Years of Service</u>			
<u>Age</u>	<u>NRA = 60</u>	<u>NRA = 62</u>	<u>30 Years of Service</u>	<u>Over 30 Years of Service</u>
<=59	0.000	0.000	0.350	0.150
60	0.250	0.000	1.000	1.000
61	0.150	0.000	1.000	1.000
62	0.150	0.250	1.000	1.000
63	0.150	0.150	1.000	1.000
64	0.150	0.150	1.000	1.000
>=65	1.000	1.000	1.000	1.000

- Reasonableness of Changed Assumption: an experience study was performed in conjunction with this Plan's application for a MPRA suspension filed in 2021. The following experience was observed from plan years 2016-2020.

Actives Retirement Rates Less than 30 years of Service			
	Retirement Eligible	Active Count Retiring	Actives Percentage
60	58	12	21%
61	28	3	11%
62	23	3	13%
63	18	3	17%
64	15	3	20%
65	10	2	20%
66	6	3	50%
67	3	0	0%
68	2	0	0%
69	1	0	0%
70+	0	0	0%

Actives Retirement Rates 30 years of service			
Age	Retirement Eligible Actives	Actives Count Retiring	Actives Percentage Retiring
48	2	1	50%
49	6	3	50%
50	10	1	10%
51	10	1	10%
52	5	2	40%
53	8	4	50%
54	9	2	22%
55	9	3	33%
56	11	4	36%
57	7	5	71%
58	3	1	33%
59	3	2	67%
60	2	1	50%
61	0	0	
62	2	1	50%
63	1	0	0%
64	0	0	
65	0	0	
66	1	0	0%
67	1	0	0%

68	0	0	
69	0	0	
70+	0	0	

Actives Retirement Rates over 30 years of service			
Age	Retirement Eligible Actives	Actives Count Retiring	Actives Percentage Retiring
48	0	0	
49	1	0	0%
50	1	0	0%
51	3	0	0%
52	6	0	0%
53	5	3	60%
54	3	0	0%
55	7	0	0%
56	8	0	0%
57	9	3	33%
58	5	1	20%
59	3	1	33%
60	2	1	50%
61	4	1	25%
62	3	0	0%
63	3	0	0%
64	4	3	75%
65	0	0	
66	0	0	
67	0	0	
68	1	0	0%
69	1	0	0%
70+	1	1	100%

Administrative Expenses

REVISED FROM INITIAL APPLICATION

- Original Assumption: Administrative expenses for 2020 at the beginning of the year are based on actual administrative expenses from the prior year (\$378,066), increasing 3.0% per year for inflation.
- Original Assumption is no longer reasonable because it does not reflect current data. Additionally, the administrative expense inflation assumption is no longer reasonable because it exceeds our long-term expectation for inflation.

- **Changed Assumption:** Administrative expenses for 2023 are based on the actual administrative expenses from the prior year (\$416,820) increased with inflation for one year and rounded to the nearest thousand, with an additional amount included to reflect the non-recurring cost of the SFA application in the first year. The administrative expense is projected separately for PBGC premiums and other administrative expenses. Future recurring administrative expenses are assumed to increase by 2.5% per year. PBGC premium increases are also assumed to increase by 2.5% per year with a one-time reset to \$52 per head in 2031.
- **Reasonableness of Changed Assumption:** The development of the 2023 administrative expenses is shown in the table below.

Plan Year	Admin Expenses	
2016	\$ 308,693	
2017	356,261	
2018	316,151	
2019	355,379	
2020*	631,346	*MPRA costs
2021*	640,320	*MPRA costs
2022	416,829	
2023 Regular Expenses ¹	\$ 427,000	
Non-recurring SFA Expenses ²	\$ 100,000	
2023 Total Admin Expenses	\$ 527,000	

1. 2022 actual expenses increased with inflation; rounded to the nearest thousand.

2. Consists of approximately \$50k in legal consultant fees and \$50k in actuarial fees. Both are based on actual fees through February 2023 with an additional expectation for March 2023 fees.

- Finally, the following points justify the assumed 2.5% inflation:

Federal Reserve Bank of St. Louis, 5-Year, 5-Year Forward Inflation Expectation Rate is at 2.2%.² The Plan's expectation for administrative expense increases is higher than price inflation due to lags in wage increases and fee increases that have occurred with the recent sharp rise in inflation.

Based on the 2022 Horizon Survey of Capital Market Assumptions, the current expectation for inflation over a 10-year period is 2.46% per year. Over a 20-year period, the expectation for inflation is 2.44% per year. The expectation for inflation over both periods supports our assumption change.

² 5-Year, 5-Year Forward Inflation Expectation Rate, [T5YIFR], retrieved from FRED, Federal Reserve Bank of St. Louis; <https://fred.stlouisfed.org/series/T5YIFR> (Feb. 17, 2023).

Withdrawal Liability Payments***NEW CHANGE***

- Original Assumption: McKesson Drug would pay all 80 of its withdrawal payments under the payment schedule it received from the Plan after its withdrawal in 2012. Because McKesson Drug's payments were limited by ERISA's 20-year cap, 80 quarterly payments are due under the payment schedule. The 80th and last payment was assumed to occur in 2032.
- Revised Application Assumption: In preparing our revised application, we discovered that McKesson made only three of its required quarterly withdrawal liability payments in 2013. As a result, the original assumption projecting that McKesson would make its final payment in 2032 has been revised to reflect the final payment occurring in 2033.

7. Reinstatement of Benefits***SAME AS INITIAL APPLICATION***

Not applicable.

Warehouse Employees Union Local No. 730 Pension Trust Fund

Application for Special Financial Assistance

Section E – Certifications

1. SFA Application Checklist

The SFA Application Checklist is provided as a separate attachment.

Via Electronic Mail

August 12, 2025

Board of Trustees Warehouse Employees Union Local No. 730 Pension Trust
EIN: 52-6124754 PN: 001

Certification by Plan's Enrolled Actuary Certifying SFA Eligibility and SFA Amount

We hereby certify that the Warehouse Employees Union Local No. 730 Pension Trust ("Local 730") is Eligible for Special Financial Assistance (SFA) under ERISA §4262(b)(1)(A) and §4262.3(a)(1) of PBGC's SFA regulation. In accordance with §4262(j)(1) of ERISA and §4262.4 of PBGC's SFA regulation, we have calculated the requested amount of SFA to be **\$114,209,211** using a measurement date of December 31, 2022. We hereby certify that the amount of SFA being requested is the amount to which Local 730 is entitled.

In preparing our calculation, we relied, without audit, on information supplied by Local 730, the third-party Fund Administrator, Associated Administrators, LLC, fund council Morgan, Lewis & Bockius LLP, and investment manager Investment Performance Services, LLC. This information includes the provisions and participant data used in preparing the January 1, 2022 Actuarial Valuation Report adjusted for results from PBGC's independent Death Audit, and audited financial and asset information as of December 31, 2022. We performed an informal examination of the obvious characteristics of the data for reasonableness and consistency in accordance with Actuarial Standard of Practice No. 23.

The actuarial assumptions used in our calculations are those used in the 2020 Certification of PPA Status except for, mortality, new entrant profile, form of payment, percent married, retirement age for actives and terminated vesteds, and administrative expenses. The results of this calculation are dependent upon future experience conforming to these assumptions. To the extent that future experience deviates from these actuarial assumptions, the true cost of the Fund could vary from our results.

This calculation has been prepared in accordance with generally recognized and accepted actuarial principles and practices and our understanding of the Code of Professional Conduct and applicable Actuarial Standards of Practice set out by the Actuarial Standards Board as well as applicable laws and regulations. Furthermore, as credentialed actuaries, we meet the Qualification Standards of the American Academy of Actuaries to render the opinion contained in this report. This report does not address any contractual or legal issues. We are not attorneys, and Cheiron does not provide any legal services or advice.



Peter Hardcastle, CFA, FSA, EA, MAAA
Cheiron, Inc.
Principal Consulting Actuary
Enrolled Actuary No.20-05197
(703) 893-1456 (ext.1004)



Matt Deveney, FSA, EA, MAAA
Cheiron, Inc.
Principal Consulting Actuary
Enrolled Actuary No.20-07754
(703) 893-1456 (ext.1062)

6. Fair Market Value Certification

The Fair Market Value Certification was provided previously and has not changed.

7. Executed Plan Amendment for SFA Compliance

The Executed Plan Amendment for SFA Compliance was provided previously and has not changed.

Penalty 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 Warehouse Employees Union Local No. 730 Pension Trust 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.

DocuSigned by:



Ritchie Brooks
Union Trustee

8/12/2025

Date

DocuSigned by:



Jason Paradis
Employer Trustee

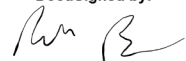
8/12/2025

Date

Trustee Signature Page

The Board of Trustees of the Warehouse Employees Union Local No. 730 Pension Trust Fund submits to the Pension Benefit Guaranty Corporation this application and the accompanying exhibits for special financial assistance pursuant to section 4262 of the Employee Retirement Income Security Act ("ERISA") and the Final Rule at 29 C.F.R. Part 4262.

DocuSigned by:

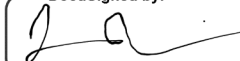


[REDACTED]
Ritchie Brooks
Union Trustee

8/12/2025

Date

DocuSigned by:



[REDACTED]
Jason Paradis
Employer Trustee

8/12/2025

Date

Application Checklist

v20240717p

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
---------	--------------

v20240717p	07/17/2024	Update checklist items 11.c, 34.a, and 35 for death audit requirements and to align with instructions
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
v20220706p	07/06/2022	

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

APPLICATION CHECKLIST

Plan name:

Warehouse Employees Union Local No. 730 Pension Trust Fund

EIN:

526124754

PN:

1

SFA Amount Requested:

\$114,209,211

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

v20240717p

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
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	The application is not a revised application.	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	The application is not a revised application.	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	The application is not a revised application.	N/A	N/A
d.		Did the plan previously file a lock-in application?	Yes No	Yes	N/A	N/A	The Plan filed a lock-in application on March 31, 2023.	N/A	N/A
e.		Has this plan been terminated?	Yes No	No	N/A	N/A	The Plan has not been terminated.	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	The Plan is not a MPRA plan.	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	No	N/A	N/A	within original application	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	No	N/A	N/A	within original application	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	No	N/A	N/A	within original application	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	No	N/A	N/A	within original application	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	No	N/A	N/A	within original application	Rehabilitation plan (or funding improvement plan, if applicable)	N/A

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

APPLICATION CHECKLIST

Plan name:

Warehouse Employees Union Local No. 730 Pension Trust Fund

EIN:

526124754

PN:

1

SFA Amount Requested:

\$114,209,211

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

v20240717p

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
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	No	N/A	N/A	within original application	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	No	N/A	N/A	within original application	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	No	N/A	N/A	within original application	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? Enter N/A if the plan entered N/A for Checklist Item #7a.	Yes No N/A	No	N/A - include as part of documents in Checklist Item #7.a.	N/A	within original application	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 CHECKLIST

Plan name:

Warehouse Employees Union Local No. 730 Pension Trust Fund

EIN:

526124754

PN:

1

SFA Amount Requested:

\$114,209,211

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
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	No	N/A - include as part of documents in Checklist Item #7.a.	N/A	within original application	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.
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	No	N/A	N/A	within original application	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	No	N/A	N/A	within original application	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	No	N/A	N/A	within original application	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	No	N/A	N/A		Pension plan documents, all versions available, and all amendments signed and dated	Death Audit Plan Name

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

APPLICATION CHECKLIST

Plan name:

Warehouse Employees Union Local No. 730 Pension Trust Fund

EIN:

526124754

PN:

1

SFA Amount Requested:

\$114,209,211

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

v20240717p

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
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?	Yes No N/A	No	N/A - include as part of documents in Checklist Item #11.a.	N/A	within original application	N/A	N/A - include as part of documents in Checklist Item #11.a.
11.c.	Section B, Item (9)b. & Item (9)c.	Does the application include full census data (Social Security Number, name, and participant status) of all participants that were included in the SFA projections? Is this information provided in Excel, or in an Excel-compatible format? Or, if this data was submitted in advance of the application, in accordance with Section B, Item (9)c. of the Instructions, does the application contain a description of how the results of PBGC's independent death audit are reflected for SFA calculation purposes?	Yes No N/A	No		N/A	within original application	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 secure 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."
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	No		N/A	within original application	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	No		N/A	within original application, 2024 MB has not been filed yet.	Financial assistance spreadsheet (template)	Template 1 Plan Name

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

APPLICATION CHECKLIST

Plan name:	Warehouse Employees Union Local No. 730 Pension Trust Fund
EIN:	526124754
PN:	1
SFA Amount Requested:	\$114,209,211

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.

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

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

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

v20240717p

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

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
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	The Plan is not required to provide this information.	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 Whse Local 730.xlsx	N/A		Historical Plan Financial Information (CBUs, contribution rates, contribution amounts, withdrawal liability payments)	Template 3 Plan Name
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 basic method 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, 4A-4 SFA Details .4(a)(1) 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 Whse Local 730.xlsx	N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 4A Plan Name

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

APPLICATION CHECKLIST

Plan name:	Warehouse Employees Union Local No. 730 Pension Trust Fund
EIN:	526124754
PN:	1
SFA Amount Requested:	\$114,209,211

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.

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

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

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

v20240717p

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

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.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	The Plan is not a MPRA plan.	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	The Plan is not a MPRA plan.	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	The Plan is not a MPRA plan.	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
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, <i>4A-2 SFA Ben Pmts</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:

Warehouse Employees Union Local No. 730 Pension Trust Fund

EIN:

526124754

PN:

1

SFA Amount Requested:

\$114,209,211

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

v20240717p

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
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)	<p>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.</p> <p>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.</p> <p>Does the uploaded file use the required filenaming convention?</p>	Yes No N/A	Yes	Template 5A Whse Local 730.xlsx	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)	<p>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.</p> <p>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.</p> <p>Does the uploaded file use the required filenaming convention?</p>	Yes No N/A	N/A		N/A	The Plan is not a MPRA plan.	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:

Warehouse Employees Union Local No. 730 Pension Trust Fund

EIN:

526124754

PN:

1

SFA Amount Requested:

\$114,209,211

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

v20240717p

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
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	The Plan is not a MPRA plan.	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 Whse Local 730.xlsx	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:	Warehouse Employees Union Local No. 730 Pension Trust Fund
EIN:	526124754
PN:	1
SFA Amount Requested:	\$114,209,211

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

v20240717p

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
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	The Plan is not a MPRA plan.	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	The Plan is not a MPRA plan.	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:	Warehouse Employees Union Local No. 730 Pension Trust Fund
EIN:	526124754
PN:	1
SFA Amount Requested:	\$114,209,211

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.

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

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

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

v20240717p

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

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	The Plan is eligible based on a certification of plan status completed before 1/1/2021.	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 7A Whse Local 730.xlsx	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 Whse Local 730.xlsx	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:	Warehouse Employees Union Local No. 730 Pension Trust Fund
EIN:	526124754
PN:	1
SFA Amount Requested:	\$114,209,211

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

v20240717p

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
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	As described in Section D(6), no future withdrawals are assumed.	N/A	N/A - included in Template 8 Plan Name
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 Whse Local 730.xlsx	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 Whse Local 730.pdf	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			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		The Plan is not a MPRA plan.	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	No	N/A - included as part of SFA App Plan Name		within original application	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:

Warehouse Employees Union Local No. 730 Pension Trust Fund

EIN:

526124754

PN:

1

SFA Amount Requested:

\$114,209,211

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

v20240717p

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
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	No	N/A - included as part of SFA App Plan Name		within original application	N/A	N/A - included as part of SFA App Plan Name
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		The Plan is submitted after March 11, 2023. It is not in a priority group.	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		The Plan is not submitting an emergency application.	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			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

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

APPLICATION CHECKLIST

Plan name:

Warehouse Employees Union Local No. 730 Pension Trust Fund

EIN:

526124754

PN:

1

SFA Amount Requested:

\$114,209,211

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

v20240717p

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
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			N/A	N/A - included as part of SFA App Plan Name
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		The Plan does not use a plan-specific mortality table.	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		The Plan has not implemented a suspension of benefits.	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		The Plan entered N/A for Checklist Item #29.a.	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:

Warehouse Employees Union Local No. 730 Pension Trust Fund

EIN:

526124754

PN:

1

SFA Amount Requested:

\$114,209,211

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

v20240717p

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
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		The Plan did not restore benefits under 29 CFR 1.432(e)(9)-1(e)(3).	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 Whse Local 730.xlsx	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	The Plan is not required to submit the additional information described in Addendum A.	Special Financial Assistance Checklist	N/A
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	The Plan claims eligibility using a zone certification completed before January 1, 2021.	Financial Assistance Application	SFA Elig Cert CD Plan Name

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

APPLICATION CHECKLIST

Plan name:	Warehouse Employees Union Local No. 730 Pension Trust Fund
EIN:	526124754
PN:	1
SFA Amount Requested:	\$114,209,211

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.

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

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

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

v20240717p

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

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.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	The Plan does not claim eligibility under §4262.3(a)(3).	Financial Assistance Application	SFA Elig Cert C Plan Name
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	The Plan does not claim eligibility under §4262.3(a)(3).	Financial Assistance Application	N/A - included in SFA Elig Cert C Plan Name

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

APPLICATION CHECKLIST

Plan name:

Warehouse Employees Union Local No. 730 Pension Trust Fund

EIN:

526124754

PN:

1

SFA Amount Requested:

\$114,209,211

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

v20240717p

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
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	The Plan's application is not submitted prior to March 11, 2023.	Financial Assistance Application	PG Cert Plan Name
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? (iii) the count of participants (provided separately, after reflection of the death audit results in Section B(9), for current retirees and beneficiaries, current terminated vested participants not yet in pay status, and current active participants) as of the participant census date? 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 Whse Local 730.pdf	N/A		Financial Assistance Application	SFA Amount Cert Plan Name

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

APPLICATION CHECKLIST

Plan name:

Warehouse Employees Union Local No. 730 Pension Trust Fund

EIN:

526124754

PN:

1

SFA Amount Requested:

\$114,209,211

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

v20240717p

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
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	The Plan is not a MPRA plan.	N/A - included in SFA Amount Cert Plan Name	N/A - included in SFA Amount Cert Plan Name
35.	Section E, Item (6)	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)? (iii) if the SFA measurement date is the end of a plan year for which the audited plan financial statements have been issued, does the application include a reconciliation schedule showing adjustments, if any, made to the audited fair market value of assets used to determine the SFA amount? 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	No		N/A	within original application	Financial Assistance Application	FMV Cert Plan Name
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	No		N/A	within original application	Pension plan documents, all versions available, and all amendments signed and dated	Compliance Amend Plan Name

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

APPLICATION CHECKLIST

Plan name:	Warehouse Employees Union Local No. 730 Pension Trust Fund
EIN:	526124754
PN:	1
SFA Amount Requested:	\$114,209,211

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

v20240717p

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
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	The Plan has not suspended benefits.	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	The Plan was not partitioned.	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 Whse Local 730.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.									
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 using the basic method described in § 4262.4(a)(1) as if any events had not occurred? 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: Template 4A Plan Name CE . For an additional submission due to a merger, 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.

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

APPLICATION CHECKLIST

Plan name:

Warehouse Employees Union Local No. 730 Pension Trust Fund

EIN:

526124754

PN:

1

SFA Amount Requested:

\$114,209,211

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

v20240717p

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
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.
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.

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

APPLICATION CHECKLIST

Plan name:

Warehouse Employees Union Local No. 730 Pension Trust Fund

EIN:

526124754

PN:

1

SFA Amount Requested:

\$114,209,211

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

v20240717p

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
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)

v20240717p

APPLICATION CHECKLIST

Plan name:

Warehouse Employees Union Local No. 730 Pension Trust Fund

EIN:

526124754

PN:

1

SFA Amount Requested:

\$114,209,211

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
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)

APPLICATION CHECKLIST

Plan name:

Warehouse Employees Union Local No. 730 Pension Trust Fund

EIN:

526124754

PN:

1

SFA Amount Requested:

\$114,209,211

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

v20240717p

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
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	SFA Amount Cert Plan Name Merged CE "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)

APPLICATION CHECKLIST

Plan name:

Warehouse Employees Union Local No. 730 Pension Trust Fund

EIN:

526124754

PN:

1

SFA Amount Requested:

\$114,209,211

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

v20240717p

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
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:

Warehouse Employees Union Local No. 730 Pension Trust Fund

EIN:

526124754

PN:

1

SFA Amount Requested:

\$114,209,211

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

v20240717p

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 CHECKLIST

Plan name:

Warehouse Employees Union Local No. 730 Pension Trust Fund

EIN:

526124754

PN:

1

SFA Amount Requested:

\$114,209,211

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
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	Death Audit Plan Name Merged , 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)	Template 1 Plan Name Merged , 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	Template 2 Plan Name Merged , 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)	Template 3 Plan Name Merged , where "Plan Name Merged" is an abbreviated version of the plan name for the plan merged into this plan.

TEMPLATE 4A

v20221102p

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. Projected benefit payments should be entered based on current participant status as of the SFA census date. 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. Total expenses should match the amounts shown on 4A-4 and 4A-5.

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	
v20221102p	11/02/2022	Added clarifying instructions for 4A-2 and 4A-3
v20220802p	08/02/2022	Cosmetic changes to increase the size of some rows
v20220701p	07/01/2022	

TEMPLATE 4A - Sheet 4A-1

v20221102p

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:	Warehouse Employees Union Local No. 730 Pension	
EIN:	526124754	<p>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.</p> <p>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.</p>
PN:	1	
Initial Application Date:		
SFA Measurement Date:	12/31/2022	
Last day of first plan year ending after the measurement date:	12/31/2023	

Non-SFA Interest Rate Used:	5.85%
SFA Interest Rate Used:	3.77%

Rate used in projection of non-SFA assets.

Rate used in projection of SFA assets.

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

Plan Interest Rate:	8.00%
---------------------	-------

Interest rate used for the funding standard account projections in the plan's most recently completed certification of plan status before 1/1/2021.

Corresponding ERISA Section 303(h)(2)(C)(i), (ii), and (iii) rates disregarding modifications made under clause (iv) of such section.

(i) (ii) (iii)

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		
1 month preceding month in which plan's initial application is filed, and corresponding segment rates:	February 2023	2.31%	3.72%
2 months preceding month in which plan's initial application is filed, and corresponding segment rates:	January 2023	2.13%	3.62%
3 months preceding month in which plan's initial application is filed, and corresponding segment rates:	December 2022	1.95%	3.50%

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").

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.

Non-SFA Interest Rate Calculation (lesser of Plan Interest Rate and Non-SFA Interest Rate Limit):	5.85%
Non-SFA Interest Rate Match Check:	Match

This amount is calculated based on the other information entered above.

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.

SFA Interest Rate Calculation (lesser of Plan Interest Rate and SFA Interest Rate Limit):	3.77%
SFA Interest Rate Match Check:	Match

This amount is calculated based on the other information entered above.

If the SFA Interest Rate Calculation is not equal to the SFA Interest Rate Used, provide explanation below.

TEMPLATE 4A - Sheet 4A-2

v20221102p

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:	Warehouse Employees Union Local No. 730 Pension
EIN:	526124754
PN:	1
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	12/31/2023	\$19,944,127	\$1,571,525	\$904,279	\$0	\$22,419,931
01/01/2024	12/31/2024	19,349,238	2,412,641	1,203,294	-	22,965,173
01/01/2025	12/31/2025	18,709,120	3,338,053	1,517,450	-	23,564,623
01/01/2026	12/31/2026	17,934,870	4,171,800	1,909,015	-	24,015,685
01/01/2027	12/31/2027	16,974,474	5,074,248	2,458,712	21,738	24,529,172
01/01/2028	12/31/2028	16,145,635	5,877,373	2,797,625	59,344	24,879,977
01/01/2029	12/31/2029	15,169,655	6,628,106	3,060,468	95,360	24,953,589
01/01/2030	12/31/2030	14,327,168	7,276,869	3,479,175	178,907	25,262,119
01/01/2031	12/31/2031	13,484,610	7,734,030	3,872,629	270,828	25,362,097
01/01/2032	12/31/2032	12,850,485	7,962,391	3,999,692	350,810	25,163,378
01/01/2033	12/31/2033	12,320,539	8,026,885	4,121,985	439,262	24,908,671
01/01/2034	12/31/2034	11,784,117	7,998,108	4,322,077	514,570	24,618,872
01/01/2035	12/31/2035	11,246,342	7,923,356	4,405,195	626,339	24,201,232
01/01/2036	12/31/2036	10,699,112	7,733,235	4,586,933	734,978	23,754,258
01/01/2037	12/31/2037	10,143,747	7,451,436	4,778,373	807,507	23,181,063
01/01/2038	12/31/2038	9,577,821	7,181,593	4,843,586	884,989	22,487,989
01/01/2039	12/31/2039	9,009,326	6,912,625	4,984,122	962,023	21,868,096
01/01/2040	12/31/2040	8,438,593	6,643,163	5,062,182	1,062,295	21,206,233
01/01/2041	12/31/2041	7,866,322	6,375,590	5,174,003	1,156,559	20,572,474
01/01/2042	12/31/2042	7,294,790	6,114,001	5,189,262	1,217,216	19,815,269
01/01/2043	12/31/2043	6,726,564	5,872,994	5,216,238	1,302,291	19,118,087
01/01/2044	12/31/2044	6,164,551	5,620,120	5,294,711	1,414,901	18,494,283
01/01/2045	12/31/2045	5,611,976	5,351,944	5,397,001	1,521,472	17,882,393
01/01/2046	12/31/2046	5,072,343	5,090,665	5,437,001	1,668,629	17,268,638
01/01/2047	12/31/2047	4,549,335	4,817,013	5,446,151	1,849,474	16,661,973
01/01/2048	12/31/2048	4,046,635	4,528,104	5,413,394	2,014,238	16,002,371
01/01/2049	12/31/2049	3,567,842	4,222,710	5,314,940	2,174,043	15,279,535
01/01/2050	12/31/2050	3,116,386	3,900,730	5,244,337	2,375,435	14,636,888
01/01/2051	12/31/2051	2,695,333	3,563,156	5,120,811	2,566,019	13,945,319

TEMPLATE 4A - Sheet 4A-3

v20221102p

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:	Warehouse Employees Union Local No. 730 Pension
EIN:	526124754
PN:	1
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	12/31/2023	1983.92	\$65,073	\$461,927	\$527,000
01/01/2024	12/31/2024	1990.11	66,907	371,195	438,102
01/01/2025	12/31/2025	1975.13	68,064	380,475	448,539
01/01/2026	12/31/2026	1959.4	69,210	389,987	459,197
01/01/2027	12/31/2027	1942.91	70,343	399,737	470,080
01/01/2028	12/31/2028	1923.38	71,377	409,730	481,107
01/01/2029	12/31/2029	1898.28	72,207	419,973	492,180
01/01/2030	12/31/2030	1870.43	72,926	430,473	503,399
01/01/2031	12/31/2031	1845.86	95,985	441,235	537,220
01/01/2032	12/31/2032	1820.79	97,048	452,265	549,313
01/01/2033	12/31/2033	1798.22	98,241	463,572	561,813
01/01/2034	12/31/2034	1772.81	99,275	475,161	574,436
01/01/2035	12/31/2035	1747.8	100,321	487,040	587,361
01/01/2036	12/31/2036	1721.07	101,256	499,216	600,472
01/01/2037	12/31/2037	1695.9	102,270	511,697	613,967
01/01/2038	12/31/2038	1671.86	103,340	524,489	627,829
01/01/2039	12/31/2039	1643.44	104,123	537,601	641,724
01/01/2040	12/31/2040	1615.33	104,901	551,041	655,942
01/01/2041	12/31/2041	1589.06	105,775	564,817	670,592
01/01/2042	12/31/2042	1562.02	106,574	578,938	685,512
01/01/2043	12/31/2043	1531.62	107,113	593,411	700,524
01/01/2044	12/31/2044	1500.16	107,535	608,247	715,782
01/01/2045	12/31/2045	1471.96	108,152	623,453	731,605
01/01/2046	12/31/2046	1443.01	108,676	639,039	747,715
01/01/2047	12/31/2047	1414.45	109,188	655,015	764,203
01/01/2048	12/31/2048	1386.53	109,708	671,391	781,099
01/01/2049	12/31/2049	1354.62	109,863	688,175	798,038
01/01/2050	12/31/2050	1322.6	109,948	705,380	815,328
01/01/2051	12/31/2051	1292.9	110,165	723,014	833,179

TEMPLATE 4A - Sheet 4A-4

v20221102p

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:	Warehouse Employees Union Local No. 730 Pension	
EIN:	526124754	
PN:	1	
MPRA Plan?	No	Meets the definition of a MPRA plan described in § 4262.4(a)(3)?
If a MPRA Plan, which method yields the greatest amount of SFA?		MPRA increasing assets method described in § 4262.4(a)(2)(i). MPRA present value method described in § 4262.4(a)(2)(ii).
SFA Measurement Date:	12/31/2022	
Fair Market Value of Assets as of the SFA Measurement Date:	\$147,710,912	
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$114,209,211	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.
Projected SFA exhaustion year:	01/01/2028	Only required on this sheet if the requested amount of SFA is based on the "basic 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.
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)
						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))
SFA Measurement Date / Plan Year Start Date	Plan Year End Date	Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments (should match total from Sheet 4A-2)								
12/31/2022	12/31/2023	\$5,559,830	\$663,674		-\$22,419,931		-\$527,000	-\$22,946,931	\$3,877,139	\$95,139,419	\$0	\$8,820,539	\$162,754,955
01/01/2024	12/31/2024	5,762,709	663,674		-22,965,173		-438,102	-23,403,275	3,149,686	74,885,830	0	9,706,465	178,887,803
01/01/2025	12/31/2025	5,626,929	663,674		-23,564,623		-448,539	-24,013,162	2,374,735	53,247,403	0	10,646,322	195,824,727
01/01/2026	12/31/2026	5,495,232	663,674		-24,015,685		-459,197	-24,474,882	1,550,344	30,322,865	0	11,633,334	213,616,968
01/01/2027	12/31/2027	5,347,707	663,674		-24,529,172		-470,080	-24,999,252	676,296	5,999,908	0	12,669,927	232,298,275
01/01/2028	12/31/2028	5,187,276	663,674		-24,879,977		-481,107	-5,999,908	0	0	-19,361,176	13,199,891	231,987,941
01/01/2029	12/31/2029	5,031,658	663,674		-24,953,589		-492,180	0	0	0	-25,445,769	13,001,805	225,239,308
01/01/2030	12/31/2030	4,880,708	663,674		-25,262,119		-503,399	0	0	0	-25,765,518	12,593,437	217,611,610
01/01/2031	12/31/2031	4,734,287	663,674		-25,362,097		-537,220	0	0	0	-25,899,317	12,139,137	209,249,391
01/01/2032	12/31/2032	4,592,258	663,674		-25,163,378		-549,313	0	0	0	-25,712,691	11,651,233	200,443,865
01/01/2033	12/31/2033	4,546,336	165,919		-24,908,671		-561,813	0	0	0	-25,470,484	11,127,417	190,813,053
01/01/2034	12/31/2034	4,500,872	0		-24,618,872		-574,436	0	0	0	-25,193,308	10,565,912	180,686,529
01/01/2035	12/31/2035	4,455,864	0		-24,201,232		-587,361	0	0	0	-24,788,593	9,983,882	170,337,682
01/01/2036	12/31/2036	4,411,305	0		-23,754,258		-600,472	0	0	0	-24,354,730	9,389,700	159,783,957
01/01/2037	12/31/2037	4,367,192	0		-23,181,063		-613,967	0	0	0	-23,795,030	8,787,174	149,143,293
01/01/2038	12/31/2038	4,323,520	0		-22,487,989		-627,829	0	0	0	-23,115,818	8,183,020	138,534,015
01/01/2039	12/31/2039	4,280,285	0		-21,868,096		-641,724	0	0	0	-22,509,820	7,578,604	127,883,084
01/01/2040	12/31/2040	4,237,482	0		-21,206,233		-655,942	0	0	0	-21,862,175	6,972,965	117,231,356
01/01/2041	12/31/2041	4,195,107	0		-20,572,474		-670,592	0	0	0	-21,243,066	6,366,468	106,549,865
01/01/2042	12/31/2042	4,153,156	0		-19,815,269		-685,512	0	0	0	-20,500,781	5,761,795	95,964,035
01/01/2043	12/31/2043	4,111,625	0		-19,118,087		-700,524	0	0	0	-19,818,611	5,160,996	85,418,045
01/01/2044	12/31/2044	4,070,508	0		-18,494,283		-715,782	0	0	0	-19,210,065	4,560,417	74,838,905
01/01/2045	12/31/2045	4,029,803	0		-17,882,393		-731,605	0	0	0	-18,613,998	3,957,551	64,212,261
01/01/2046	12/31/2046	3,989,505	0		-17,268,638		-747,715	0	0	0	-18,016,353	3,351,963	53,537,377
01/01/2047	12/31/2047	3,949,610	0		-16,661,973		-764,203	0	0	0	-17,426,176	2,743,349	42,804,160
01/01/2048	12/31/2048	3,910,114	0		-16,002,371		-781,099	0	0	0	-16,783,470	2,132,849	32,063,653
01/01/2049	12/31/2049	3,871,013	0		-15,279,535		-798,038	0	0	0	-16,077,573	1,523,756	21,380,849
01/01/2050	12/31/2050	3,832,303	0		-14,636,888		-815,328	0	0	0	-15,452,216	915,728	10,676,664
01/01/2051	12/31/2051	3,793,980	0		-13,945,319		-833,179	0	0	0	-14,778,498	307,854	0

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:	Warehouse Employees Union Local No. 730 Pension
EIN:	526124754
PN:	1
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	12/31/2023	\$19,944,127	\$2,779,261	\$1,388,356	\$0	\$24,111,744
01/01/2024	12/31/2024	19,349,238	3,959,357	1,709,119	0	25,017,714
01/01/2025	12/31/2025	18,709,120	5,121,094	1,991,401	0	25,821,615
01/01/2026	12/31/2026	17,934,870	5,996,000	2,421,186	0	26,352,056
01/01/2027	12/31/2027	16,974,474	6,905,487	2,871,289	29,451	26,780,701
01/01/2028	12/31/2028	16,145,635	7,529,057	3,256,190	58,529	26,989,411
01/01/2029	12/31/2029	15,169,655	8,025,463	3,457,943	90,240	26,743,301
01/01/2030	12/31/2030	14,327,168	8,447,057	3,832,908	185,151	26,792,284
01/01/2031	12/31/2031	13,484,610	8,693,189	4,269,283	247,970	26,695,052
01/01/2032	12/31/2032	12,850,485	8,340,857	4,258,150	331,092	25,780,584
01/01/2033	12/31/2033	12,320,539	8,039,146	4,244,116	416,396	25,020,197
01/01/2034	12/31/2034	11,784,117	7,625,265	4,330,954	497,324	24,237,660
01/01/2035	12/31/2035	11,246,342	7,330,902	4,423,976	634,289	23,635,509
01/01/2036	12/31/2036	10,699,112	6,890,406	4,538,864	744,977	22,873,359
01/01/2037	12/31/2037	10,143,747	6,431,184	4,770,050	839,260	22,184,241
01/01/2038	12/31/2038	9,577,821	6,096,001	4,736,438	943,409	21,353,669
01/01/2039	12/31/2039	9,009,326	5,798,069	4,913,653	1,048,083	20,769,131
01/01/2040	12/31/2040	8,438,593	5,445,609	4,920,920	1,182,675	19,987,797
01/01/2041	12/31/2041	7,866,322	5,194,451	5,008,446	1,293,584	19,362,803
01/01/2042	12/31/2042	7,294,790	4,948,490	4,885,717	1,380,690	18,509,687
01/01/2043	12/31/2043	6,726,564	4,738,686	4,939,061	1,508,186	17,912,497
01/01/2044	12/31/2044	6,164,551	4,479,347	5,096,398	1,642,003	17,382,299
01/01/2045	12/31/2045	5,611,976	4,215,529	5,220,355	1,771,673	16,819,533
01/01/2046	12/31/2046	5,072,343	3,962,622	5,227,849	1,956,966	16,219,780
01/01/2047	12/31/2047	4,549,335	3,710,580	5,069,607	2,142,232	15,471,754
01/01/2048	12/31/2048	4,046,635	3,421,000	5,075,068	2,315,480	14,858,183
01/01/2049	12/31/2049	3,567,842	3,123,065	4,951,939	2,504,581	14,147,427
01/01/2050	12/31/2050	3,116,386	2,816,331	4,873,953	2,752,294	13,558,964
01/01/2051	12/31/2051	2,695,333	2,498,488	4,636,201	2,942,423	12,772,445

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:	Warehouse Employees Union Local No. 730 Pension
EIN:	526124754
PN:	1
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	12/31/2023	1992.83	\$69,749	\$343,374	\$413,123
01/01/2024	12/31/2024	1978.64	71,330	354,186	425,516
01/01/2025	12/31/2025	1959.64	72,764	365,518	438,282
01/01/2026	12/31/2026	1939.47	74,176	377,254	451,430
01/01/2027	12/31/2027	1921.86	75,707	389,266	464,973
01/01/2028	12/31/2028	1899.76	77,082	401,840	478,922
01/01/2029	12/31/2029	1880.71	78,598	414,692	493,290
01/01/2030	12/31/2030	1856.01	79,893	428,196	508,089
01/01/2031	12/31/2031	1831.98	95,263	428,068	523,331
01/01/2032	12/31/2032	1808.63	96,870	442,161	539,031
01/01/2033	12/31/2033	1784.13	98,425	456,777	555,202
01/01/2034	12/31/2034	1752.58	99,585	472,273	571,858
01/01/2035	12/31/2035	1722.2	100,794	488,220	589,014
01/01/2036	12/31/2036	1692.53	102,029	504,656	606,685
01/01/2037	12/31/2037	1665.24	103,396	521,489	624,885
01/01/2038	12/31/2038	1637.32	104,712	538,920	643,632
01/01/2039	12/31/2039	1603.47	105,624	557,317	662,941
01/01/2040	12/31/2040	1571.13	106,598	576,231	682,829
01/01/2041	12/31/2041	1539.12	107,559	595,755	703,314
01/01/2042	12/31/2042	1507.84	108,534	615,879	724,413
01/01/2043	12/31/2043	1471.08	109,065	637,080	746,145
01/01/2044	12/31/2044	1437.21	109,750	658,780	768,530
01/01/2045	12/31/2045	1406.8	110,651	680,935	791,586
01/01/2046	12/31/2046	1373.93	111,308	704,025	815,333
01/01/2047	12/31/2047	1341.63	111,952	727,841	839,793
01/01/2048	12/31/2048	1306.63	112,302	752,685	864,987
01/01/2049	12/31/2049	1272.17	112,621	778,316	890,937
01/01/2050	12/31/2050	1239.15	112,988	804,677	917,665
01/01/2051	12/31/2051	1208.28	113,479	831,716	945,195

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:	Warehouse Employees Union Local No. 730 Pension
EIN:	526124754
PN:	1
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:	\$147,710,912
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$120,332,491
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)
						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))
SFA Measurement Date / Plan Year Start Date	Plan Year End Date	Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments (should match total from Sheet 5A-1)								
	12/31/2022									\$120,332,491			\$147,710,912
01/01/2023	12/31/2023	4,696,330	663,674		-24,111,744		-413,123	-24,524,867	4,078,518	99,886,142	0	8,795,640	161,866,556
01/01/2024	12/31/2024	4,903,150	663,674		-25,017,714		-425,516	-25,443,230	3,290,540	77,733,452	0	9,629,709	177,063,089
01/01/2025	12/31/2025	4,932,165	663,674		-25,821,615		-438,282	-26,259,897	2,440,132	53,913,687	0	10,519,543	193,178,471
01/01/2026	12/31/2026	4,961,768	663,674		-26,352,056		-451,430	-26,803,486	1,531,975	28,642,175	0	11,463,146	210,267,059
01/01/2027	12/31/2027	4,976,022	663,674		-26,780,701		-464,973	-27,245,674	570,980	1,967,482	0	12,463,240	228,369,995
01/01/2028	12/31/2028	4,976,022	663,674		-26,989,411		-478,922	-1,967,482	0	0	-25,500,851	12,786,962	221,295,802
01/01/2029	12/31/2029	4,976,022	663,674		-26,743,301		-493,290	0	0	0	-27,236,591	12,323,073	212,021,980
01/01/2030	12/31/2030	4,976,022	663,674		-26,792,284		-508,089	0	0	0	-27,300,373	11,778,716	202,140,019
01/01/2031	12/31/2031	4,976,022	663,674		-26,695,052		-523,331	0	0	0	-27,218,383	11,202,985	191,764,317
01/01/2032	12/31/2032	4,976,022	663,674		-25,780,584		-539,031	0	0	0	-26,319,615	10,621,922	181,706,319
01/01/2033	12/31/2033	4,976,022	0		-25,020,197		-555,202	0	0	0	-25,575,399	10,035,851	171,142,793
01/01/2034	12/31/2034	4,976,022	0		-24,237,660		-571,858	0	0	0	-24,809,518	9,439,969	160,749,266
01/01/2035	12/31/2035	4,976,022	0		-23,635,509		-589,014	0	0	0	-24,224,523	8,848,815	150,349,580
01/01/2036	12/31/2036	4,976,022	0		-22,873,359		-606,685	0	0	0	-23,480,044	8,261,900	140,107,458
01/01/2037	12/31/2037	4,976,022	0		-22,184,241		-624,885	0	0	0	-22,809,126	7,682,081	129,956,436
01/01/2038	12/31/2038	4,976,022	0		-21,353,669		-643,632	0	0	0	-21,997,301	7,111,655	120,046,812
01/01/2039	12/31/2039	4,976,022	0		-20,769,131		-662,941	0	0	0	-21,432,072	6,548,240	110,139,002
01/01/2040	12/31/2040	4,976,022	0		-19,987,797		-682,829	0	0	0	-20,670,626	5,990,589	100,434,986
01/01/2041	12/31/2041	4,976,022	0		-19,362,803		-703,314	0	0	0	-20,066,117	5,440,334	90,785,226
01/01/2042	12/31/2042	4,976,022	0		-18,509,687		-724,413	0	0	0	-19,234,100	4,899,814	81,426,962
01/01/2043	12/31/2043	4,976,022	0		-17,912,497		-746,145	0	0	0	-18,658,642	4,368,949	72,113,291
01/01/2044	12/31/2044	4,976,022	0		-17,382,299		-768,530	0	0	0	-18,150,829	3,838,741	62,777,225
01/01/2045	12/31/2045	4,976,022	0		-16,819,533		-791,586	0	0	0	-17,611,119	3,308,144	53,450,271
01/01/2046	12/31/2046	4,976,022	0		-16,219,780		-815,333	0	0	0	-17,035,113	2,779,126	44,170,306
01/01/2047	12/31/2047	4,976,022	0		-15,471,754		-839,793	0	0	0	-16,311,547	2,257,111	35,091,892
01/01/2048	12/31/2048	4,976,022	0		-14,858,183		-864,987	0	0	0	-15,723,170	1,742,989	26,087,733
01/01/2049	12/31/2049	4,976,022	0		-14,147,427		-890,937	0	0	0	-15,038,364	1,235,992	17,261,383
01/01/2050	12/31/2050	4,976,022	0		-13,558,964		-917,665	0	0	0	-14,476,629	735,848	8,496,624
01/01/2051	12/31/2051	4,976,022	0		-12,772,445		-945,195	0	0	0	-13,717,640	244,994	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:	Warehouse Employees Union Local No. 730 Pension
EIN:	526124754
PN:	1
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
1	Baseline	N/A	\$120,332,491
2	Additional Withdrawal Liability Payment	(\$103,772)	\$120,228,719
3	Payment Form	(\$6,145,099)	\$114,083,620
4	Marriage Percentage	(\$142,842)	\$113,940,778
5	Retirement Decrements	(\$2,895,030)	\$111,045,748
6	Admin Expense	(\$73,767)	\$110,971,981
7	CBU Change	\$3,237,229	\$114,209,211
8			

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.

From Template 5A.

Show details supporting the SFA amount on Sheet 6A-2.

Show details supporting the SFA amount on Sheet 6A-3.

Show details supporting the SFA amount on Sheet 6A-4.

Show details supporting the SFA amount on Sheet 6A-5.

Show details supporting the SFA amount on Sheet 6A-6.

From Template 4A.

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:	Warehouse Employees Union Local No. 730 Pension
EIN:	526124754
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:	\$147,710,912
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$120,228,719
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)
						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))
SFA Measurement Date / Plan Year Start Date	Plan Year End Date	Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments								
	12/31/2022									\$120,228,719			\$147,710,912
01/01/2023	12/31/2023	4,696,330	663,674		-24,111,744		-413,123	-24,524,867	4,074,606	99,778,458	0	8,795,640	161,866,556
01/01/2024	12/31/2024	4,903,150	663,674		-25,017,714		-425,516	-25,443,230	3,286,480	77,621,708	0	9,629,709	177,063,089
01/01/2025	12/31/2025	4,932,165	663,674		-25,821,615		-438,282	-26,259,897	2,435,919	53,797,729	0	10,519,543	193,178,471
01/01/2026	12/31/2026	4,961,768	663,674		-26,352,056		-451,430	-26,803,486	1,527,603	28,521,846	0	11,463,146	210,267,059
01/01/2027	12/31/2027	4,976,022	663,674		-26,780,701		-464,973	-27,245,674	566,444	1,842,616	0	12,463,240	228,369,995
01/01/2028	12/31/2028	4,976,022	663,674		-26,989,411		-478,922	-1,842,616	0	0	-25,625,717	12,783,362	221,167,336
01/01/2029	12/31/2029	4,976,022	663,674		-26,743,301		-493,290	0	0	0	-27,236,591	12,315,558	211,885,999
01/01/2030	12/31/2030	4,976,022	663,674		-26,792,284		-508,089	0	0	0	-27,300,373	11,770,761	201,996,083
01/01/2031	12/31/2031	4,976,022	663,674		-26,695,052		-523,331	0	0	0	-27,218,383	11,194,565	191,611,960
01/01/2032	12/31/2032	4,976,022	663,674		-25,780,584		-539,031	0	0	0	-26,319,615	10,613,009	181,545,050
01/01/2033	12/31/2033	4,976,022	165,919		-25,020,197		-555,202	0	0	0	-25,575,399	10,031,201	171,142,793
01/01/2034	12/31/2034	4,976,022	0		-24,237,660		-571,858	0	0	0	-24,809,518	9,439,969	160,749,266
01/01/2035	12/31/2035	4,976,022	0		-23,635,509		-589,014	0	0	0	-24,224,523	8,848,815	150,349,580
01/01/2036	12/31/2036	4,976,022	0		-22,873,359		-606,685	0	0	0	-23,480,044	8,261,900	140,107,458
01/01/2037	12/31/2037	4,976,022	0		-22,184,241		-624,885	0	0	0	-22,809,126	7,682,081	129,956,436
01/01/2038	12/31/2038	4,976,022	0		-21,353,669		-643,632	0	0	0	-21,997,301	7,111,655	120,046,812
01/01/2039	12/31/2039	4,976,022	0		-20,769,131		-662,941	0	0	0	-21,432,072	6,548,240	110,139,002
01/01/2040	12/31/2040	4,976,022	0		-19,987,797		-682,829	0	0	0	-20,670,626	5,990,589	100,434,986
01/01/2041	12/31/2041	4,976,022	0		-19,362,803		-703,314	0	0	0	-20,066,117	5,440,334	90,785,226
01/01/2042	12/31/2042	4,976,022	0		-18,509,687		-724,413	0	0	0	-19,234,100	4,899,814	81,426,962
01/01/2043	12/31/2043	4,976,022	0		-17,912,497		-746,145	0	0	0	-18,658,642	4,368,949	72,113,291
01/01/2044	12/31/2044	4,976,022	0		-17,382,299		-768,530	0	0	0	-18,150,829	3,838,741	62,777,225
01/01/2045	12/31/2045	4,976,022	0		-16,819,533		-791,586	0	0	0	-17,611,119	3,308,144	53,450,271
01/01/2046	12/31/2046	4,976,022	0		-16,219,780		-815,333	0	0	0	-17,035,113	2,779,126	44,170,306
01/01/2047	12/31/2047	4,976,022	0		-15,471,754		-839,793	0	0	0	-16,311,547	2,257,111	35,091,892
01/01/2048	12/31/2048	4,976,022	0		-14,858,183		-864,987	0	0	0	-15,723,170	1,742,989	26,087,733
01/01/2049	12/31/2049	4,976,022	0		-14,147,427		-890,937	0	0	0	-15,038,364	1,235,992	17,261,383
01/01/2050	12/31/2050	4,976,022	0		-13,558,964		-917,665	0	0	0	-14,476,629	735,848	8,496,624
01/01/2051	12/31/2051	4,976,022	0		-12,772,445		-945,195	0	0	0	-13,717,640	244,994	0

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

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:	Warehouse Employees Union Local No. 730 Pension
EIN:	526124754
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:	\$147,710,912
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$114,083,620
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)
						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))
SFA Measurement Date / Plan Year Start Date	Plan Year End Date	Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments								
	12/31/2022									\$114,083,620			\$147,710,912
01/01/2023	12/31/2023	4,696,330	663,674		-23,686,539		-413,123	-24,099,662	3,850,877	93,834,835	0	8,795,640	161,866,556
01/01/2024	12/31/2024	4,903,150	663,674		-24,443,459		-425,516	-24,868,975	3,073,130	72,038,990	0	9,629,709	177,063,089
01/01/2025	12/31/2025	4,932,165	663,674		-25,104,720		-438,282	-25,543,002	2,238,839	48,734,826	0	10,519,543	193,178,471
01/01/2026	12/31/2026	4,961,768	663,674		-25,508,622		-451,430	-25,960,052	1,352,483	24,127,258	0	11,463,146	210,267,059
01/01/2027	12/31/2027	4,976,022	663,674		-25,810,216		-464,973	-24,127,258	0	0	-2,147,931	12,401,306	226,160,129
01/01/2028	12/31/2028	4,976,022	663,674		-25,922,024		-478,922	0	0	0	-26,400,946	12,631,732	218,030,611
01/01/2029	12/31/2029	4,976,022	663,674		-25,660,756		-493,290	0	0	0	-26,154,046	12,163,274	209,679,535
01/01/2030	12/31/2030	4,976,022	663,674		-25,669,220		-508,089	0	0	0	-26,177,309	11,674,065	200,815,987
01/01/2031	12/31/2031	4,976,022	663,674		-25,518,288		-523,331	0	0	0	-26,041,619	11,159,460	191,573,524
01/01/2032	12/31/2032	4,976,022	663,674		-24,853,246		-539,031	0	0	0	-25,392,277	10,637,499	182,458,443
01/01/2033	12/31/2033	4,976,022	165,919		-24,257,006		-555,202	0	0	0	-24,812,208	10,106,641	172,894,817
01/01/2034	12/31/2034	4,976,022	0		-23,650,937		-571,858	0	0	0	-24,222,795	9,559,380	163,207,423
01/01/2035	12/31/2035	4,976,022	0		-23,191,889		-589,014	0	0	0	-23,780,903	9,005,409	153,407,951
01/01/2036	12/31/2036	4,976,022	0		-22,588,494		-606,685	0	0	0	-23,195,179	8,449,029	143,637,823
01/01/2037	12/31/2037	4,976,022	0		-22,055,915		-624,885	0	0	0	-22,680,800	7,892,308	133,825,353
01/01/2038	12/31/2038	4,976,022	0		-21,361,576		-643,632	0	0	0	-22,005,208	7,337,759	124,133,925
01/01/2039	12/31/2039	4,976,022	0		-20,868,450		-662,941	0	0	0	-21,531,391	6,784,472	114,363,029
01/01/2040	12/31/2040	4,976,022	0		-20,215,188		-682,829	0	0	0	-20,898,017	6,231,138	104,672,171
01/01/2041	12/31/2041	4,976,022	0		-19,682,987		-703,314	0	0	0	-20,386,301	5,678,978	94,940,870
01/01/2042	12/31/2042	4,976,022	0		-18,923,499		-724,413	0	0	0	-19,647,912	5,130,987	85,399,967
01/01/2043	12/31/2043	4,976,022	0		-18,358,671		-746,145	0	0	0	-19,104,816	4,588,504	75,859,677
01/01/2044	12/31/2044	4,976,022	0		-17,850,129		-768,530	0	0	0	-18,618,659	4,044,415	66,261,456
01/01/2045	12/31/2045	4,976,022	0		-17,314,139		-791,586	0	0	0	-18,105,725	3,497,709	56,629,462
01/01/2046	12/31/2046	4,976,022	0		-16,748,595		-815,333	0	0	0	-17,563,928	2,949,860	46,991,416
01/01/2047	12/31/2047	4,976,022	0		-16,063,268		-839,793	0	0	0	-16,903,061	2,405,090	37,469,468
01/01/2048	12/31/2048	4,976,022	0		-15,467,946		-864,987	0	0	0	-16,332,933	1,864,495	27,977,052
01/01/2049	12/31/2049	4,976,022	0		-14,802,866		-890,937	0	0	0	-15,693,803	1,327,618	18,586,889
01/01/2050	12/31/2050	4,976,022	0		-14,232,307		-917,665	0	0	0	-15,149,972	793,974	9,206,913
01/01/2051	12/31/2051	4,976,022	0		-13,503,215		-945,195	0	0	0	-14,448,410	265,475	0

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

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:	Warehouse Employees Union Local No. 730 Pension
EIN:	526124754
PN:	1
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:	\$147,710,912
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$113,940,778
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)
						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))
SFA Measurement Date / Plan Year Start Date	Plan Year End Date	Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments								
	12/31/2022									\$113,940,778			\$147,710,912
01/01/2023	12/31/2023	4,696,330	663,674		-23,686,230		-413,123	-24,099,353	3,845,497	93,686,922	0	8,795,640	161,866,556
01/01/2024	12/31/2024	4,903,150	663,674		-24,442,525		-425,516	-24,868,041	3,067,571	71,886,452	0	9,629,709	177,063,089
01/01/2025	12/31/2025	4,932,165	663,674		-25,102,811		-438,282	-25,541,093	2,233,124	48,578,483	0	10,519,543	193,178,471
01/01/2026	12/31/2026	4,961,768	663,674		-25,505,717		-451,430	-25,957,147	1,346,643	23,967,979	0	11,463,146	210,267,059
01/01/2027	12/31/2027	4,976,022	663,674		-25,805,911		-464,973	-23,967,979	0	0	-2,302,905	12,396,837	226,000,687
01/01/2028	12/31/2028	4,976,022	663,674		-25,916,594		-478,922	0	0	0	-26,395,516	12,622,561	217,867,428
01/01/2029	12/31/2029	4,976,022	663,674		-25,654,118		-493,290	0	0	0	-26,147,408	12,153,919	209,513,636
01/01/2030	12/31/2030	4,976,022	663,674		-25,661,141		-508,089	0	0	0	-26,169,230	11,664,593	200,648,695
01/01/2031	12/31/2031	4,976,022	663,674		-25,509,275		-523,331	0	0	0	-26,032,606	11,149,934	191,405,718
01/01/2032	12/31/2032	4,976,022	663,674		-24,843,376		-539,031	0	0	0	-25,382,407	10,627,967	182,290,975
01/01/2033	12/31/2033	4,976,022	165,919		-24,246,457		-555,202	0	0	0	-24,801,659	10,097,148	172,728,405
01/01/2034	12/31/2034	4,976,022	0		-23,639,805		-571,858	0	0	0	-24,211,663	9,549,966	163,042,729
01/01/2035	12/31/2035	4,976,022	0		-23,179,971		-589,014	0	0	0	-23,768,985	8,996,118	153,245,884
01/01/2036	12/31/2036	4,976,022	0		-22,576,072		-606,685	0	0	0	-23,182,757	8,439,906	143,479,055
01/01/2037	12/31/2037	4,976,022	0		-22,042,917		-624,885	0	0	0	-22,667,802	7,883,395	133,670,670
01/01/2038	12/31/2038	4,976,022	0		-21,348,067		-643,632	0	0	0	-21,991,699	7,329,099	123,984,092
01/01/2039	12/31/2039	4,976,022	0		-20,854,256		-662,941	0	0	0	-21,517,197	6,776,116	114,219,033
01/01/2040	12/31/2040	4,976,022	0		-20,200,635		-682,829	0	0	0	-20,883,464	6,223,134	104,534,725
01/01/2041	12/31/2041	4,976,022	0		-19,667,742		-703,314	0	0	0	-20,371,056	5,671,376	94,811,067
01/01/2042	12/31/2042	4,976,022	0		-18,907,878		-724,413	0	0	0	-19,632,291	5,123,844	85,278,643
01/01/2043	12/31/2043	4,976,022	0		-18,342,429		-746,145	0	0	0	-19,088,574	4,581,875	75,747,966
01/01/2044	12/31/2044	4,976,022	0		-17,833,520		-768,530	0	0	0	-18,602,050	4,038,359	66,160,297
01/01/2045	12/31/2045	4,976,022	0		-17,297,174		-791,586	0	0	0	-18,088,760	3,492,281	56,539,840
01/01/2046	12/31/2046	4,976,022	0		-16,731,467		-815,333	0	0	0	-17,546,800	2,945,111	46,914,173
01/01/2047	12/31/2047	4,976,022	0		-16,045,885		-839,793	0	0	0	-16,885,678	2,401,073	37,405,589
01/01/2048	12/31/2048	4,976,022	0		-15,450,107		-864,987	0	0	0	-16,315,094	1,861,273	27,927,790
01/01/2049	12/31/2049	4,976,022	0		-14,784,938		-890,937	0	0	0	-15,675,875	1,325,253	18,553,190
01/01/2050	12/31/2050	4,976,022	0		-14,214,438		-917,665	0	0	0	-15,132,103	792,518	9,189,628
01/01/2051	12/31/2051	\$4,976,022	\$0		-\$13,485,431		-\$945,195	0	0	0	-14,430,626	264,976	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

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:	Warehouse Employees Union Local No. 730 Pension
EIN:	526124754
PN:	1
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:	\$147,710,912
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$111,045,748
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)		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		Benefit Payments								
	12/31/2022									\$111,045,748			\$147,710,912
01/01/2023	12/31/2023	4,696,330	663,674		-22,418,372		-413,123	-22,831,495	3,760,033	91,974,286	0	8,795,640	161,866,556
01/01/2024	12/31/2024	4,903,150	663,674		-22,960,043		-425,516	-23,385,559	3,030,691	71,619,418	0	9,629,709	177,063,089
01/01/2025	12/31/2025	4,932,165	663,674		-23,554,981		-438,282	-23,993,263	2,251,963	49,878,118	0	10,519,543	193,178,471
01/01/2026	12/31/2026	4,961,768	663,674		-24,000,089		-451,430	-24,451,519	1,423,758	26,850,357	0	11,463,146	210,267,059
01/01/2027	12/31/2027	4,976,022	663,674		-24,501,412		-464,973	-24,966,385	545,996	2,429,968	0	12,463,240	228,369,995
01/01/2028	12/31/2028	4,976,022	663,674		-24,830,751		-478,922	-2,429,968	0	0	-22,879,705	12,862,541	223,992,527
01/01/2029	12/31/2029	4,976,022	663,674		-24,890,691		-493,290	0	0	0	-25,383,981	12,534,250	216,782,493
01/01/2030	12/31/2030	4,976,022	663,674		-25,177,350		-508,089	0	0	0	-25,685,439	12,103,771	208,840,521
01/01/2031	12/31/2031	4,976,022	663,674		-25,234,565		-523,331	0	0	0	-25,757,896	11,637,076	200,359,397
01/01/2032	12/31/2032	4,976,022	663,674		-25,027,412		-539,031	0	0	0	-25,566,443	11,146,451	191,579,101
01/01/2033	12/31/2033	4,976,022	165,919		-24,759,356		-555,202	0	0	0	-25,314,558	10,625,714	182,032,199
01/01/2034	12/31/2034	4,976,022	0		-24,465,582		-571,858	0	0	0	-25,037,440	10,070,427	172,041,207
01/01/2035	12/31/2035	4,976,022	0		-24,058,097		-589,014	0	0	0	-24,647,111	9,497,209	161,867,327
01/01/2036	12/31/2036	4,976,022	0		-23,602,014		-606,685	0	0	0	-24,208,699	8,914,678	151,549,328
01/01/2037	12/31/2037	4,976,022	0		-23,050,835		-624,885	0	0	0	-23,675,720	8,326,443	141,176,073
01/01/2038	12/31/2038	4,976,022	0		-22,385,109		-643,632	0	0	0	-23,028,741	7,738,263	130,861,617
01/01/2039	12/31/2039	4,976,022	0		-21,786,186		-662,941	0	0	0	-22,449,127	7,151,580	120,540,092
01/01/2040	12/31/2040	4,976,022	0		-21,150,401		-682,829	0	0	0	-21,833,230	6,565,530	110,248,414
01/01/2041	12/31/2041	4,976,022	0		-20,529,703		-703,314	0	0	0	-21,233,017	5,980,773	99,972,192
01/01/2042	12/31/2042	4,976,022	0		-19,804,965		-724,413	0	0	0	-20,529,378	5,399,903	89,818,739
01/01/2043	12/31/2043	4,976,022	0		-19,143,319		-746,145	0	0	0	-19,889,464	4,824,378	79,729,675
01/01/2044	12/31/2044	4,976,022	0		-18,527,191		-768,530	0	0	0	-19,295,721	4,251,288	69,661,264
01/01/2045	12/31/2045	4,976,022	0		-17,935,697		-791,586	0	0	0	-18,727,283	3,678,676	59,588,679
01/01/2046	12/31/2046	4,976,022	0		-17,336,836		-815,333	0	0	0	-18,152,169	3,106,013	49,518,545
01/01/2047	12/31/2047	4,976,022	0		-16,716,678		-839,793	0	0	0	-17,556,471	2,534,087	39,472,182
01/01/2048	12/31/2048	4,976,022	0		-16,068,416		-864,987	0	0	0	-16,933,403	1,964,340	29,479,141
01/01/2049	12/31/2049	4,976,022	0		-15,367,183		-890,937	0	0	0	-16,258,120	1,399,218	19,596,262
01/01/2050	12/31/2050	4,976,022	0		-14,742,928		-917,665	0	0	0	-15,660,593	838,299	9,749,990
01/01/2051	12/31/2051	\$4,976,022	\$0		-\$14,061,951		-\$945,195	0	0	0	-15,007,146	281,134	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

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:	Warehouse Employees Union Local No. 730 Pension
EIN:	526124754
PN:	1
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:	\$147,710,912
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$110,971,981
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)
						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))
SFA Measurement Date / Plan Year Start Date	Plan Year End Date	Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments								
	12/31/2022									\$110,971,981			\$147,710,912
01/01/2023	12/31/2023	4,696,330	663,674		-22,418,372		-527,000	-22,945,372	3,755,125	91,781,734	0	8,795,640	161,866,556
01/01/2024	12/31/2024	4,903,150	663,674		-22,960,043		-437,295	-23,397,338	3,023,212	71,407,608	0	9,629,709	177,063,089
01/01/2025	12/31/2025	4,932,165	663,674		-23,554,981		-447,710	-24,002,691	2,243,802	49,648,719	0	10,519,543	193,178,471
01/01/2026	12/31/2026	4,961,768	663,674		-24,000,089		-458,346	-24,458,435	1,414,980	26,605,264	0	11,463,146	210,267,059
01/01/2027	12/31/2027	4,976,022	663,674		-24,501,412		-469,206	-24,970,618	536,677	2,171,323	0	12,463,240	228,369,995
01/01/2028	12/31/2028	4,976,022	663,674		-24,830,751		-480,433	-2,171,323	0	0	-23,139,861	12,855,040	223,724,870
01/01/2029	12/31/2029	4,976,022	663,674		-24,890,691		-491,793	0	0	0	-25,382,484	12,518,636	216,500,718
01/01/2030	12/31/2030	4,976,022	663,674		-25,177,350		-503,309	0	0	0	-25,680,659	12,087,425	208,547,180
01/01/2031	12/31/2031	4,976,022	663,674		-25,234,565		-537,488	0	0	0	-25,772,053	11,619,508	200,034,330
01/01/2032	12/31/2032	4,976,022	663,674		-25,027,412		-549,933	0	0	0	-25,577,345	11,127,120	191,223,802
01/01/2033	12/31/2033	4,976,022	165,919		-24,759,356		-562,573	0	0	0	-25,321,929	10,604,717	181,648,530
01/01/2034	12/31/2034	4,976,022	0		-24,465,582		-575,334	0	0	0	-25,040,916	10,047,882	171,631,518
01/01/2035	12/31/2035	4,976,022	0		-24,058,097		-588,441	0	0	0	-24,646,538	9,473,258	161,434,261
01/01/2036	12/31/2036	4,976,022	0		-23,602,014		-601,770	0	0	0	-24,203,784	8,889,485	151,095,984
01/01/2037	12/31/2037	4,976,022	0		-23,050,835		-615,462	0	0	0	-23,666,297	8,300,194	140,705,903
01/01/2038	12/31/2038	4,976,022	0		-22,385,109		-629,607	0	0	0	-23,014,716	7,711,162	130,378,372
01/01/2039	12/31/2039	4,976,022	0		-21,786,186		-643,771	0	0	0	-22,429,957	7,123,863	120,048,300
01/01/2040	12/31/2040	4,976,022	0		-21,150,401		-658,292	0	0	0	-21,808,693	6,537,467	109,753,096
01/01/2041	12/31/2041	4,976,022	0		-20,529,703		-673,259	0	0	0	-21,202,962	5,952,664	99,478,820
01/01/2042	12/31/2042	4,976,022	0		-19,804,965		-688,466	0	0	0	-20,493,431	5,372,077	89,333,488
01/01/2043	12/31/2043	4,976,022	0		-19,143,319		-703,868	0	0	0	-19,847,187	4,797,210	79,259,533
01/01/2044	12/31/2044	4,976,022	0		-18,527,191		-719,538	0	0	0	-19,246,729	4,225,197	69,214,023
01/01/2045	12/31/2045	4,976,022	0		-17,935,697		-735,763	0	0	0	-18,671,460	3,654,122	59,172,707
01/01/2046	12/31/2046	4,976,022	0		-17,336,836		-752,329	0	0	0	-18,089,165	3,083,495	49,143,059
01/01/2047	12/31/2047	4,976,022	0		-16,716,678		-769,292	0	0	0	-17,485,970	2,514,153	39,147,264
01/01/2048	12/31/2048	4,976,022	0		-16,068,416		-786,624	0	0	0	-16,855,040	1,947,592	29,215,838
01/01/2049	12/31/2049	4,976,022	0		-15,367,183		-804,077	0	0	0	-16,171,260	1,386,320	19,406,920
01/01/2050	12/31/2050	4,976,022	0		-14,742,928		-821,923	0	0	0	-15,564,851	829,983	9,648,075
01/01/2051	12/31/2051	\$4,976,022	\$0		-\$14,061,951		-\$840,341	0	0	0	-14,902,292	278,195	0

Version Updates

Version

Date updated

v20220701p

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:	Warehouse Employees Union Local No. 730 Pension	
EIN:	\$26124754	
PN:	I	

	(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	RP2000 with Blue Collar Adjustment projected generationally using Scale AA for Healthy and Disabled Lives	Pri-2012 Mortality Table Amount weighted with Blue-Collar Adjustment and projected generationally with MP-2021 for Healthy Lives and Pri-2012 Disability Mortality Table Amount weighted and projected generationally with MP-2021 for Disabled Lives.	New assumption reflects more recently published experience for blue collar workers and follows PBGC acceptable guidance using the Pri-2012 amount-weighted Blue-Collar table with a projection scale most recently published by RPEC.																																																																																										
New Entrant Profile	<p>New entrants are based on the distribution below, assuming 100% male.</p> <table><thead><tr><th>Age</th><th>Service</th><th>Accrued Benefit</th><th>Annual Benefit Accrual¹</th><th>Relative Proportion</th></tr></thead><tbody><tr><td>20</td><td>0</td><td>\$0.00</td><td>\$1,119.94</td><td>16%</td></tr><tr><td>25</td><td>0</td><td>\$0.00</td><td>\$1,119.94</td><td>22%</td></tr><tr><td>30</td><td>0</td><td>\$0.00</td><td>\$1,119.94</td><td>22%</td></tr><tr><td>35</td><td>0</td><td>\$0.00</td><td>\$1,119.94</td><td>19%</td></tr><tr><td>40</td><td>0</td><td>\$0.00</td><td>\$1,119.94</td><td>9%</td></tr><tr><td>45</td><td>0</td><td>\$0.00</td><td>\$1,119.94</td><td>4%</td></tr><tr><td>50</td><td>0</td><td>\$0.00</td><td>\$1,119.94</td><td>4%</td></tr><tr><td>55</td><td>0</td><td>\$0.00</td><td>\$1,119.94</td><td>4%</td></tr></tbody></table> <p>¹Annual benefit accrual = 2.0% x (1,520 hours) x (\$5.07) x 12</p>	Age	Service	Accrued Benefit	Annual Benefit Accrual ¹	Relative Proportion	20	0	\$0.00	\$1,119.94	16%	25	0	\$0.00	\$1,119.94	22%	30	0	\$0.00	\$1,119.94	22%	35	0	\$0.00	\$1,119.94	19%	40	0	\$0.00	\$1,119.94	9%	45	0	\$0.00	\$1,119.94	4%	50	0	\$0.00	\$1,119.94	4%	55	0	\$0.00	\$1,119.94	4%	<p>New entrants are based on the distribution below, assuming 92% male.</p> <table><thead><tr><th>Age</th><th>Service</th><th>Accrued Benefit</th><th>Annual Benefit Accrual¹</th><th>Relative Proportion</th></tr></thead><tbody><tr><td>20</td><td>0.533</td><td>\$68.94</td><td>\$1,370.88</td><td>14%</td></tr><tr><td>25</td><td>0.907</td><td>\$60.67</td><td>\$1,370.88</td><td>9%</td></tr><tr><td>30</td><td>1.033</td><td>\$254.38</td><td>\$1,370.88</td><td>18%</td></tr><tr><td>35</td><td>1.456</td><td>\$163.33</td><td>\$1,370.88</td><td>18%</td></tr><tr><td>40</td><td>2.123</td><td>\$348.61</td><td>\$1,370.88</td><td>14%</td></tr><tr><td>45</td><td>6.955</td><td>\$902.12</td><td>\$1,370.88</td><td>7%</td></tr><tr><td>50</td><td>9.582</td><td>\$1,463.13</td><td>\$1,370.88</td><td>10%</td></tr><tr><td>55</td><td>13.168</td><td>\$2,272.00</td><td>\$1,370.88</td><td>10%</td></tr></tbody></table> <p>¹Annual benefit accrual = 2.0% x (2,040 hours) x (\$5.30) x 12</p>	Age	Service	Accrued Benefit	Annual Benefit Accrual ¹	Relative Proportion	20	0.533	\$68.94	\$1,370.88	14%	25	0.907	\$60.67	\$1,370.88	9%	30	1.033	\$254.38	\$1,370.88	18%	35	1.456	\$163.33	\$1,370.88	18%	40	2.123	\$348.61	\$1,370.88	14%	45	6.955	\$902.12	\$1,370.88	7%	50	9.582	\$1,463.13	\$1,370.88	10%	55	13.168	\$2,272.00	\$1,370.88	10%	<p>Consistent with PBGC acceptable guidance, the new entrant profile is based on characteristics of actual new entrants and rehires within the most recent five plan years preceding the Plan's SFA measurement date (113 new hires; 39 rehires). This reflects all new entrants and rehires, not just those remaining in service. Future benefit accruals for the new entrants are based on the weighted average contribution rate for the current active population and the average hours required to maintain a stable population. This maintains a consistent relationship in the projected CBUs between the benefit accruals and the contributions.</p>
Age	Service	Accrued Benefit	Annual Benefit Accrual ¹	Relative Proportion																																																																																									
20	0	\$0.00	\$1,119.94	16%																																																																																									
25	0	\$0.00	\$1,119.94	22%																																																																																									
30	0	\$0.00	\$1,119.94	22%																																																																																									
35	0	\$0.00	\$1,119.94	19%																																																																																									
40	0	\$0.00	\$1,119.94	9%																																																																																									
45	0	\$0.00	\$1,119.94	4%																																																																																									
50	0	\$0.00	\$1,119.94	4%																																																																																									
55	0	\$0.00	\$1,119.94	4%																																																																																									
Age	Service	Accrued Benefit	Annual Benefit Accrual ¹	Relative Proportion																																																																																									
20	0.533	\$68.94	\$1,370.88	14%																																																																																									
25	0.907	\$60.67	\$1,370.88	9%																																																																																									
30	1.033	\$254.38	\$1,370.88	18%																																																																																									
35	1.456	\$163.33	\$1,370.88	18%																																																																																									
40	2.123	\$348.61	\$1,370.88	14%																																																																																									
45	6.955	\$902.12	\$1,370.88	7%																																																																																									
50	9.582	\$1,463.13	\$1,370.88	10%																																																																																									
55	13.168	\$2,272.00	\$1,370.88	10%																																																																																									
Withdrawal Liability Payments	\$165,918.50 per quarter until the fourth quarter of 2032	\$165,918.50 per quarter until the first quarter of 2033	The withdrawn employer's payment schedule ends with the payment due during the first quarter of 2033.																																																																																										
Payment Form	100% of active and terminated vested participants are assumed to elect a level income annuity (the normal form of payment)	Active and terminated vested participants are assumed to elect the following forms of payment: 65% elect the level income annuity; 15% elect the straight life annuity; 20% elect the 50% joint and survivor annuity.	Old assumption is no longer reasonable as it does not reflect recent plan experience and would not be appropriate for a cash flow projection. The new assumption is based on an experience study using plan years 2016-2020.																																																																																										
Marriage Percentage	80% of active and terminated vested participants are assumed to be married	61% of active and terminated vested participants are assumed to be married	Old assumption is no longer reasonable as it does not reflect recent plan experience. The new assumption is based on Plan Administrator data.																																																																																										
Retirement Decrements	All active and terminated vested participants were assumed to retire at or before age 60.	Active and terminated vested retirement rates were updated to reflect recent experience and take into effect the impact of the Rehabilitation Plan's change on the normal retirement age.	Old assumption is no longer reasonable as it does not reflect recent plan experience. The new assumption is based on an experience study using plan years 2016-2020 and reflects the change in the normal retirement age effective with the Rehabilitation Plan for this Fund.																																																																																										
Admin Expense	Admin expenses for 2020 at the beginning of the year are based on actual admin expenses from the prior year, increasing 3.0% per year for inflation.	Admin expenses for 2022 are based on the actual admin expenses for the year. Future recurring admin expenses are assumed to increase by 2.5% per year thereafter and reflect known future PBGC premium increases. For 2023 an additional amount of \$100,000 is included to reflect the non-recurring cost of the SFA application in the first year, and rounded to the nearest \$1,000.	Original Assumption is no longer reasonable because it does not reflect current data. Additionally, the admin expense inflation assumption is no longer reasonable because it exceeds our long-term expectation for inflation. The new assumption was developed from recent historical administrative expenses and historical CPI data.																																																																																										
Contribution Rates	Contribution rate increases of 4.9% per year were projected through the year of insolvency. There was no additional rate added in for vacation relief hours for Giant Warehouse.	Contribution rates are based on the Preferred Schedule of the Rehabilitation Plan as of January 1, 2021, with increases based on each employer's collective bargaining agreement in effect as of July 9, 2021.	<p>Original Assumption is no longer reasonable because the contribution increases were expected to continue through the year of insolvency. The new assumption only reflects CBAs in effect as of July 9, 2021.</p> <p>Giant Warehouse Vacation relief: contributions for vacation relief hours are included in the starting point for the contribution projections, given that those contributions are projected to decrease in accordance with the CBUs the vacation relief hours are implicitly valued.</p>																																																																																										
Contribution Base Units and Active Participants	Future CBUs are based on actual hours worked from 2018 two years prior to the certification (558,178 hours), adjusted for the actual contributions from the prior year financial statement, projected forward with stable membership.	<p>CBUs: for 2023 and 2024 are based on the actual hours reported by the Plan administrator by employer for these years. Future CBUs are projected with the 2024 plan year as the starting point reduced by 3% per year for 2025 to 2032 inclusive, and 1% per year from 2033 to 2051, inclusive.</p> <p>Active Participants: as the CBU decreases with the above assumption, it is assumed the reduction in hours will come out of overtime worked until the average annual hours per employee reaches 2040, then headcounts will decrease in lockstep with CBUs maintaining the 2040 average hours per employee.</p> <p>Giant Warehouse Vacation Relief: it is assumed the vacation relief hours will decrease the same as the total hours.</p>	In setting this assumption, a balance between the 2010 to 2019 period (pre-COVID) and the most recent 10-year period of 2013 to 2022 was used. Although the geometric average for membership change was significantly lower during the 2010 to 2019 period, there were specific events that occurred during that period that are not expected to happen again. The specific events include, but are not limited to, the relocation of a warehouse for one employer to a less favorable location for members and another employer selling half of their operations to another employer that subsequently withdrew. Therefore, it is most reasonable to start with the 2024 CBUs (the last full plan year) in accordance with PBGC guidance, and utilize the 3%/1% membership decline assumption.																																																																																										

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:	Warehouse Employees Union Local No. 730 Pension
EIN:	526124754
PN:	1
Unit (e.g. hourly, weekly)	hourly

		All Other Sources of Non-Investment Income								Projected Number of Active Participants (Including New Entrants) at the Beginning of the Plan Year
SFA Measurement Date / 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 for Currently Withdrawn Employers	Withdrawal Liability Payments for Projected Future Withdrawals	
12/31/2022	12/31/2023	\$5,559,830	706,088	\$7.87				\$663,674		289
01/01/2024	12/31/2024	5,762,709	697,683	8.26				663,674		309
01/01/2025	12/31/2025	5,626,929	676,753	8.31				663,674		309
01/01/2026	12/31/2026	5,495,232	656,450	8.37				663,674		309
01/01/2027	12/31/2027	5,347,707	636,757	8.40				663,674		309
01/01/2028	12/31/2028	5,187,276	617,654	8.40				663,674		303
01/01/2029	12/31/2029	5,031,658	599,124	8.40				663,674		294
01/01/2030	12/31/2030	4,880,708	581,151	8.40				663,674		285
01/01/2031	12/31/2031	4,734,287	563,716	8.40				663,674		276
01/01/2032	12/31/2032	4,592,258	546,805	8.40				663,674		268
01/01/2033	12/31/2033	4,546,336	541,337	8.40				165,919		265
01/01/2034	12/31/2034	4,500,872	535,923	8.40				0		263
01/01/2035	12/31/2035	4,455,864	530,564	8.40				0		260
01/01/2036	12/31/2036	4,411,305	525,258	8.40				0		257
01/01/2037	12/31/2037	4,367,192	520,006	8.40				0		255
01/01/2038	12/31/2038	4,323,520	514,806	8.40				0		252
01/01/2039	12/31/2039	4,280,285	509,658	8.40				0		250
01/01/2040	12/31/2040	4,237,482	504,561	8.40				0		247
01/01/2041	12/31/2041	4,195,107	499,515	8.40				0		245
01/01/2042	12/31/2042	4,153,156	494,520	8.40				0		242
01/01/2043	12/31/2043	4,111,625	489,575	8.40				0		240
01/01/2044	12/31/2044	4,070,508	484,679	8.40				0		238
01/01/2045	12/31/2045	4,029,803	479,833	8.40				0		235
01/01/2046	12/31/2046	3,989,505	475,034	8.40				0		233
01/01/2047	12/31/2047	3,949,610	470,284	8.40				0		231
01/01/2048	12/31/2048	3,910,114	465,581	8.40				0		228
01/01/2049	12/31/2049	3,871,013	460,925	8.40				0		226
01/01/2050	12/31/2050	3,832,303	456,316	8.40				0		224
01/01/2051	12/31/2051	3,793,980	451,753	8.40				0		221

* 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

Version	Date updated
v20230727	07/27/2023

v20230727

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><th>Age</th><th>Actives</th></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

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

v20230727

PLAN INFORMATION

Abbreviated Plan Name:	Warehouse Employees Union Local No. 730 Pension
EIN:	526124754
PN:	1

	(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	2019AVR Local 730.pdf, p. 1	01/01/2019	01/01/2022	01/01/2022	N/A

DEMOGRAPHIC ASSUMPTIONS

Base Mortality - Healthy	2019AVR Local 730.pdf, p. 34	RP 2000 Mortality Tables with blue-collar adjustment	Pri-2012 mortality table amount weighted with blue-collar adjustment	Same as baseline	Acceptable Change																																							
Mortality Improvement - Healthy	2019AVR Local 730.pdf, p. 34	Scale AA (from 2000), fully generational	Scale MP-2021 (from 2012), fully generational	Same as baseline	Acceptable Change																																							
Base Mortality - Disabled	2019AVR Local 730.pdf, p. 34	RP 2000 Mortality Tables with blue-collar adjustment	Pri-2012 Disabled Retiree Tables amount weighted	Same as baseline	Acceptable Change																																							
Mortality Improvement - Disabled	2019AVR Local 730.pdf, p. 34	Scale AA (from 2000), fully generational	Scale MP-2021 (from 2012), fully generational	Same as baseline	Acceptable Change																																							
Retirement - Actives	2019AVR Local 730.pdf, p. 34			<table><tr><th></th><th>Less than 30 Years of Service</th><th>30 Years of Service</th><th>Over 30 Years of Service</th></tr><tr><td>Age</td><td>NRA – 60</td><td>NRA – 62</td><td></td></tr><tr><td><60</td><td>0%</td><td>0%</td><td>35%</td><td>15%</td></tr><tr><td>60</td><td>25%</td><td>0%</td><td>100%</td><td>100%</td></tr><tr><td>61</td><td>15%</td><td>0%</td><td>100%</td><td>100%</td></tr><tr><td>62</td><td>15%</td><td>25%</td><td>100%</td><td>100%</td></tr><tr><td>63 – 64</td><td>15%</td><td>15%</td><td>100%</td><td>100%</td></tr><tr><td>65+</td><td>100%</td><td>100%</td><td>100%</td><td>100%</td></tr></table>		Less than 30 Years of Service	30 Years of Service	Over 30 Years of Service	Age	NRA – 60	NRA – 62		<60	0%	0%	35%	15%	60	25%	0%	100%	100%	61	15%	0%	100%	100%	62	15%	25%	100%	100%	63 – 64	15%	15%	100%	100%	65+	100%	100%	100%	100%	Other Change	
			Less than 30 Years of Service	30 Years of Service	Over 30 Years of Service																																							
Age	NRA – 60	NRA – 62																																										
<60	0%	0%	35%	15%																																								
60	25%	0%	100%	100%																																								
61	15%	0%	100%	100%																																								
62	15%	25%	100%	100%																																								
63 – 64	15%	15%	100%	100%																																								
65+	100%	100%	100%	100%																																								
Retirement - TVs	N/A			<table><tr><th></th><th>NRA of 60</th><th>NRA of 62</th></tr><tr><td>Age</td><td></td><td></td></tr><tr><td><60</td><td>0%</td><td>0%</td></tr><tr><td>60</td><td>50%</td><td>0%</td></tr><tr><td>61</td><td>25%</td><td>0%</td></tr><tr><td>62</td><td>25%</td><td>50%</td></tr><tr><td>63-64</td><td>25%</td><td>25%</td></tr><tr><td>65+</td><td>100%</td><td>100%</td></tr></table>		NRA of 60	NRA of 62	Age			<60	0%	0%	60	50%	0%	61	25%	0%	62	25%	50%	63-64	25%	25%	65+	100%	100%	Other Change															
			NRA of 60	NRA of 62																																								
Age																																												
<60	0%	0%																																										
60	50%	0%																																										
61	25%	0%																																										
62	25%	50%																																										
63-64	25%	25%																																										
65+	100%	100%																																										
Turnover	2019AVR Local 730.pdf, p. 34	100% at age 60	Same as (B)	Same as (B)	No Change																																							
		Double the combination of Sarason's Advanced Pension Tables <table><tr><th>Age</th><th>Rate</th></tr><tr><td>20</td><td>24.77%</td></tr><tr><td>22</td><td>22.62</td></tr><tr><td>24</td><td>20.47</td></tr><tr><td>25</td><td>19.40</td></tr><tr><td>26</td><td>18.02</td></tr><tr><td>28</td><td>15.25</td></tr><tr><td>30</td><td>12.49</td></tr><tr><td>35</td><td>8.21</td></tr><tr><td>40</td><td>5.24</td></tr><tr><td>45</td><td>2.57</td></tr><tr><td>50</td><td>0.00</td></tr></table>	Age	Rate	20	24.77%	22	22.62	24	20.47	25	19.40	26	18.02	28	15.25	30	12.49	35	8.21	40	5.24	45	2.57	50	0.00	Same as (B)	Same as (B)	No Change															
Age	Rate																																											
20	24.77%																																											
22	22.62																																											
24	20.47																																											
25	19.40																																											
26	18.02																																											
28	15.25																																											
30	12.49																																											
35	8.21																																											
40	5.24																																											
45	2.57																																											
50	0.00																																											
Disability	2019AVR Local 730.pdf, p. 34	None assumed	Same as (B)	Same as (B)	No Change																																							
Optional Form Elections - Actives	N/A	Level Income Option	Same as (B)	Level Income Option – 65% Single Life or Certain Annuity – 15% Joint & Survivor Annuity – 20%	Other Change																																							
		Level Income Option	Same as (B)	Level Income Option – 65% Single Life or Certain Annuity – 15% Joint & Survivor Annuity – 20%	Other Change																																							
Optional Form Elections - TVs	N/A	Level Income Option	Same as (B)	Level Income Option – 65% Single Life or Certain Annuity – 15% Joint & Survivor Annuity – 20%	Other Change																																							
Marital Status	2019AVR Local 730.pdf, p. 35	80% married for male and female employees	Same as (B)	61% married for male and female employees	Other Change																																							
Spouse Age Difference	2019AVR Local 730.pdf, p. 35	Males 3 years older than females	Same as (B)	Same as (B)	No Change																																							

Template 10

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

v20230727

PLAN INFORMATION

Abbreviated Plan Name:	Warehouse Employees Union Local No. 730 Pension
EIN:	526124754
PN:	1

	(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
Active Participant Count	2019AVR Local 730.pdf, p. 1	301 in 2019 and all future years	285 in 2022 and all future years	Same as baseline	Generally Acceptable Change	
New Entrant Profile	N/A	Based on the demographics of the active members hired within the last 4 years	Based on characteristics of actual new entrants and rehires within the most recent 5 plan years.	Same as baseline	Acceptable Change	
Missing or Incomplete Data	N/A	N/A	N/A	N/A		
"Missing" Terminated Vested Participant Assumption	N/A	N/A	N/A	N/A		
Treatment of Participants Working Past Retirement Date	N/A	accrued benefit assumed to begin on valuation date	Same as (B)	Same as (B)	No Change	
Assumptions Related to Reciprocity	N/A	N/A	N/A	N/A		
Other Demographic Assumption 1	N/A	N/A	N/A	N/A		
Other Demographic Assumption 2	N/A	N/A	N/A	N/A		
Other Demographic Assumption 3	N/A	N/A	N/A	N/A		

NON-DEMOGRAPHIC ASSUMPTIONS

Contribution Base Units	2020Zone20200330 Local 730.pdf, p. 2	Future CBUs are based on actual hours worked from the year prior to the certification (592,951 hours) projected forward with stable membership	Same as (B).	<p>CBUs: for 2023 and 2024 are based on the actual hours reported by the Plan administrator by employer for these years. Future CBUs are projected with the 2024 plan year as the starting point reduced by 3% per year for 2025 to 2032 inclusive, and 1% per year from 2033 to 2051, inclusive.</p> <p>Active Participants: as the CBU decreases with the above assumption, it is assumed the reduction in hours will come out of overtime worked until the average annual hours per employee reaches 2040, then headcounts will decrease in lockstep with CBUs maintaining the 2040 average hours per employee.</p> <p>Giant Warehouse Vacation Relief: it is assumed the vacation relief hours will decrease the same as the total hours.</p>	Acceptable Change	
-------------------------	--------------------------------------	--	--------------	---	-------------------	--

Template 10

v20230727

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

PLAN INFORMATION

Abbreviated Plan Name:	Warehouse Employees Union Local No. 730 Pension
EIN:	526124754
PN:	1

	(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 Rate	2020Zone20200330 Local 730.pdf, p. 2	Based on the Preferred Schedule of the Rehabilitation Plan as of January 1, 2019, with increases of 4.9% per year, through insolvency	Based on the Preferred Schedule of the Rehabilitation Plan as of January 1, 2021, with increases based on each employer's collective bargaining agreement in effect as of July 9, 2021	Contribution rates are based on the Preferred Schedule of the Rehabilitation Plan as of January 1, 2021, with increases based on each employer's collective bargaining agreement in effect as of July 9, 2021.	Other Change	
Administrative Expenses	2020Zone20200330 Local 730.pdf, p. 4	\$378,066 for 2020 (equivalent to \$363,794 payable the beginning of the year), increasing 3% per year for inflation.	Same as (B)	Admin expenses for 2022 are based on the actual admin expenses for the year. Future recurring admin expenses are assumed to increase by 2.5% per year thereafter and reflect known future PBGC premium increases. For 2023 an additional amount of \$100,000 is included to reflect the non-recurring cost of the SFA application in the first year, and rounded to the nearest \$1,000.	Acceptable Change	
Assumed Withdrawal Payments - Currently Withdrawn Employers	N/A	\$663,674 per year through 2032	\$663,674 per year through 2032	\$663,674 per year through 2032 \$165,919 in 2033 \$0 thereafter	Other Change	
Assumed Withdrawal Payments -Future Withdrawals	N/A	None Assumed	None Assumed	None Assumed		
Other Assumption 1	N/A	N/A	N/A	N/A		
Other Assumption 2	N/A	N/A	N/A	N/A		
Other Assumption 3	N/A	N/A	N/A	N/A		

CASH FLOW TIMING ASSUMPTIONS

Benefit Payment Timing	N/A	mid year	mid year	mid year		
Contribution Timing	N/A	mid year	mid year	mid year		
Withdrawal Payment Timing	N/A	mid year	mid year	mid year		
Administrative Expense Timing	N/A	mid year	mid year	mid year		
Other Payment Timing	N/A	N/A	N/A	N/A		

Create additional rows as needed.