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Actuarial Assumptions for Determining an Employer's Withdrawal Liability

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Actuarial Assumptions for Determining an Employer's Withdrawal Liability

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## **General Comment**

While there is no way of predicting the future, actuaries in many industries (insurance, pension planning etc.) have to make educated assumptions based off past performance and likely future events. These interest rates seem reasonable and there is sufficient data to back up these predictions. These predictions should be looked at every 5 years or so (especially for the 10-20 year intervals) to make sure that the underlying assumptions are still holding and to be able to make adjustments as necessary.