

Bricklayers Pension Fund of West Virginia
Application for Special Financial Assistance
EIN 55-6029961 /PN 001
Checklist Item #22.a – Section D, Item 1

December 6, 2024

Submitted electronically

Pension Benefit Guaranty Corporation
1200 K Street, NW
Washington, DC 20005

RE: Application for Special Financial Assistance

To Whom It May Concern:

On behalf of the Board of Trustees of the Bricklayers Pension Fund of West Virginia, we respectfully submit this application for Special Financial Assistance in the amount of **\$1,964,759.00**. This application is being submitted in accordance with Section 4262 of the Employee Retirement Income Security Act of 1974 ("ERISA") and Section 4262 of the PBGC's SFA regulation using the basic method to calculate the greatest amount of SFA.

Information required to be submitted under Section D of the Instructions for the SFA Application under the PBGC's SFA regulation can be found in the pages following this cover letter.

Please do not hesitate to contact us if you have any questions regarding this application.

Sincerely,

Levi K. Logan

Levi K. Logan, Esq.
412-456-2588
lkl@muslaw.com

Enclosure

CC: Keith L. Nichols, MAAA, EA, USI Consulting Group

Trustee Signature Page

The Board of Trustees of the Bricklayers Pension Fund of West Virginia 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 Interim Final Rule at 29 C.F.R. Part 4262.

JOHN MOSA
Name

John Mosa
Signature

December 6, 2024
Date

Gregory F. Marquart
Name

Gregory F. Marquart
Signature

December 6, 2024
Date

Plan Name: Bricklayers Pension Fund of West Virginia

EIN: 55-6029961

PN: 001

Section D – Plan Statements

(1) Provide an SFA request cover letter for the application (optional, except as follows):

- a. For a MPRA plan, include an SFA request cover letter that identifies the calculation method (basic method, increasing assets method, or present value method) that provides the greatest amount of SFA. See Section C, Item (4). b. For a MPRA plan with a partition, include an SFA request cover letter that includes a statement that the plan has been partitioned under section 4233 of ERISA. **N/A**

(2) Provide the name, address, email, and telephone number of the plan sponsor and the plan sponsor's authorized representative, and any other authorized representatives.

Name: [Bricklayers Pension Fund of West Virginia](#)

Address: [5 Hot Metal Street, Suite 200 Pittsburgh, PA 15203-2352](#)

Email Address: rprescott@cdsadmin.com

Telephone Number: [412-432-1136](tel:412-432-1136)

(3) Identify which of the following eligibility criteria qualify the plan to be eligible for SFA. Provide additional information as required below for each item that is applicable.

If the plan is eligible for SFA under multiple criteria, the filer may (but is not required to) identify and provide the required additional information for more than one.

- a. In any plan year beginning in 2020, 2021, or 2022, the plan is certified by the plan actuary to be in critical and declining status. Identify which plan year(s) apply and refer to information required in Section B, Item (5) and if applicable, Section E, Item (2). **Yes – 2022, but claiming eligibility under criteria in 3(c).**

- b. The plan has been approved for a suspension of benefits under section 305(e)(9) of ERISA as of March 11, 2021. **N/A**

- c. The plan satisfies the eligibility requirements for a critical status plan under § 4262.3(a)(3) of PBGC's SFA regulation. The conditions do not need to be satisfied for the same plan year.

- i. In any plan year beginning in 2020, 2021, or 2022, the plan is certified by the plan actuary to be in critical status. Identify the specified year(s) and refer to information required in Section B, Item (5) and if applicable Section E, Item (2). **Yes - 2020**

ii. The percentage calculated under § 4262.3(c)(2) of PBGC's SFA regulation for 2020, 2021, or 2022 is less than 40 percent. Identify which year's Form 5500 Schedule MB is used by the plan for eligibility; the current value of net assets entered by the plan on line 2a of the Form 5500 Schedule MB; the current value of withdrawal liability due to be received by the plan on an accrual basis, reflecting a reasonable allowance for amounts considered uncollectible (if not already included in the current value of net assets); and the current liability measurement entered by the plan on line 2b(4) column (2) of the Form 5500 Schedule MB. **2020 Schedule MB, Line 2(a) asset value is \$2,778,259, Withdrawal liability is \$0, Line 2b(4) is \$10,705,251, resulting in a percentage of 25.95%.**

iii. On the Form 5500 that was required to be filed for plan year 2020, 2021, or 2022, the ratio of active participants that is entered on line 6a(2) to inactive participants (that is the sum of lines 6b, 6c, and 6e) is less than 2 to 3. Identify which year's Form 5500 is used by the plan for eligibility and the number of active participants entered by the plan on line 6a(2) and the number of inactive participants that is the sum of lines 6b, 6c, and 6e. **2020 Form 5500, ratio is 41/131 = 31.30%**

Alternatively based on the Schedule MB of the Form 5500 that was required to be filed for plan year 2020, 2021 or 2022, the ratio of the total number of active participants at the beginning of the plan year that is entered as the number of participants on line 2b(3)(c) to inactive participants (that is the sum of retired participants and beneficiaries receiving payment on line 2b(1) and terminated vested participants on line 2b(2)) is less than 2 to 3. Identify which year's Schedule MB of the Form 5500 is used by the plan for eligibility and the number of active participants entered by the plan on line 2(b)(3)(c) and the number of inactive participants that is the sum of lines 2b(1) and 2(b)(2).

d. The plan became insolvent after December 16, 2014, and remained insolvent without terminating as of March 11, 2021.

(4) If the plan's application is submitted on or before March 11, 2023, identify which priority group the plan is in (see § 4262.10(d)(2) of PBGC's SFA regulation). If the plan is submitting an emergency application under § 4262.10(f), identify the application as an emergency application and which emergency criteria is applicable. **N/A**

(5) Provide a detailed narrative description of the development of the assumed future contributions (including assumed contribution rates) and the assumed future withdrawal liability payments used to calculate the SFA amount as shown in Section C, Item (4).

Assumed future contributions are based on future assumed CBUs which assume historical average hours per member and the assumed current population remains constant from 2024 membership. With the exception of 2022, the number of active participants and total CBUs have been in steady decline for at least the past 10 years. CBUs are projected to decline from 2022 until 2024 and then remain constant at 61,500 based on 41 active participants (actual number as of April 1, 2024 working 1500 hour each.) Contribution rates are based on collective bargaining agreements in effect prior to July 9, 2021. No subsequent increases in contribution rates are assumed.

In future years, replacements are assumed to occur. As stated above, the total active population is expected to decline to 41 actives by April 1, 2024. The number of active participants is expected to remain constant from the 2024 levels. New participants are assumed to be 42% from Local 1, 10% from Local 9, and 48% from Local 11. The new entrant record is based on active members hired, or rehired, during 2016-2020. The below table provides additional details related to the makeup of the new entrant record.

local	Age	Hours	Weight	PctMale	Prior Vesting Svc	Base ContRate	Supplemental Cont Rate
Local 1	32	1500	27	1	0	\$1.5/hr	\$3.5/hr
Local 1	47	1500	15	1	10	\$1.5/hr	\$3.5/hr
Local 9	31	1500	6	1	0	\$1.6/hr	\$4.45/hr
Local 9	54	1500	4	1	10	\$1.6/hr	\$4.45/hr
Local 11	33	1500	21	1	0	\$.65/hr	\$1.55/hr
Local 11	53	1500	27	1	10	\$.65/hr	\$1.55/hr

The union often reactivates previously terminated vested participants to fill their short-term needs. These members are generally significantly older than a new active member.

(6) Provide the following:

a. If the plan is eligible for SFA under § 4262.3(a)(1) or § 4262.3(a)(3) of PBGC’s SFA regulation, and the assumptions used to determine such eligibility are different from the assumptions used in the most recent actuarial certification of plan status completed before January 1, 2021, identify which assumptions are different, and provide detailed explanations and supporting rationale and information as to why using the identified assumptions is no longer reasonable and why the changed assumptions are reasonable. **N/A**

b. If any assumptions or methods used to determine the SFA amount are different from those used in the most recent actuarial certification of plan status before January 1, 2021 (excluding the plan’s non-SFA and SFA interest rates, which must be the same as the interest rates required under § 4262.4(e)(1) and (2)), identify which assumptions/methods are different, and provide detailed explanations and supporting rationale and information as to why using the identified original assumptions is no longer reasonable and why the changed assumptions 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, in PBGC’s SFA assumptions guidance.

The information to be provided in Items (6)a. and (6)b. is intended to be a more detailed explanation with supporting rationale and information than the brief summary that is provided in Section C, Items (7)a. and (7)b.

CBU Assumptions:

2020 Certification: Projected CBUs based on new entrant profile, current actives, and Plan's current contribution rates for next 20 years.

SFA Assumption: Projected CBUs based on new entrant profile, current actives, and Plan's current contribution rates until 2051, ignoring insolvency.

Explanation: Original assumption does not address years after original projected insolvency. Proposed assumption uses acceptable extension methodology.

Expense Assumptions:

2020 Certification: \$68,000 per year with 2% inflation + PBGC Premiums for 20 years

SFA Assumption: \$68,000 per year with 2% inflation + PBGC Premiums until 2051, including ARPA related scheduled increases, capped at 19% of projected annual Benefit Payments. Additionally, expenses related to the filing of the SFA application were included as one-time additions to the annual administrative expenses used in the development of the SFA amount.

Explanation: Original assumption does not address years after original projected insolvency or the impact of ARPA on the PBGC premium rate. The proposed assumption uses acceptable extension methodology. Fees for SFA application filing were included due to the significant increase in administrative expenses for the years when work on SFA application was done.

Due to the size of the plan and the relatively low benefits provided, administrative expenses are expected to increase over time as a percentage of benefits paid. Although much of the administrative charges are independent of the number of participants or the amount of benefits paid, we have assumed that future administrative expenses will not exceed 19% of the benefits paid as a way to keep assumed future administrative expenses in a reasonable range, especially for the later years of the projection.

Termination Rates:

2020 Certification: Crocker, Sarason and Straight T-8 Table

SFA Assumption: Termination Rates based on plan experience from 2017-2022.

Explanation: An experience study was conducted in 2022 which incorporated Plan specific experience from 2017-2022. Termination rates based on age and service were reviewed and we decided that a one-dimensional age based turnover assumption was the best tool for approximating future termination rates. See attached "Section D Item (6)a. Bricklayers Pension Fund of West Virginia – Supporting Experience Study.xls"

Retirement Rates:

2020 Certification:

- Ages 55-61 - 10%
- Age 62 - 25%
- Age 63 - 15%,
- Age 64 - 25%
- Age 65 - 100%

SFA Assumption:
Ages 57-64 -25%
Age 65 - 100%

Explanation: An experience study was conducted in 2021 (and reflected on the 2021 Status Certification) which incorporated Plan specific experience from 2016-2020. See attached “Section D Item (6)a. Bricklayers Pension Fund of West Virginia – Supporting Experience Study.xls”

New Entrants:

2020 Certification: New Entrant table reflected average new hire profile based on new hires prior to 2017, but assumed no new entrants would come from Local 9.

SFA Assumption: New Entrant profile was updated to reflect actual hiring patterns of the plan from 2016-2020, including rehires, in all Locals and of past members. New participants are assumed to be 42% from Local 1, 10% from Local 9, and 48% from Local 11. Also, the union often reactivates previously terminated vested participants to fill their short-term needs. These members are generally significantly older than a new active member.

The actual breakdown of the new entrant composite is illustrated above in our response to Question 5.

Explanation: The New Hire table was updated to better reflect the actual hiring experience of the plan based actual experience from 2016-2020.

One-time Active Population Decline:

2020 Certification: None, active population assumed to remain level.

SFA Assumption: There was a one-time active population decrease assumed to reduce the active population to 41 to reflect the plan’s continual decline since at least 2015 and to exactly match actual plan experience through 2024.

Explanation: Updated population to reflect significant active population decline after the pre-2021 status certification. Active population count is projected to remain level moving forward.

One-time Reciprocity Payment:

2020 Certification: None.

SFA Assumption: There was a one-time correction of previously held supplemental contributions for travelers of \$153,244 in the 2023-2024 plan year. This was reflected in the SFA amount projection as an “Other Payment” in Plan Year ending March 31, 2024.

They do not expect any future payments of this nature.

Explanation: The fund reciprocated a relatively large amount of previously held supplemental contributions. This was a one-time payment of amounts that should have been reciprocated

over the years but were held by the fund office. Current payments for “travelers” are not included in the expected employer contributions and no future corrective payments are expected.

Optional Form of Payment:

2020 Certification: All future retirees expected to select the Normal Form (Life Only).

SFA Assumption: 66% of future retirees are expected to elect the Normal Form (Life Only), 25% are expected to elect a Joint & 50% survivor annuity, and 9% are expected to elect a Joint and 75% survivor annuity. Female spouses are assumed to be three years younger than male spouses.

Explanation: Optional forms election percentage was adjusted to reflect the actual elections of the retired population as of 4/1/2022.

Interest Rate for Funding:

2020 Certification: 7.50%.

SFA Assumption: 7.00%

Explanation: The assumed funding rate was decreased from 7.50% to 7.00% in the 2020 actuarial valuation (2021 Status Certification) in order to reflect the declining expectations of recently published capital market studies.

Following are examples of supporting rationale and information for different types of assumption changes:

- For changes to demographic assumptions such as retirement and turnover – experience study including detailed summary of actual experience and documentation of data sources and methodologies used.
- For changes to optional payment form assumptions – historical distribution of payment form selected at retirement.
- For changes to the new entrant profile – historical distribution (by year) of ages of all new entrants (whether new hires or rehires) and other relevant demographic characteristics such as service or pay.
- For changes to contribution assumptions including CBUs and contribution rates – narrative explanation of historical trends, rationale for assumption and explanation of consistency between CBU assumptions, contribution rates and assumed rates of future employer withdrawals.
- For changes in assumed collectability of withdrawal liability – historical data on collectability and, if applicable, how other relevant factors were considered.
- For changes in assumed rate of future employer withdrawals – relevant historical data and, where appropriate, relevant industry or geographic information.

- For changes to the initial amount of administrative expenses, detailed supporting rationale for the amount of change in each type of administrative expense (e.g., legal, plan administration, office expenses, etc.)
- For changes to the assumption used to increase administrative expenses, forward-looking expectations from credible sources.
- For changes to the assumption for which terminated vested participants are included or excluded from the determination of SFA, see PBGC’s SFA assumptions guidance (Sections III.E and VI.C).

Supporting information to be provided if a plan-specific mortality table or a plan specific adjustment to a standard mortality table is used (regardless of if the mortality assumption is changed or unchanged from the pre-2021 certification of plan status) should comprehensively document the methodology used and rationale for selection of the methodology used (including, but not limited to, the selection of the base table and improvement scale, methodology for weighting of mortality experience, method for adjusting the base table, experience period used, and handling of different participant groups (e.g., gender, pay status)) to develop the plan-specific rates, as well as detailed information showing the determination of plan credibility and plan experience.

For any changed assumption for which future expectations differ significantly from historical experience, provide rationale for the difference and supporting information.

(7) This item is required only if the plan suspended benefits under section 305(e)(9) or section 4245(a) of ERISA. N/A

Certification by Plan Actuary: Amount of Special Financial Assistance

This is a certification that the requested amount of special financial assistance (“SFA”) of **\$1,964,759** is the amount to which the Bricklayers Pension Fund of West Virginia (“Plan”) is entitled under section 4262(j)(1) of ERISA and section 4262.4 of the Pension Benefit Guaranty Corporation’s (“PBGC”) SFA regulation. The amount of SFA for the Fund was calculated as of the SFA measurement date of December 31, 2022 in accordance with generally accepted actuarial principles and practices and the provisions under section 4262.4(e) of Pension Benefit Guaranty Corporation’s (“PBGC”) SFA regulation.

USI Consulting Group has determined the amount of SFA at the request of the Board of Trustees of the Plan as part of the Plan’s application for SFA. The calculation of the amount of SFA shown in the Plan’s application for SFA is not applicable for other purposes.

The calculation of the amount of SFA is based on the assumptions and methods used in the 2020 certification of actuarial plan status, dated June 25, 2020, modified as described in Section D, Item 6b of the “General Instructions for Multiemployer Plans Applying for Special Financial Assistance.” In addition, it is based on the participant census data as of April 1, 2022 used for the 2022 actuarial valuation of the Plan, the fair market value of assets as of the SFA measurement date certified by the plan sponsor, and other relevant information provided by the Plan Administrator. USI Consulting Group does not audit the data provided. The accuracy and comprehensiveness of the data is the responsibility of those supplying the data. To the extent we can, however, USI Consulting Group does review the data for reasonableness and consistency. Based on our review of the data, we have no reason to doubt the substantial accuracy of the information on which we have based the calculation of the SFA amount and we have no reason to believe there are facts or circumstances that would affect the validity of these results. All known deaths prior to April 1, 2022 as identified in the death audit were reflected in the census data used for SFA purposes. The data used includes 54 active participants, 50 terminated vested participants, and 79 individuals who have commenced payment under the plan.

I am a member of the American Academy of Actuaries and I meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion herein. To the best of my knowledge, the information supplied herein is complete and accurate. Each prescribed assumption for the determination of the SFA amount was applied in accordance with applicable law and regulations. In my opinion, all other assumptions are reasonable taking into account the experience of the plan and reasonable expectations.



Keith L. Nichols, MAAA, EA
Senior Consulting Actuary
Enrolled Actuary No. 23-04725

Date: 12/06/2024

Actuarial Certification

As the enrolled Actuary for the Bricklayers Pension Fund of West Virginia (the "Fund"), I certify that the requested amount of \$1,964,759 is the SFA amount to which the Fund is entitled under ERISA section 4262(j)(1) and 29 C.F.R. § 4262.4.

In preparing this analysis, we have relied on information and data provided to us by the Board of Trustees and other persons or organizations designated by the Board of Trustees. We have tested this information for reasonableness in accordance with generally accepted actuarial principles and practices and have otherwise relied on it without audit. The actuarial calculations have been made in accordance with the actuarial assumptions, funding methods and the summary of the Plan provisions stated in the report. Certain assumptions used in this report have been prescribed by the Internal Revenue Code, Regulations and other official guidance. In my opinion, the actuarial assumptions are reasonable both individually and in the aggregate, taking into account the experience of the Plan and reasonable expectations and, in combination offer my best estimate of anticipated experience under the Plan. The valuation has been conducted in accordance with generally accepted actuarial principles and practices. This report is complete and accurate to the best of my knowledge.

The Fund is eligible under § 4262.3(a)(3) of PBGC's SFA regulation. The Fund was certified to be in critical status at April 1, 2020. The Fund was certified to be in critical status under Section 305(b)(2)(B)(i), due to the projected accumulated funding deficiency in the plan year beginning April 1, 2020. Additionally, the funded percentage as described in 4262.3(c)(2) is 25.95% (asset value of \$2,778,259 over liability of \$10,705,351) for the 2020 plan year; while the ratio of active to inactive participants at the end of the same year is 31.30% (41 actives over 131 inactives).

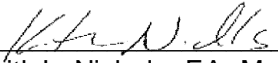
The amount of SFA was calculated based upon actuarial projections of assets and liabilities for the current and succeeding plan years. These calculations are performed using actuarial models, the intended purpose of which is the estimation and projection of the Fund's liabilities, benefit payments, contributions, and other related information summarized herein.

The projected employer contributions and benefit payments were determined based on a projection of the actuarial valuation of the Fund as of April 1, 2022. Actual experience through 2024 was considered in determining the anticipated employer contributions and reflects steady active population decline since at least 2013. Projections were performed using an open group valuation methodology. In other words, each year, hypothetical new entrants were added to the population to achieve the assumed work levels. The demographic characteristics of the assumed new entrants were developed based on a review of new participants under the Fund in recent years. See the following pages for additional information regarding new entrants.

Future actuarial calculations may differ from the results on the SFA request due to Plan experience differing from anticipated, changes in demographic or economic assumptions, and changes in Plan provisions and applicable laws. Other assumptions and methods could also be reasonable and could generate materially different results.

To the best of my knowledge neither USI Consulting Group nor the undersigned credentialed actuary has a conflict of interest.

I am a member of the American Academy of Actuaries and meet the Qualification Standards of the Academy to render the actuarial opinion contained herein.


Keith L. Nichols, EA, M.A.A.A.

USI CG
6 PPG Place, Suite 200
Pittsburgh, PA 15222
(412) 851-5272
Keith.Nichols@usi.com

23-04725
Enrollment Number

12/06/2024
Date

Bricklayers Pension Fund of West Virginia
Application for Special Financial Assistance
EIN 55-6029961 /PN 001
Checklist Item #38 – Section E, Item 10

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 Bricklayers Pension Fund of West Virginia and that I have examined this application, including the 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.

John Mosa
Name

Gregory F. Marguert
Name

John Mosa
Signature

Gregory F. Marguert
Signature

December 6, 2024
Date

December 6, 2024
Date

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

APPLICATION CHECKLIST

Plan name:	Bricklayers Pension Fund of West Virginia (BPWV)
EIN:	55-6029961
PN:	001
SFA Amount Requested:	\$1,964,759.00

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

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

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

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 #38. In addition, if required to provide information due to a "certain event" (see Addendum A of the SFA Filing Instructions), your application will be

Checklist Item #	SFA Filing Instructions Reference	Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
Plan Information, Checklist, and Certifications								
a.		Is this application a revised application submitted after the denial of a previously filed application for SFA?	Yes No	No	N/A	N/A	N/A	N/A
b.		Is this application a revised application submitted after a plan has withdrawn its application for SFA that was initially submitted under the interim final rule?	Yes No	No	N/A	N/A	N/A	N/A
c.		Is this application a revised application submitted after a plan has withdrawn its application for SFA that was submitted under the final rule?	Yes No	No	N/A	N/A	N/A	N/A
d.		Did the plan previously file a lock-in application?	Yes No	No	N/A	N/A	If a "lock-in" application was filed, provide the filing date.	N/A
e.		Has this plan been terminated?	Yes No	No	N/A	N/A	If terminated, provide date of plan termination.	N/A
f.		Is this plan a MPRA plan as defined under § 4262.4(a)(3) of PBGC's SFA regulation?	Yes No	No	N/A	N/A	N/A	N/A
1.	Section B, Item (1)a.	Does the application include the most recent plan document or restatement of the plan document and all amendments adopted since the last restatement (if any)?	Yes No	Yes	BPWV plan documents and amendments.pdf	N/A	Pension plan documents, all versions available, and all amendments signed and dated	N/A
2.	Section B, Item (1)b.	Does the application include the most recent trust agreement or restatement of the trust agreement, and all amendments adopted since the last restatement (if any)?	Yes No	Yes	BPWV trust agreement.pdf	N/A	Pension plan documents, all versions available, and all amendments signed and dated	N/A
3.	Section B, Item (1)c.	Does the application include the most recent IRS determination letter?	Yes No N/A	Yes	BPWV determination letter.pdf	N/A	Pension plan documents, all versions available, and all amendments signed and dated	N/A
4.	Section B, Item (2)	Does the application include the actuarial valuation report for the 2018 plan year and each subsequent actuarial valuation report completed before the filing date of the initial application? Enter N/A if no actuarial valuation report was prepared because it was not required for any requested year. Is each report provided as a separate document using the required filename convention?	Yes No N/A	Yes	2018AVR BPWV.pdf; 2019AVR BPWV.pdf; 2020AVR BPWV.pdf; 2021AVR BPWV.pdf; 2022AVR BPWV.pdf	N/A	Most recent actuarial valuation for the plan	YYYYAVR Plan Name
5.a.	Section B, Item (3)	Does the application include the most recent rehabilitation plan (or funding improvement plan, if applicable), including all subsequent amendments and updates, and the percentage of total contributions received under each schedule of the rehabilitation plan or funding improvement plan for the most recent plan year available?	Yes No	Yes	BPWV update of rehabilitation plan.pdf	N/A	Rehabilitation plan (or funding improvement plan, if applicable)	N/A
5.b.		If the most recent rehabilitation plan does not include historical documentation of rehabilitation plan changes (if any) that occurred in calendar year 2020 and later, does the application include an additional document with these details? Enter N/A if the historical document is contained in the rehabilitation plans.	Yes No N/A	N/A		N/A	Rehabilitation plan (or funding improvement plan, if applicable)	N/A
6.	Section B, Item (4)	Does the application include the plan's most recently filed (as of the filing date of the initial application) Form 5500 (Annual Return/Report of Employee Benefit Plan) and all schedules and attachments (including the audited financial statement)? Is the 5500 filing provided as a single document using the required filename convention?	Yes No	Yes	2021Form5500 BPWV.pdf	N/A	Latest annual return/report of employee benefit plan (Form 5500)	YYYYForm5500 Plan Name
7.a.	Section B, Item (5)	Does the application include the plan actuary's certification of plan status ("zone certification") for the 2018 plan year and each subsequent annual certification completed before the filing date of the initial application? Enter N/A if the plan does not have to provide certifications for any requested plan year. Is each zone certification (including the additional information identified in Checklist Items #7.b. and #7.c. below, if applicable) provided as a single document, separately for each plan year, using the required filename convention?	Yes No N/A	Yes	2018Zone20180625 BPWV.pdf; 2019Zone20190619 BPWV.pdf; 2020Zone20200625 BPWV.pdf; 2021Zone20210628 BPWV.pdf; 2022Zone20220629 BPWV.pdf	N/A	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 #7.a.	Yes No N/A	Yes	N/A - include as part of documents in Checklist Item #7.a.	N/A	N/A - include as part of documents in Checklist Item #7.a.	N/A - included in a single document for each plan year - See Checklist Item #7.a.
7.c.		For a certification of critical and declining status, does the application include the required plan-year-by-plan-year projection (showing the items identified in Section B, Item (5)a. through (5)f. of the SFA Instructions) demonstrating the plan year that the plan is projected to become insolvent? If required, is this information included in the single document in Checklist Item #7.a. for the applicable plan year? Enter N/A if the plan entered N/A for Checklist Item #7.a. or if the application does not include a certification of critical and declining status.	Yes No N/A	Yes	7.c. Plan year by plan year projection.xls	N/A	7.c. Plan year by plan year projection.xls	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	Yes	BPWV bank statement.pdf	N/A	Bank/Asset statements for all cash and investment accounts	N/A
9.	Section B, Item (7)	Does the application include the most recent plan financial statement (audited, or unaudited if audited is not available)? Insolvent plans may enter N/A, and identify in the Plan Comments that this information was previously submitted to PBGC and the date submitted.	Yes No N/A	Yes	BPWV financial statements.pdf	N/A	Plan's most recent financial statement (audited, or unaudited if audited not available)	N/A
10.	Section B, Item (8)	Does the application include all of the plan's written policies and procedures governing the plan's determination, assessment, collection, settlement, and payment of withdrawal liability? Are all such items included as a single document using the required filenaming convention?	Yes No N/A	Yes	N/A - included as part of documents in Checklist Item #1	N/A	Also refer to Section 10.2 of Plan Document	Pension plan documents, all versions available, and all amendments signed and dated
11.	Section B, Item (9)	Does the application include documentation of a death audit to identify deceased participants that was completed no earlier than one year before the plan's SFA measurement date, including identification of the service provider conducting the audit and a copy of the results of the audit provided to the plan administrator by the service provider? If applicable, has personally identifiable information in this report been redacted prior to submission to PBGC? Is this information included as a single document using the required filenaming convention?	Yes No	Yes	death audit BPWV.xlsx	N/A	Pension plan documents, all versions available, and all amendments signed and dated	Death Audit Plan Name

12.	Section B, Item (10)	Does the application include information required to enable the plan to receive electronic transfer of funds if the SFA application is approved, including (if applicable) a notarized payment form? See SFA Instructions, Section B, Item (10).	Yes No	Yes	BPWV ACH payment forms.pdf	N/A		Other	N/A
13.	Section C, Item (1)	Does the application include the plan's projection of expected benefit payments that should have been attached to the Form 5500 Schedule MB in response to line 8b(1) on the Form 5500 Schedule MB for plan years 2018 through the last year the Form 5500 was filed by the filing date of the initial application? Enter N/A if the plan is not required to respond Yes to line 8b(1) on the Form 5500 Schedule MB. See Template 1. Does the uploaded file use the required filenaming convention?	Yes No N/A	Yes	Template 1 BPWV.xlsx	N/A	Fund has less than 1000 active participants.	Financial assistance spreadsheet (template)	Template 1 Plan Name
14.	Section C, Item (2)	If the plan was required to enter 10,000 or more participants on line 6f of the most recently filed Form 5500 (by the filing date of the initial application), does the application include a current listing of the 15 largest contributing employers (the employers with the largest contribution amounts) and the amount of contributions paid by each employer during the most recently completed plan year before the filing date of the initial application (without regard to whether a contribution was made on account of a year other than the most recently completed plan year)? If this information is required, it is required for the 15 largest contributing employers even if the employer's contribution is less than 5% of total contributions. Enter N/A if the plan is not required to provide this information. See Template 2. Does the uploaded file use the required filenaming convention?	Yes No N/A	N/A	N/A	N/A	Fund has under 10,000 participants.	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 BPWV.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)c., 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 BPWV.xlsx	N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 4A Plan Name
16.b.i.	Addendum D Section C, Item (4)a. - MPRA plan information A. Addendum D Section C, Item (4)c. - 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 increasing assets method 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, 4A-5 SFA Details 4(a)(2)(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	Yes	N/A - included as part of Template 4A BPWV.xlsx	N/A		N/A	N/A - included in Template 4A Plan Name
16.b.ii.	Addendum D Section C, Item (4)f. - MPRA plan information A.	If the plan is a MPRA plan for which the requested amount of SFA is determined using the increasing assets method described in § 4262.4(a)(2)(i), does the application also explicitly identify the projected SFA exhaustion year based on the increasing assets method? See Template 4A, 4A-5 SFA Details 4(a)(2)(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	Yes	N/A - included as part of Template 4A BPWV.xlsx	N/A		N/A	N/A - included in Template 4A Plan Name
16.b.iii.	Addendum D Section C, Item (4)a. - MPRA plan information B Addendum D Section C, Item (4)c. (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 present value method described in § 4262.4(a)(2)(ii), does the application also include the information for such plans as shown in Template 4B, including 4B-1 SFA Ben Pmts sheet, 4B-2 SFA Details 4(a)(2)(ii) sheet, and 4B-3 SFA Exhaustion sheet? See Addendum D and Template 4B. Enter N/A if the plan is not a MPRA Plan or if the requested amount of SFA is determined based on the increasing assets method.	Yes No N/A	N/A		N/A		N/A	Template 4B Plan Name
16.c.	Section C, Items (4)b. and (4)c.	Does the application include identification of the non-SFA interest rate and the SFA interest rate, including details on how each was determined? See Template 4A, 4A-1 Interest Rates sheet.	Yes No	Yes	N/A - included as part of Template 4A BPWV.xlsx	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, 4A-2 SFA Ben Pmts sheet.	Yes No	Yes	N/A - included as part of Template 4A BPWV.xlsx	N/A		N/A	N/A - included in Template 4A Plan Name
16.e.	Section C, Item (4)e.iv. and (4)e.v.	For each year in the SFA coverage period, does the application include a breakdown of the administrative expenses between PBGC premiums and all other administrative expenses? Does the application include the projected total number of participants at the beginning of each plan year in the SFA coverage period? See Template 4A, 4A-3 SFA Pcount and Admin Exp sheet.	Yes No	Yes	N/A - included as part of Template 4A BPWV.xlsx	N/A		N/A	N/A - included in Template 4A Plan Name
17.a.	Section C, Item (5)	For a plan that is not a MPRA plan, does the application include a separate deterministic projection ("Baseline") in the same format as Checklist Items #16.a., #16.d., and #16.e. that shows the amount of SFA that would be determined using the basic method if the assumptions/methods used are the same as those used in the most recent actuarial certification of plan status completed before January 1, 2021 ("pre-2021 certification of plan status") excluding the plan's non-SFA interest rate and SFA interest rate, which should be the same as in Checklist Item #16.a.? See Section C, Item (5) of the SFA Filing Instructions for other potential exclusions from this requirement. If (a) the plan is a MPRA plan, or if (b) this item is not required for a plan that is not a MPRA plan, enter N/A. If entering N/A due to (b), add information in the Plan Comments to explain why this item is not required. Does the uploaded file use the required filenaming convention?	Yes No N/A	Yes	Template 5A BPWV.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)	For a MPRA plan for which the requested amount of SFA is determined using the increasing assets method, 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 increasing assets method if the assumptions/methods used are the same as those used in the most recent actuarial certification of plan status completed before January 1, 2021 ("pre-2021 certification of plan status") excluding the plan's non-SFA interest rate and SFA interest rate, which should be the same as used in Checklist Item #16.b.i.? See Section C, Item (5) of the SFA Filing Instructions for other potential exclusions from this requirement. Also see Addendum D. If the plan is (a) not a MPRA plan, (b) a MPRA plan using the present value method, or (c) otherwise not required to provide this item, enter N/A. If entering N/A due to (c), add information in the Plan Comments to explain why this item is not required. Does the uploaded file use the required filenaming convention?	Yes No N/A	N/A		N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 5A Plan Name

17.c.	Addendum D Section C, Item (5)	For a MPRA plan for which the requested amount of SFA is determined using the <u>present value method</u> , does the application include a separate deterministic projection ("Baseline") in the same format as Checklist Item #16.b.iii. that shows the amount of SFA that would be determined using the <u>present value method</u> if the assumptions used/methods are the same as those used in the most recent actuarial certification of plan status completed before January 1, 2021 ("pre-2021 certification of plan status") excluding the plan's SFA interest rate which should be the same as used in Checklist Item #16.b.iii. See Section C, Item (5) of the SFA Filing Instructions for other potential exclusions from this requirement. Also see Addendum D. If the plan is (a) not a MPRA plan, (b) a MPRA plan using the increasing assets method, or (c) is otherwise not required to provide this item, enter N/A. If entering N/A due to (c), add information in the Plan Comments to explain why this item is not required. Has this document been uploaded using the required filenaming convention?	Yes No N/A	N/A		N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 5B Plan Name
18.a.	Section C, Item (6)	For a plan that is not a MPRA plan, does the application include a reconciliation of the change in the total amount of requested SFA due to each change in assumption/method from the Baseline to the requested SFA amount? Does the application include a deterministic projection and other information for each assumption/method change, in the same format as Checklist Item #16.a? Enter N/A if the plan is not required to provide Baseline information in Checklist Item #17.a. Enter N/A if the requested SFA amount in Checklist Item #16.a. is the same as the amount shown in the Baseline details of Checklist Item #17.a. See Section C, Item (6) of the SFA Filing Instructions for other potential exclusions from this requirement. If the plan is a MPRA plan, enter N/A. If the plan is otherwise not required to provide this item, enter N/A and provide an explanation in the Plan Comments. Does the uploaded file use the required filenaming convention?	Yes No N/A	Yes	Template 6A BPWV.xlsx	N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 6A Plan Name
18.b.	Addendum D Section C, Item (6)	For a MPRA plan for which the requested amount of SFA is based on the <u>increasing assets method</u> , does the application include a reconciliation of the change in the total amount of requested SFA using the <u>increasing assets method</u> due to each change in assumption/method from the Baseline to the requested SFA amount? Does the application include a deterministic projection and other information for each assumption/method change, in the same format as Checklist Item #16.b.i? Enter N/A if the plan is not required to provide Baseline information in Checklist Item #17.b. Enter N/A if the requested SFA amount in Checklist Item #16.b.i. is the same as the amount shown in the Baseline details of Checklist Item #17.b. See Addendum D. See Section C, Item (6) of the SFA Filing Instructions for other potential exclusions from this requirement, and enter N/A if this item is not otherwise required. If the plan is (a) not a MPRA plan, (b) a MPRA plan using the present value method, or (c) is otherwise not required to provide this item, enter N/A. If entering N/A due to (c), add information in the Plan Comments to explain why this item is not required. Does the uploaded file use the required filenaming convention?	Yes No N/A	N/A		N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 6A Plan Name
18.c.	Addendum D Section C, Item (6)	For a MPRA plan for which the requested amount of SFA is based on the <u>present value method</u> , does the application include a reconciliation of the change in the total amount of requested SFA using the <u>present value method</u> due to each change in assumption/method from Baseline to the requested SFA amount? Does the application include a deterministic projection and other information for each assumption/method change, in the same format as Checklist Item #16.b.iii? See Section C, Item (6) of the SFA Filing Instructions for other potential exclusions from this requirement. Also see Addendum D. If the plan is (a) not a MPRA plan, (b) a MPRA plan using the increasing assets method, or (c) is otherwise not required to provide this item, enter N/A. If entering N/A due to (c), add information in the Plan Comments to explain why this item is not required. Has this document been uploaded using the required filenaming convention?	Yes No N/A	N/A		N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 6B Plan Name
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 #27.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, 7a Assump Changes for Elig 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	Yes	Template 7 BPWV.xlsx	N/A		Financial assistance spreadsheet (template)	Template 7 Plan Name.
19.b.	Section C, Item (7)b.	Does the application include a table identifying which assumptions/methods used to determine the requested SFA differ from those used in the pre-2021 certification of plan status (except the interest rates used to determine SFA)? Does this item include brief explanations as to why using those original assumptions/methods is no longer reasonable and why the changed assumptions/methods are reasonable? If a changed assumption is an extension of the CBU assumption or the administrative expenses assumption as described in Paragraph A "Adoption of assumptions not previously factored into pre-2021 certification of plan status" of Section III, Acceptable Assumption Changes of PBGC's SFA assumptions guidance, does the application state so? This should be an abbreviated version of information provided in Checklist Item #27.b. See Template 7, 7b Assump Changes for Amount sheet. Does the uploaded file include both Checklist Items #19.a. and #19.b., and does it use the required filenaming convention?	Yes No	Yes	Template 7 BPWV.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 BPWV.xlsx	N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 8 Plan Name
20.b.		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	N/A	N/A - include as part of Checklist Item #20.a.	N/A		N/A	N/A - included in Template 8 Plan Name
21.	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 BPWV.pdf	2	SFA App BPWV page 2	Financial Assistance Application	SFA App Plan Name
22.a.		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 No N/A	Yes	N/A - included as part of SFA App Plan Name	1	SFA App BPWV page 1	N/A	N/A - included as part of SFA App Plan Name

22.b.	Section D, Item (1)	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	N/A - included as part of SFA App Plan Name
23.	Section D, Item (2)	Does the application include the name, address, email, and telephone number of the plan sponsor, plan sponsor's authorized representative, and any other authorized representatives?	Yes No	Yes	N/A - included as part of SFA App Plan Name	3	SFA App BPWV page 3	N/A	N/A - included as part of SFA App Plan Name
24.	Section D, Item (3)	Does the application identify the eligibility criteria in § 4262.3 that qualifies the plan as eligible to receive SFA, and include the requested information for each item that is applicable, as described in Section D, Item (3) of the SFA Filing Instructions?	Yes No	Yes	N/A - included as part of SFA App Plan Name	4	SFA App BPWV page 4	N/A	N/A - included as part of SFA App Plan Name
25.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	N/A - included as part of SFA App Plan Name
25.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	N/A - included as part of SFA App Plan Name
26.	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	5	SFA App BPWV page 5	N/A	N/A - included as part of SFA App Plan Name
27.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	N/A - included as part of SFA App Plan Name
27.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	6	SFA App BPWV page 6	N/A	N/A - included as part of SFA App Plan Name
27.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 if 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	N/A - included as part of SFA App Plan Name
28.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	N/A - included as part of SFA App Plan Name
28.b.	Section D, Item (7)	If Yes was entered for Checklist Item #28.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 #28.a.	Yes No N/A	N/A				N/A	N/A - included as part of SFA App Plan Name
28.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 #28.a. and #28.b.	Yes No N/A	N/A				N/A	N/A - included as part of SFA App Plan Name
29.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 BPWV.xlsx	N/A		Special Financial Assistance Checklist	App Checklist Plan Name
29.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 #39.a. through #48.b. completed? Enter N/A if the plan is not required to submit the additional information described in Addendum A.	Yes No N/A	N/A	N/A	N/A		Special Financial Assistance Checklist	N/A
30.	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 #30.a. contained in a single document and uploaded using the required naming convention?	Yes No N/A	N/A		N/A		Financial Assistance Application	SFA Elig Cert CD Plan Name

31.a.	Section E, Item (3)	<p>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:</p> <p>(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)?</p> <p>(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?</p> <p>(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?</p> <p>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?</p> <p>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.</p> <p>Is the information for Checklist Items #31.a. and #31.b. contained in a single document and uploaded using the required filenaming convention?</p>	Yes No N/A	N/A	N/A	N/A	Financial Assistance Application	SFA Elig Cert C Plan Name
31.b.	Section E, Item (3)	<p>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:</p> <p>(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)</p> <p>(ii) derivation of the modified funded percentage</p> <p>(iii) derivation of the participant ratio</p> <p>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 that is utilized in the calculation of the modified funded percentage?</p> <p>Enter N/A if response to Checklist Item #31.a. is N/A.</p> <p>Is the information for Checklist Items #31.a. and #31.b. contained in a single document and uploaded using the required filenaming convention?</p>	Yes No N/A	N/A	N/A - included with SFA Elig Cert C Plan Name	N/A	Financial Assistance Application	N/A - included in SFA Elig Cert C Plan Name
32.	Section E, Item (4)	<p>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?</p> <p>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).</p> <p>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?</p> <p>Is the filename uploaded using the required filenaming convention?</p>	Yes No N/A	N/A	N/A	N/A	Financial Assistance Application	PG Cert Plan Name
33.a.	Section E, Item (5)	<p>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:</p> <p>(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?</p> <p>(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?</p> <p>Is the information in Checklist #33a combined with #33b (if applicable) as a single document, and uploaded using the required filenaming convention?</p>	Yes No	Yes	SFA Amount Cert BPWV.pdf	N/A	Financial Assistance Application	SFA Amount Cert Plan Name
33.b.		<p>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)?</p> <p>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?</p> <p>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?</p> <p>Enter N/A if the plan is not a MPRA plan.</p>	Yes No N/A	N/A	N/A - included with SFA Amount Cert Plan Name	N/A	N/A - included in SFA Amount Cert Plan Name	N/A - included in SFA Amount Cert Plan Name
34.	Section E, Item (6)	<p>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:</p> <p>(i) information that substantiates the asset value and how it was developed (e.g., trust or account statements, specific details of any adjustments)?</p> <p>(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)?</p> <p>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?</p>	Yes No	Yes	FMV Cert BPWV.pdf	N/A	Financial Assistance Application	FMV Cert Plan Name
35.	Section E, Item (7)	<p>Does the application include a copy of the executed plan amendment required by § 4262.6(c)(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?</p>	Yes No	Yes	Compliance Amend BPWV.pdf	N/A	Pension plan documents, all versions available, and all amendments signed and dated	Compliance Amend Plan Name

36.	Section E, Item (8)	In the case of a plan that suspended benefits under section 305(c)(9) or section 4245 of ERISA, does the application include: (i) a copy of the proposed plan amendment(s) required by § 4262.6(c)(2) to reinstate suspended benefits and pay make-up payments? (ii) a certification by the plan sponsor that the proposed plan amendment(s) will be timely adopted? Is the certification signed by either all members of the plan's board of trustees or by one or more trustees duly authorized to sign the certification on behalf of the entire board (including, if applicable, documentation that substantiates the authorization of the signing trustees)? Enter N/A if the plan has not suspended benefits. Is all information included in a single document that is uploaded using the required filenaming convention?	Yes No N/A	N/A		N/A		Pension plan documents, all versions available, and all amendments signed and dated	Reinstatement Amend Plan Name
37.	Section E, Item (9)	In the case of a plan that was partitioned under section 4233 of ERISA, does the application include a copy of the executed plan amendment required by § 4262.9(c)(2)? Enter N/A if the plan was not partitioned. Is the document uploaded using the required filenaming convention?	Yes No N/A	N/A		N/A		Pension plan documents, all versions available, and all amendments signed and dated	Partition Amend Plan Name
38.	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 BPWV.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 provide information described in Addendum A of the SFA Filing Instructions, the Plan Response should be left blank for the remaining Checklist Items.									
39.a.	Addendum A for Certain Events Section C, Item (4)	Does the application include an additional version of Checklist Item #16.a. (also including Checklist Items #16.c., #16.d., and #16.e.), that shows the determination of the SFA amount <u>using the basic method</u> described in § 4262.4(a)(1) <u>as if any events had not occurred?</u> See Template 4A.	Yes No			N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	For additional submission due to any event: <i>Template 4A Plan Name CE</i> . For an additional submission due to a merger, <i>Template 4A Plan Name Merged</i> , where "Plan Name Merged" is an abbreviated version of the plan name for the separate plan involved in the merger.
39.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 #39.a.	N/A		N/A	N/A - included as part of file in Checklist Item #39.a.
39.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 #39.a.
39.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.
40.	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.
41.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 #41.a. through #44.b., identify the relevant page number(s) within the single document.	Financial Assistance Application	<i>SFA App Plan Name</i>
41.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
42.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
42.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 #41.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
43.a.	Addendum A for Certain Events Section D	Does the application include an additional version of Checklist Item #24 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
43.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
44.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

44.b.	Addendum A for Certain Events Section D	Does the demonstration in Checklist Item #44.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 #44.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
45.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 #30 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 #31.a. and #31.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 file naming convention?	Yes No N/A			N/A		Financial Assistance Application	SFA Elig Cert Plan Name CE
45.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 #41.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.
46.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 #33.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
46.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
46.c.	Addendum A for Certain Events Section E, Item (5)	Does the certification in Checklist Items #46.a. and #46.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
47.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.
47.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
48.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
48.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 #49 through #62. If you are required to complete Checklist Items #49 through #62, your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #49 through #62. All other plans should not provide any responses for Checklist Items #49 through #62.

49.	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
50.	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
51.	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
52.	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.
53.	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
54.	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.

55.	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	YYYYZoneYYYYMDD 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.
56.	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
57.	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
58.	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.
59.	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.
60.	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.
61.	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 for the plan merged into this plan.
62.	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.

Experience Study - SFA Assumption Set

Grand Total -----

Active decrements
Retirement probabilities

Near Age	Exposed	Actual Retirements	Expected Retirements	Actual q's	Expected q's	Ratio:	
						Actual over Expected	Actual over Expected
<55	-	-	-	-	-	-	-
55	2.00	-	-	-	-	-	-
56	3.00	-	-	-	-	-	-
57	4.00	1.00	0.99	0.25	0.25	1.01	
58	5.00	1.00	1.24	0.20	0.25	0.81	
59	5.00	2.00	1.24	0.40	0.25	1.62	
60	4.00	1.00	0.99	0.25	0.25	1.01	
61	6.00	1.00	1.48	0.17	0.25	0.68	
62	4.00	-	0.98	-	0.25	-	
63	3.00	2.00	0.74	0.67	0.25	2.71	
64	1.00	-	0.25	-	0.25	-	
65	1.00	1.00	1.00	1.00	1.00	1.00	
66	-	-	-	-	-	-	
67	-	-	-	-	-	-	
68	-	-	-	-	-	-	
69	-	-	-	-	-	-	
70+	-	-	-	-	-	-	
<Total>	38.00	9.00	8.90	0.24	0.23	1.01	Ratio of as:

Active decrements
Termination probabilities

Service	Near Age	Exposed	Actual Terminations	Expected Terminations	Actual q's	Expected q's	Ratio:	
							Actual over Expected	Actual over Expected
<5	<20	1.00	1.00	-	1.00	-	-	
	20-24	11.00	4.00	4.20	0.36	0.38	0.95	
	25-29	9.00	5.00	3.60	0.56	0.40	1.39	
	30-34	19.00	8.00	7.39	0.42	0.39	1.08	
	35-39	5.00	3.00	1.90	0.60	0.38	1.58	
	40-44	5.00	2.00	2.00	0.40	0.40	1.00	
	45-49	4.00	3.00	1.30	0.75	0.32	2.31	
	50-54	1.00	-	0.20	-	0.20	-	
	55-59	3.00	1.00	0.89	0.33	0.30	1.12	
	60-64	-	-	-	-	-	-	

	65+	-	-	-	-	-	-
	<Total>	58.00	27.00	21.47	0.47	0.37	1.26
5+	<20	-	-	-	-	-	-
	20-24	1.00	1.00	0.40	1.00	0.40	2.50
	25-29	4.00	1.00	1.60	0.25	0.40	0.63
	30-34	10.00	4.00	3.52	0.40	0.35	1.14
	35-39	19.00	6.00	4.48	0.32	0.24	1.34
	40-44	28.00	4.00	3.64	0.14	0.13	1.10
	45-49	31.00	3.00	3.09	0.10	0.10	0.97
	50-54	52.00	5.00	5.18	0.10	0.10	0.97
	55-59	6.00	2.00	-	0.33	-	-
	60-64	9.00	3.00	-	0.33	-	-
	65+	-	-	-	-	-	-
	<Total>	160.00	29.00	21.91	0.18	0.14	1.32
<Total>	<20	1.00	1.00	-	1.00	-	-
	20-24	12.00	5.00	4.60	0.42	0.38	1.09
	25-29	13.00	6.00	5.20	0.46	0.40	1.16
	30-34	29.00	12.00	10.91	0.41	0.38	1.10
	35-39	24.00	9.00	6.38	0.38	0.27	1.41
	40-44	33.00	6.00	5.64	0.18	0.17	1.06
	45-49	35.00	6.00	4.39	0.17	0.13	1.37
	50-54	53.00	5.00	5.38	0.09	0.10	0.93
	55-59	9.00	3.00	0.89	0.33	0.10	3.36
	60-64	9.00	3.00	-	0.33	-	-
	65+	-	-	-	-	-	-
	<Total>	218.00	56.00	43.37	0.26	0.20	1.29

Grand Total -----

Active decrements
Retirement probabilit

Near Age	Exposed
<55	-
55	2.00
56	3.00
57	4.00
58	5.00
59	5.00
60	4.00
61	6.00
62	4.00
63	3.00
64	1.00
65	1.00
66	-
67	-
68	-
69	-
70+	-
<Total>	38.00

Active decrements
Termination probabili

Near Age	Exposed
<20	1.00
20-24	5.00
25-29	12.00
30-34	29.00
35-39	27.00
40-44	29.00
45-49	40.00
50-54	30.00
55-59	8.00
60-64	4.00

sumed to actual retirements over past 5 years improved from 1.38 to 1.01

65+	-
<Total>	185.00

Ratio of assumed to actual turnover over past 5 years improved from 3.21 to 1.29

ies

Actual Retirements	Expected Retirements	Actual q's	Expected q's	Ratio: Actual over Expected
-	-	-	-	-
-	0.20	-	0.10	-
-	0.30	-	0.10	-
1.00	0.40	0.25	0.10	2.52
1.00	0.49	0.20	0.10	2.02
2.00	0.49	0.40	0.10	4.05
1.00	0.40	0.25	0.10	2.53
1.00	0.59	0.17	0.10	1.69
-	1.97	-	0.49	-
2.00	0.44	0.67	0.15	4.52
-	0.25	-	0.25	-
1.00	1.00	1.00	1.00	1.00
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
9.00	6.53	0.24	0.17	1.38

ties

Actual Terminations	Expected Terminations	Actual q's	Expected q's	Ratio: Actual over Expected
1.00	0.12	1.00	0.12	8.38
2.00	0.59	0.40	0.12	3.38
3.00	1.37	0.25	0.11	2.19
12.00	3.20	0.41	0.11	3.75
8.00	2.74	0.30	0.10	2.92
5.00	2.54	0.17	0.09	1.97
6.00	2.45	0.15	0.06	2.45
6.00	1.25	0.20	0.04	4.80
2.00	0.05	0.25	0.01	38.56
1.00	-	0.25	0.00	250.12

-	-	-	-	-
46.00	14.33	0.25	0.08	3.21

Local	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Average	
Historical active counts by local												
1	32	23	21	21	21	27	17	25	16	18	22.1	41.78%
9	5	3	3	6	7	6	4	7	5	6	5.2	9.83%
11	36	34	29	27	28	24	20	23	19	16	25.6	48.39%
Total	73	60	53	54	56	57	41	55	40	40	52.9	

Count		Ave Age		Weight	
New	TV	New	TV	New	TV
22	12	119.05	118.67	27	15
3	2	119.00	118.00	6	4
7	9	118.86	118.67	21	27

1

118.87

Orig Order	Year	Stat -1	Stat	Sex	DOB	AGE	DOH	Adj DOH	Local	Yrs Pst Svc
33	2019		A			119.00			1	119.00
9	2018	I	A			118.00			1	118.00
56	2021		A			121.00			1	121.00
22	2018		A			118.00			1	118.00
53	2020		A			120.00			1	120.00
21	2018		A			118.00			1	118.00
52	2020		A			120.00			1	120.00
26	2019	I	A			119.00			1	119.00
11	2018	I	A			118.00			1	118.00
51	2020		A			120.00			1	120.00
13	2018	I	A			118.00			1	118.00
4	2017	I	AV			117.00			1	117.00
57	2021		A			121.00			1	121.00
8	2017		A			117.00			1	117.00
41	2020	I	A			120.00			1	120.00
49	2020		A			120.00			1	120.00
50	2020		A			120.00			1	120.00
1	2017	I	A			117.00			1	117.00
20	2018		A			118.00			1	118.00
39	2020	I	A			120.00			1	120.00
38	2020	I	A			120.00			1	120.00
42	2020	I	A			120.00			1	120.00
25	2019	I	A			119.00			1	119.00
14	2018	TV	AV			118.00			1	118.00
43	2020	TV	AV			120.00			1	120.00
7	2017	IV	AV			117.00			1	117.00
5	2017	IV	AV			117.00			1	117.00
10	2018	I	A			118.00			1	118.00
32	2019	TV	AV			119.00			1	119.00
45	2020	TV	AV			120.00			1	120.00
6	2017	IV	AV			117.00			1	117.00
44	2020	TV	AV			120.00			1	120.00
12	2018	I	A			118.00			1	118.00
55	2021	TV	AV			121.00			1	121.00
28	2019	I	A			119.00			9	119.00
36	2019		A			119.00			9	119.00

23	2019	I	A		119.00		9	119.00
15	2018	TV	AV		118.00		9	118.00
16	2018	TV	AV		118.00		9	118.00
48	2020	TV	AV		120.00		9	120.00
54	2021	TV	AV		121.00		9	121.00
37	2019		A		119.00		11	119.00
27	2019		A		119.00		11	119.00
34	2019	I	A		119.00		11	119.00
2	2017	I	A		117.00		11	117.00
35	2019		A		119.00		11	119.00
40	2020	I	A		120.00		11	120.00
24	2019	I	A		119.00		11	119.00
19	2018	TV	AV		118.00		11	118.00
29	2019	TV	AV		119.00		11	119.00
31	2019	TV	AV		119.00		11	119.00
3	2017	I	A		117.00		11	117.00
18	2018	TV	AV		118.00		11	118.00
17	2018	TV	AV		118.00		11	118.00
47	2020	TV	AV		120.00		11	120.00
46	2020	TV	AV		120.00		11	120.00
30	2019	TV	AV		119.00		11	119.00



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	

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:	Bricklayers Pension Fund of West Virginia		
EIN:	55-6029961	<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. 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:	001		
Initial Application Date:	03/11/2023		
SFA Measurement Date:	12/31/2022		
Last day of first plan year ending after the measurement date:	03/31/2023		

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

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

Plan Interest Rate:	7.50%	Interest rate used for the funding standard account projections in the plan's most recently completed certification of plan status before 1/1/2021.
---------------------	-------	---

Month Year	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 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	2.50%	3.83%	4.06%	<p>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").</p> <p>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").</p>
1 month preceding month in which plan's initial application is filed, and corresponding segment rates:	February 2023	2.31%	3.72%	4.00%	
2 months preceding month in which plan's initial application is filed, and corresponding segment rates:	January 2023	2.13%	3.62%	3.93%	
3 months preceding month in which plan's initial application is filed, and corresponding segment rates:	December 2022	1.95%	3.50%	3.85%	

Non-SFA Interest Rate Limit (lowest 3rd segment rate plus 200 basis points):	5.85%	This amount is calculated based on the other information entered above.
--	-------	---

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

SFA Interest Rate Limit (lowest average of the 3 segment rates plus 67 basis points):	3.77%	This amount is calculated based on the other information entered.
---	-------	---

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

TEMPLATE 4A - Sheet 4A-2

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:	Bricklayers Pension Fund of West Virginia	
EIN:	55-6029961	
PN:	001	
SFA Measurement Date:	12/31/2022	

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

PROJECTED BENEFIT PAYMENTS for:

SFA Measurement Date / Plan Year Start Date	Plan Year End Date	Current Retirees and Beneficiaries in Pay Status	Current Terminated Vested Participants	Current Active Participants	New Entrants	Total
12/31/2022	03/31/2023	\$98,775	\$0	\$4,311	\$0	\$103,086
04/01/2023	03/31/2024	\$380,726	\$20,686	\$36,426	\$0	\$437,838
04/01/2024	03/31/2025	\$366,219	\$20,402	\$56,227	\$6	\$442,854
04/01/2025	03/31/2026	\$351,616	\$28,832	\$68,941	\$30	\$449,419
04/01/2026	03/31/2027	\$336,945	\$29,006	\$97,679	\$72	\$463,702
04/01/2027	03/31/2028	\$322,226	\$39,203	\$109,906	\$151	\$471,486
04/01/2028	03/31/2029	\$307,488	\$38,716	\$121,416	\$342	\$467,962
04/01/2029	03/31/2030	\$292,771	\$41,581	\$130,064	\$717	\$465,133
04/01/2030	03/31/2031	\$278,123	\$59,365	\$137,188	\$1,286	\$475,962
04/01/2031	03/31/2032	\$263,587	\$86,473	\$143,110	\$2,032	\$495,202
04/01/2032	03/31/2033	\$249,198	\$90,451	\$149,766	\$2,928	\$492,343
04/01/2033	03/31/2034	\$234,979	\$94,764	\$161,924	\$3,948	\$495,615
04/01/2034	03/31/2035	\$220,944	\$101,966	\$173,761	\$5,149	\$501,820
04/01/2035	03/31/2036	\$207,095	\$104,309	\$177,832	\$6,671	\$495,907
04/01/2036	03/31/2037	\$193,433	\$131,243	\$176,792	\$8,577	\$510,045
04/01/2037	03/31/2038	\$179,956	\$138,256	\$179,046	\$10,669	\$507,927
04/01/2038	03/31/2039	\$166,668	\$145,773	\$178,260	\$12,865	\$503,566
04/01/2039	03/31/2040	\$153,581	\$147,393	\$175,635	\$15,129	\$491,738
04/01/2040	03/31/2041	\$140,723	\$145,362	\$177,383	\$17,438	\$480,906
04/01/2041	03/31/2042	\$128,129	\$152,578	\$181,673	\$19,797	\$482,177
04/01/2042	03/31/2043	\$115,840	\$162,461	\$177,566	\$22,746	\$478,613
04/01/2043	03/31/2044	\$103,909	\$158,265	\$178,079	\$25,828	\$466,081
04/01/2044	03/31/2045	\$92,404	\$155,340	\$178,695	\$28,873	\$455,312
04/01/2045	03/31/2046	\$81,400	\$155,712	\$173,365	\$31,878	\$442,355
04/01/2046	03/31/2047	\$70,983	\$173,337	\$167,706	\$34,789	\$446,815
04/01/2047	03/31/2048	\$61,237	\$174,376	\$161,721	\$37,664	\$434,998
04/01/2048	03/31/2049	\$52,240	\$169,222	\$156,622	\$40,516	\$418,600
04/01/2049	03/31/2050	\$44,054	\$164,017	\$149,952	\$43,358	\$401,381
04/01/2050	03/31/2051	\$36,723	\$161,176	\$144,203	\$46,183	\$388,285

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:	Bricklayers Pension Fund of West Virginia	
EIN:	55-6029961	
PN:	001	
SFA Measurement Date:	12/31/2022	

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

SFA Measurement Date / Plan Year Start Date		Plan Year End Date	Total Participant Count at Beginning of Plan Year	PROJECTED ADMINISTRATIVE EXPENSES for:		
				PBGC Premiums	Other	Total
12/31/2022	03/31/2023	N/A		\$5,856	\$13,307	\$19,163
04/01/2023	03/31/2024	175		\$6,125	119,661	\$125,786
04/01/2024	03/31/2025	176		\$6,512	155,661	\$162,173
04/01/2025	03/31/2026	178		\$6,942	\$76,579	\$83,521
04/01/2026	03/31/2027	181		\$7,200	\$78,111	\$85,311
04/01/2027	03/31/2028	183		\$7,425	\$79,673	\$87,098
04/01/2028	03/31/2029	183		\$7,574	\$81,266	\$88,840
04/01/2029	03/31/2030	184		\$7,768	\$80,608	\$88,375
04/01/2030	03/31/2031	185		\$7,966	\$82,467	\$90,433
04/01/2031	03/31/2032	185		\$9,620	\$84,468	\$94,088
04/01/2032	03/31/2033	186		\$9,865	\$83,680	\$93,545
04/01/2033	03/31/2034	187		\$10,117	\$84,050	\$94,167
04/01/2034	03/31/2035	188		\$10,374	\$84,971	\$95,346
04/01/2035	03/31/2036	189		\$10,638	\$83,584	\$94,222
04/01/2036	03/31/2037	189		\$10,851	\$86,058	\$96,909
04/01/2037	03/31/2038	190		\$11,126	\$85,380	\$96,506
04/01/2038	03/31/2039	191		\$11,409	\$84,269	\$95,678
04/01/2039	03/31/2040	191		\$11,637	\$81,793	\$93,430
04/01/2040	03/31/2041	192		\$11,932	\$79,440	\$91,372
04/01/2041	03/31/2042	192		\$12,170	\$79,443	\$91,614
04/01/2042	03/31/2043	192		\$12,414	\$78,523	\$90,936
04/01/2043	03/31/2044	193		\$12,728	\$75,827	\$88,555
04/01/2044	03/31/2045	193		\$12,983	\$73,527	\$86,509
04/01/2045	03/31/2046	193		\$13,242	\$70,805	\$84,047
04/01/2046	03/31/2047	193		\$13,507	\$71,388	\$84,895
04/01/2047	03/31/2048	193		\$13,777	\$68,872	\$82,650
04/01/2048	03/31/2049	193		\$14,053	\$65,481	\$79,534
04/01/2049	03/31/2050	193		\$14,334	\$61,929	\$76,262
04/01/2050	03/31/2051	193		\$14,621	\$59,154	\$73,774

TEMPLATE 4A - Sheet 4A-4

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:	Bricklayers Pension Fund of West Virginia	
EIN:	55-6029961	
PN:	001	
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?	N/A	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:	\$2,842,279	
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$1,964,759	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:	2024	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.

SFA Measurement Date / Plan Year Start Date	Plan Year End Date	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments (should match total from Sheet 4A-2)	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))
12/31/2022	03/31/2023	\$79,182	\$0	\$0	-\$103,086	\$0	-\$19,163	-\$122,249	\$17,695	\$1,860,205	\$0	\$41,251	\$2,962,712
04/01/2023	03/31/2024	\$253,483	\$0	-\$153,244	-\$437,838	\$0	-\$125,786	-\$563,624	\$59,604	\$1,356,184	\$0	\$176,209	\$3,239,160
04/01/2024	03/31/2025	\$247,370	\$0	\$0	-\$442,854	\$0	-\$162,173	-\$605,027	\$39,829	\$790,986	\$0	\$196,624	\$3,683,153
04/01/2025	03/31/2026	\$249,912	\$0	\$0	-\$449,419	\$0	-\$83,521	-\$532,940	\$19,867	\$277,913	\$0	\$222,671	\$4,155,736
04/01/2026	03/31/2027	\$244,671	\$0	\$0	-\$463,702	\$0	-\$85,311	-\$277,913	\$0	\$0	-\$271,100	\$242,348	\$4,371,656
04/01/2027	03/31/2028	\$243,773	\$0	\$0	-\$471,486	\$0	-\$87,098	\$0	\$0	\$0	-\$558,584	\$246,665	\$4,303,509
04/01/2028	03/31/2029	\$239,238	\$0	\$0	-\$467,962	\$0	-\$88,840	\$0	\$0	\$0	-\$556,802	\$242,599	\$4,228,544
04/01/2029	03/31/2030	\$237,238	\$0	\$0	-\$465,133	\$0	-\$88,375	\$0	\$0	\$0	-\$553,508	\$238,250	\$4,150,524
04/01/2030	03/31/2031	\$235,618	\$0	\$0	-\$475,962	\$0	-\$90,433	\$0	\$0	\$0	-\$566,395	\$233,268	\$4,053,015
04/01/2031	03/31/2032	\$233,422	\$0	\$0	-\$495,202	\$0	-\$94,088	\$0	\$0	\$0	-\$589,290	\$226,840	\$3,923,987
04/01/2032	03/31/2033	\$231,151	\$0	\$0	-\$492,343	\$0	-\$93,545	\$0	\$0	\$0	-\$585,888	\$219,325	\$3,788,574
04/01/2033	03/31/2034	\$229,577	\$0	\$0	-\$495,615	\$0	-\$94,167	\$0	\$0	\$0	-\$589,782	\$211,245	\$3,639,614
04/01/2034	03/31/2035	\$229,161	\$0	\$0	-\$501,820	\$0	-\$95,346	\$0	\$0	\$0	-\$597,166	\$202,306	\$3,473,916
04/01/2035	03/31/2036	\$230,214	\$0	\$0	-\$495,907	\$0	-\$94,222	\$0	\$0	\$0	-\$590,129	\$192,846	\$3,306,847
04/01/2036	03/31/2037	\$230,745	\$0	\$0	-\$510,045	\$0	-\$96,909	\$0	\$0	\$0	-\$606,954	\$182,603	\$3,113,241
04/01/2037	03/31/2038	\$230,372	\$0	\$0	-\$507,927	\$0	-\$96,506	\$0	\$0	\$0	-\$604,433	\$171,339	\$2,910,519
04/01/2038	03/31/2039	\$230,758	\$0	\$0	-\$503,566	\$0	-\$95,678	\$0	\$0	\$0	-\$599,244	\$159,640	\$2,701,674
04/01/2039	03/31/2040	\$231,146	\$0	\$0	-\$491,738	\$0	-\$93,430	\$0	\$0	\$0	-\$585,168	\$147,840	\$2,495,491
04/01/2040	03/31/2041	\$230,669	\$0	\$0	-\$480,906	\$0	-\$91,372	\$0	\$0	\$0	-\$572,278	\$136,136	\$2,290,018
04/01/2041	03/31/2042	\$230,887	\$0	\$0	-\$482,177	\$0	-\$91,614	\$0	\$0	\$0	-\$573,791	\$124,079	\$2,071,193
04/01/2042	03/31/2043	\$230,914	\$0	\$0	-\$478,613	\$0	-\$90,936	\$0	\$0	\$0	-\$569,549	\$111,400	\$1,843,958
04/01/2043	03/31/2044	\$230,614	\$0	\$0	-\$466,081	\$0	-\$88,555	\$0	\$0	\$0	-\$554,636	\$98,529	\$1,618,465
04/01/2044	03/31/2045	\$230,458	\$0	\$0	-\$455,312	\$0	-\$86,509	\$0	\$0	\$0	-\$541,821	\$85,702	\$1,392,804
04/01/2045	03/31/2046	\$230,683	\$0	\$0	-\$442,355	\$0	-\$84,047	\$0	\$0	\$0	-\$526,402	\$72,952	\$1,170,036
04/01/2046	03/31/2047	\$230,684	\$0	\$0	-\$446,815	\$0	-\$84,895	\$0	\$0	\$0	-\$531,710	\$59,767	\$928,778
04/01/2047	03/31/2048	\$230,661	\$0	\$0	-\$434,998	\$0	-\$82,650	\$0	\$0	\$0	-\$517,648	\$46,058	\$687,849
04/01/2048	03/31/2049	\$230,532	\$0	\$0	-\$418,600	\$0	-\$79,534	\$0	\$0	\$0	-\$498,134	\$32,523	\$452,771
04/01/2049	03/31/2050	\$230,564	\$0	\$0	-\$401,381	\$0	-\$76,262	\$0	\$0	\$0	-\$477,643	\$19,363	\$225,054
04/01/2050	03/31/2051	\$230,516	\$0	\$0	-\$388,285	\$0	-\$73,774	\$0	\$0	\$0	-\$462,059	\$6,489	\$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:	Bricklayers Pension Fund of West Virginia	
EIN:	55-6029961	
PN:	001	
SFA Measurement Date:	12/31/2022	

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

		PROJECTED BENEFIT PAYMENTS for:				
SFA Measurement Date / Plan Year Start Date	Plan Year End Date	Current Retirees and Beneficiaries in Pay Status	Current Terminated Vested Participants	Current Active Participants	New Entrants	Total
12/31/2022	03/31/2023	\$100,234	\$0	\$3,665	\$0	\$103,899
04/01/2023	03/31/2024	\$385,290	\$21,547	\$38,368	\$1	\$445,206
04/01/2024	03/31/2025	\$369,632	\$21,283	\$67,172	\$0	\$458,087
04/01/2025	03/31/2026	\$354,016	\$30,016	\$78,933	\$0	\$462,965
04/01/2026	03/31/2027	\$338,477	\$30,290	\$103,245	\$0	\$472,012
04/01/2027	03/31/2028	\$323,035	\$40,822	\$109,239	\$2	\$473,098
04/01/2028	03/31/2029	\$307,710	\$40,232	\$117,983	\$3	\$465,928
04/01/2029	03/31/2030	\$292,530	\$43,113	\$126,637	\$6	\$462,286
04/01/2030	03/31/2031	\$277,527	\$61,413	\$137,786	\$8	\$476,734
04/01/2031	03/31/2032	\$262,732	\$89,266	\$154,599	\$11	\$506,608
04/01/2032	03/31/2033	\$248,164	\$93,258	\$167,733	\$15	\$509,170
04/01/2033	03/31/2034	\$233,833	\$97,902	\$183,322	\$26	\$515,083
04/01/2034	03/31/2035	\$219,737	\$105,590	\$196,489	\$40	\$521,856
04/01/2035	03/31/2036	\$205,869	\$107,922	\$200,506	\$62	\$514,359
04/01/2036	03/31/2037	\$192,217	\$135,317	\$198,696	\$88	\$526,318
04/01/2037	03/31/2038	\$178,771	\$142,323	\$200,132	\$118	\$521,344
04/01/2038	03/31/2039	\$165,525	\$149,590	\$199,827	\$155	\$515,097
04/01/2039	03/31/2040	\$152,487	\$150,631	\$197,123	\$196	\$500,437
04/01/2040	03/31/2041	\$139,677	\$148,358	\$198,034	\$243	\$486,312
04/01/2041	03/31/2042	\$127,126	\$155,810	\$201,432	\$297	\$484,665
04/01/2042	03/31/2043	\$114,874	\$165,115	\$196,746	\$357	\$477,092
04/01/2043	03/31/2044	\$102,969	\$160,611	\$195,772	\$570	\$459,922
04/01/2044	03/31/2045	\$91,478	\$157,442	\$195,139	\$1,015	\$445,074
04/01/2045	03/31/2046	\$80,476	\$156,980	\$188,770	\$1,718	\$427,944
04/01/2046	03/31/2047	\$70,049	\$173,757	\$182,076	\$2,691	\$428,573
04/01/2047	03/31/2048	\$60,282	\$173,754	\$175,028	\$3,924	\$412,988
04/01/2048	03/31/2049	\$51,256	\$167,751	\$169,188	\$5,402	\$393,597
04/01/2049	03/31/2050	\$43,036	\$161,523	\$161,589	\$7,123	\$373,271
04/01/2050	03/31/2051	\$35,668	\$157,853	\$155,499	\$9,616	\$358,636

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:	Bricklayers Pension Fund of West Virginia
EIN:	55-6029961
PN:	001
SFA Measurement Date:	12/31/2022

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

		PROJECTED ADMINISTRATIVE EXPENSES for:			
SFA Measurement Date / Plan Year Start Date	Plan Year End Date	Total Participant Count at Beginning of Plan Year			
			PBGC Premiums	Other	Total
12/31/2022	03/31/2023	N/A	\$5,888	\$17,000	\$22,888
04/01/2023	03/31/2024	186	\$5,952	\$68,000	\$73,952
04/01/2024	03/31/2025	188	\$6,016	\$68,000	\$74,016
04/01/2025	03/31/2026	189	\$6,048	\$68,000	\$74,048
04/01/2026	03/31/2027	190	\$6,080	\$68,000	\$74,080
04/01/2027	03/31/2028	190	\$6,080	\$68,000	\$74,080
04/01/2028	03/31/2029	190	\$6,080	\$68,000	\$74,080
04/01/2029	03/31/2030	190	\$6,080	\$68,000	\$74,080
04/01/2030	03/31/2031	190	\$6,080	\$68,000	\$74,080
04/01/2031	03/31/2032	191	\$9,932	\$68,000	\$77,932
04/01/2032	03/31/2033	192	\$9,984	\$68,000	\$77,984
04/01/2033	03/31/2034	192	\$9,984	\$68,000	\$77,984
04/01/2034	03/31/2035	192	\$9,984	\$68,000	\$77,984
04/01/2035	03/31/2036	193	\$10,036	\$68,000	\$78,036
04/01/2036	03/31/2037	192	\$9,984	\$68,000	\$77,984
04/01/2037	03/31/2038	192	\$9,984	\$68,000	\$77,984
04/01/2038	03/31/2039	191	\$9,932	\$68,000	\$77,932
04/01/2039	03/31/2040	191	\$9,932	\$68,000	\$77,932
04/01/2040	03/31/2041	190	\$9,880	\$68,000	\$77,880
04/01/2041	03/31/2042	190	\$9,880	\$68,000	\$77,880
04/01/2042	03/31/2043	189	\$9,828	\$68,000	\$77,828
04/01/2043	03/31/2044	188	\$9,776	\$68,000	\$77,776
04/01/2044	03/31/2045	187	\$9,724	\$68,000	\$77,724
04/01/2045	03/31/2046	186	\$9,672	\$68,000	\$77,672
04/01/2046	03/31/2047	186	\$9,672	\$68,000	\$77,672
04/01/2047	03/31/2048	185	\$9,620	\$68,000	\$77,620
04/01/2048	03/31/2049	184	\$9,568	\$68,000	\$77,568
04/01/2049	03/31/2050	183	\$9,516	\$68,000	\$77,516
04/01/2050	03/31/2051	183	\$9,516	\$68,000	\$77,516

TEMPLATE 5A - Sheet 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

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:	Bricklayers Pension Fund of West Virginia
EIN:	55-6029961
PN:	001
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	N/A
SFA Measurement Date:	12/31/2022
Fair Market Value of Assets as of the SFA Measurement Date:	\$2,842,279
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$558,530
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	03/31/2023	\$80,006	\$0	\$0	-\$103,899	\$0	-\$22,888	-\$126,787	\$4,603	\$436,347	\$0	\$41,257	\$2,963,542
04/01/2023	03/31/2024	\$325,949	\$0	\$0	-\$445,206	\$0	-\$73,952	-\$436,347	\$0	\$0	-\$82,811	\$180,378	\$3,387,057
04/01/2024	03/31/2025	\$316,293	\$0	\$0	-\$458,087	\$0	-\$74,016	\$0	\$0	\$0	-\$532,103	\$191,920	\$3,363,168
04/01/2025	03/31/2026	\$319,956	\$0	\$0	-\$462,965	\$0	-\$74,048	\$0	\$0	\$0	-\$537,013	\$190,487	\$3,336,597
04/01/2026	03/31/2027	\$317,785	\$0	\$0	-\$472,012	\$0	-\$74,080	\$0	\$0	\$0	-\$546,092	\$188,608	\$3,296,898
04/01/2027	03/31/2028	\$318,535	\$0	\$0	-\$473,098	\$0	-\$74,080	\$0	\$0	\$0	-\$547,178	\$186,276	\$3,254,531
04/01/2028	03/31/2029	\$316,084	\$0	\$0	-\$465,928	\$0	-\$74,080	\$0	\$0	\$0	-\$540,008	\$183,933	\$3,214,540
04/01/2029	03/31/2030	\$315,314	\$0	\$0	-\$462,286	\$0	-\$74,080	\$0	\$0	\$0	-\$536,366	\$181,677	\$3,175,165
04/01/2030	03/31/2031	\$312,422	\$0	\$0	-\$476,734	\$0	-\$74,080	\$0	\$0	\$0	-\$550,814	\$178,873	\$3,115,646
04/01/2031	03/31/2032	\$308,945	\$0	\$0	-\$506,608	\$0	-\$77,932	\$0	\$0	\$0	-\$584,540	\$174,319	\$3,014,370
04/01/2032	03/31/2033	\$303,706	\$0	\$0	-\$509,170	\$0	-\$77,984	\$0	\$0	\$0	-\$587,154	\$168,168	\$2,899,090
04/01/2033	03/31/2034	\$301,509	\$0	\$0	-\$515,083	\$0	-\$77,984	\$0	\$0	\$0	-\$593,067	\$161,190	\$2,768,721
04/01/2034	03/31/2035	\$299,386	\$0	\$0	-\$521,856	\$0	-\$77,984	\$0	\$0	\$0	-\$599,840	\$153,307	\$2,621,574
04/01/2035	03/31/2036	\$300,704	\$0	\$0	-\$514,359	\$0	-\$78,036	\$0	\$0	\$0	-\$592,395	\$144,951	\$2,474,835
04/01/2036	03/31/2037	\$301,233	\$0	\$0	-\$526,318	\$0	-\$77,984	\$0	\$0	\$0	-\$604,302	\$136,039	\$2,307,805
04/01/2037	03/31/2038	\$299,799	\$0	\$0	-\$521,344	\$0	-\$77,984	\$0	\$0	\$0	-\$599,328	\$126,370	\$2,134,646
04/01/2038	03/31/2039	\$299,222	\$0	\$0	-\$515,097	\$0	-\$77,932	\$0	\$0	\$0	-\$593,029	\$116,405	\$1,957,244
04/01/2039	03/31/2040	\$299,917	\$0	\$0	-\$500,437	\$0	-\$77,932	\$0	\$0	\$0	-\$578,369	\$106,470	\$1,785,261
04/01/2040	03/31/2041	\$298,267	\$0	\$0	-\$486,312	\$0	-\$77,880	\$0	\$0	\$0	-\$564,192	\$96,770	\$1,616,106
04/01/2041	03/31/2042	\$298,921	\$0	\$0	-\$484,665	\$0	-\$77,880	\$0	\$0	\$0	-\$562,545	\$86,941	\$1,439,423
04/01/2042	03/31/2043	\$299,208	\$0	\$0	-\$477,092	\$0	-\$77,828	\$0	\$0	\$0	-\$554,920	\$76,833	\$1,260,544
04/01/2043	03/31/2044	\$298,691	\$0	\$0	-\$459,922	\$0	-\$77,776	\$0	\$0	\$0	-\$537,698	\$66,850	\$1,088,388
04/01/2044	03/31/2045	\$298,275	\$0	\$0	-\$445,074	\$0	-\$77,724	\$0	\$0	\$0	-\$522,798	\$57,197	\$921,061
04/01/2045	03/31/2046	\$298,734	\$0	\$0	-\$427,944	\$0	-\$77,672	\$0	\$0	\$0	-\$505,616	\$47,917	\$762,096
04/01/2046	03/31/2047	\$298,400	\$0	\$0	-\$428,573	\$0	-\$77,672	\$0	\$0	\$0	-\$506,245	\$38,590	\$592,841
04/01/2047	03/31/2048	\$298,204	\$0	\$0	-\$412,988	\$0	-\$77,620	\$0	\$0	\$0	-\$490,608	\$29,133	\$429,570
04/01/2048	03/31/2049	\$297,642	\$0	\$0	-\$393,597	\$0	-\$77,568	\$0	\$0	\$0	-\$471,165	\$20,126	\$276,173
04/01/2049	03/31/2050	\$297,717	\$0	\$0	-\$373,271	\$0	-\$77,516	\$0	\$0	\$0	-\$450,787	\$11,742	\$134,846
04/01/2050	03/31/2051	\$297,418	\$0	\$0	-\$358,636	\$0	-\$77,516	\$0	\$0	\$0	-\$436,152	\$3,888	\$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:	Bricklayers Pension Fund of West Virginia	
EIN:	55-6029961	
PN:	001	
MPRA Plan?	No	
If a MPRA Plan, which method yields the greatest amount of SFA?	N/A	

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	\$558,530
2	Reflect Known Deaths	(\$29,869)	\$528,661
3	Termination Rates	\$25,500	\$554,161
4	Retirement Rates	\$19,501	\$573,662
5	New Entrant Profile Update	\$158,926	\$732,588
6	Reflect Active Population Decline	\$864,032	\$1,596,620
7	Reflect Administrative Expense Assumption Updates	\$305,200	\$1,901,820
8	Reflect Reciprocity Payment	\$161,147	\$2,062,967
9	Reflect Optional Forms Election percentages	(\$98,209)	\$1,964,759
10			

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.

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

Item Description (from 6A-1):	Reflect Known Deaths
-------------------------------	----------------------

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:	Bricklayers Pension Fund of West Virginia
EIN:	55-6029961
PN:	001
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	N/A
SFA Measurement Date:	12/31/2022
Fair Market Value of Assets as of the SFA Measurement Date:	\$2,842,279
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$528,661
Non-SFA Interest Rate:	5.85%
SFA Interest Rate:	3.77%

On this Sheet, show payments INTO the plan as positive amounts, and payments OUT of the plan as negative amounts.

SFA Measurement Date / Plan Year Start Date	Plan Year End Date	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments	Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	SFA Investment Income Based on SFA Interest Rate	Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	Non-SFA Investment Income Based on Non-SFA Interest Rate	Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))
12/31/2022	03/31/2023	\$79,182	\$0	\$0	-\$102,358	\$0	-\$22,856	-\$125,214	\$4,333	\$407,780	\$0	\$41,251	\$2,962,712
04/01/2023	03/31/2024	\$322,416	\$0	\$0	-\$439,679	\$0	-\$73,920	-\$407,780	\$0	\$0	-\$105,819	\$179,564	\$3,358,873
04/01/2024	03/31/2025	\$312,548	\$0	\$0	-\$453,055	\$0	-\$73,984	\$0	\$0	\$0	-\$527,039	\$190,309	\$3,334,691
04/01/2025	03/31/2026	\$316,020	\$0	\$0	-\$458,282	\$0	-\$74,016	\$0	\$0	\$0	-\$532,298	\$188,843	\$3,307,256
04/01/2026	03/31/2027	\$313,678	\$0	\$0	-\$467,545	\$0	-\$74,048	\$0	\$0	\$0	-\$541,593	\$186,903	\$3,266,244
04/01/2027	03/31/2028	\$314,276	\$0	\$0	-\$468,732	\$0	-\$74,080	\$0	\$0	\$0	-\$542,812	\$184,486	\$3,222,194
04/01/2028	03/31/2029	\$311,689	\$0	\$0	-\$460,407	\$0	-\$74,048	\$0	\$0	\$0	-\$534,455	\$182,075	\$3,181,503
04/01/2029	03/31/2030	\$310,407	\$0	\$0	-\$455,591	\$0	-\$74,048	\$0	\$0	\$0	-\$529,639	\$179,797	\$3,142,067
04/01/2030	03/31/2031	\$307,430	\$0	\$0	-\$469,901	\$0	-\$74,080	\$0	\$0	\$0	-\$543,981	\$176,990	\$3,082,507
04/01/2031	03/31/2032	\$304,305	\$0	\$0	-\$496,882	\$0	-\$77,880	\$0	\$0	\$0	-\$574,762	\$172,528	\$2,984,578
04/01/2032	03/31/2033	\$298,312	\$0	\$0	-\$499,769	\$0	-\$77,932	\$0	\$0	\$0	-\$577,701	\$166,542	\$2,871,731
04/01/2033	03/31/2034	\$296,115	\$0	\$0	-\$505,941	\$0	-\$77,932	\$0	\$0	\$0	-\$583,873	\$159,699	\$2,743,671
04/01/2034	03/31/2035	\$293,992	\$0	\$0	-\$512,928	\$0	-\$77,932	\$0	\$0	\$0	-\$590,860	\$151,945	\$2,598,748
04/01/2035	03/31/2036	\$295,310	\$0	\$0	-\$505,613	\$0	-\$77,984	\$0	\$0	\$0	-\$583,597	\$143,714	\$2,454,175
04/01/2036	03/31/2037	\$295,839	\$0	\$0	-\$517,734	\$0	-\$77,932	\$0	\$0	\$0	-\$595,666	\$134,924	\$2,289,272
04/01/2037	03/31/2038	\$294,405	\$0	\$0	-\$512,913	\$0	-\$77,932	\$0	\$0	\$0	-\$590,845	\$125,375	\$2,118,207
04/01/2038	03/31/2039	\$293,828	\$0	\$0	-\$506,816	\$0	-\$77,880	\$0	\$0	\$0	-\$584,696	\$115,528	\$1,942,867
04/01/2039	03/31/2040	\$294,523	\$0	\$0	-\$492,312	\$0	-\$77,880	\$0	\$0	\$0	-\$570,192	\$105,709	\$1,772,907
04/01/2040	03/31/2041	\$292,873	\$0	\$0	-\$478,353	\$0	-\$77,828	\$0	\$0	\$0	-\$556,181	\$96,123	\$1,605,722
04/01/2041	03/31/2042	\$293,527	\$0	\$0	-\$476,889	\$0	-\$77,828	\$0	\$0	\$0	-\$554,717	\$86,404	\$1,430,936
04/01/2042	03/31/2043	\$293,814	\$0	\$0	-\$469,521	\$0	-\$77,776	\$0	\$0	\$0	-\$547,297	\$76,401	\$1,253,853
04/01/2043	03/31/2044	\$293,297	\$0	\$0	-\$452,580	\$0	-\$77,724	\$0	\$0	\$0	-\$530,304	\$66,516	\$1,083,363
04/01/2044	03/31/2045	\$292,881	\$0	\$0	-\$437,985	\$0	-\$77,672	\$0	\$0	\$0	-\$515,657	\$56,953	\$917,540
04/01/2045	03/31/2046	\$293,340	\$0	\$0	-\$421,134	\$0	-\$77,620	\$0	\$0	\$0	-\$498,754	\$47,753	\$759,879
04/01/2046	03/31/2047	\$293,006	\$0	\$0	-\$422,069	\$0	-\$77,568	\$0	\$0	\$0	-\$499,637	\$38,495	\$591,743
04/01/2047	03/31/2048	\$292,810	\$0	\$0	-\$406,816	\$0	-\$77,568	\$0	\$0	\$0	-\$484,384	\$29,093	\$429,262
04/01/2048	03/31/2049	\$292,248	\$0	\$0	-\$387,782	\$0	-\$77,516	\$0	\$0	\$0	-\$465,298	\$20,122	\$276,334
04/01/2049	03/31/2050	\$292,323	\$0	\$0	-\$367,830	\$0	-\$77,464	\$0	\$0	\$0	-\$445,294	\$11,755	\$135,118
04/01/2050	03/31/2051	\$292,024	\$0	\$0	-\$353,574	\$0	-\$77,464	\$0	\$0	\$0	-\$431,038	\$3,896	\$0

TEMPLATE 6A - Sheet 6A-3

Item Description (from 6A-1):	Termination Rates
-------------------------------	-------------------

v20220802p

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

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

PLAN INFORMATION

Abbreviated Plan Name:	Bricklayers Pension Fund of West Virginia
EIN:	55-6029961
PN:	001
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	N/A
SFA Measurement Date:	12/31/2022
Fair Market Value of Assets as of the SFA Measurement Date:	\$2,842,279
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$554,161
Non-SFA Interest Rate:	5.85%
SFA Interest Rate:	3.77%

On this Sheet, show payments INTO the plan as positive amounts, and payments OUT of the plan as negative amounts.

SFA Measurement Date / Plan Year Start Date	Plan Year End Date	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments	Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	SFA Investment Income Based on SFA Interest Rate	Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	Non-SFA Investment Income Based on Non-SFA Interest Rate	Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))
12/31/2022	03/31/2023	\$79,182	\$0	\$0	-\$102,357	\$0	-\$22,856	-\$125,213	\$4,570	\$433,518	\$0	\$41,251	\$2,962,712
04/01/2023	03/31/2024	\$317,946	\$0	\$0	-\$439,610	\$0	-\$73,984	-\$433,518	\$0	\$0	-\$80,076	\$180,177	\$3,380,759
04/01/2024	03/31/2025	\$306,627	\$0	\$0	-\$452,783	\$0	-\$74,080	\$0	\$0	\$0	-\$526,863	\$191,424	\$3,351,947
04/01/2025	03/31/2026	\$310,484	\$0	\$0	-\$457,607	\$0	-\$74,144	\$0	\$0	\$0	-\$531,751	\$189,709	\$3,320,389
04/01/2026	03/31/2027	\$306,466	\$0	\$0	-\$466,459	\$0	-\$74,208	\$0	\$0	\$0	-\$540,667	\$187,490	\$3,273,678
04/01/2027	03/31/2028	\$307,043	\$0	\$0	-\$467,176	\$0	-\$74,208	\$0	\$0	\$0	-\$541,384	\$184,753	\$3,224,090
04/01/2028	03/31/2029	\$304,479	\$0	\$0	-\$458,310	\$0	-\$74,176	\$0	\$0	\$0	-\$532,486	\$182,035	\$3,178,118
04/01/2029	03/31/2030	\$303,431	\$0	\$0	-\$452,904	\$0	-\$74,176	\$0	\$0	\$0	-\$527,080	\$179,471	\$3,133,940
04/01/2030	03/31/2031	\$300,904	\$0	\$0	-\$466,350	\$0	-\$74,208	\$0	\$0	\$0	-\$540,558	\$176,425	\$3,070,711
04/01/2031	03/31/2032	\$298,455	\$0	\$0	-\$492,000	\$0	-\$78,088	\$0	\$0	\$0	-\$570,088	\$171,804	\$2,970,883
04/01/2032	03/31/2033	\$293,710	\$0	\$0	-\$493,689	\$0	-\$78,088	\$0	\$0	\$0	-\$571,777	\$165,779	\$2,858,594
04/01/2033	03/31/2034	\$291,949	\$0	\$0	-\$500,668	\$0	-\$78,088	\$0	\$0	\$0	-\$578,756	\$158,958	\$2,730,745
04/01/2034	03/31/2035	\$291,253	\$0	\$0	-\$509,533	\$0	-\$78,088	\$0	\$0	\$0	-\$587,621	\$151,203	\$2,585,580
04/01/2035	03/31/2036	\$292,200	\$0	\$0	-\$502,932	\$0	-\$78,088	\$0	\$0	\$0	-\$581,020	\$142,929	\$2,439,689
04/01/2036	03/31/2037	\$292,808	\$0	\$0	-\$514,340	\$0	-\$78,088	\$0	\$0	\$0	-\$592,428	\$134,082	\$2,274,151
04/01/2037	03/31/2038	\$291,809	\$0	\$0	-\$510,014	\$0	-\$78,036	\$0	\$0	\$0	-\$588,050	\$124,496	\$2,102,406
04/01/2038	03/31/2039	\$291,532	\$0	\$0	-\$503,235	\$0	-\$78,036	\$0	\$0	\$0	-\$581,271	\$114,636	\$1,927,304
04/01/2039	03/31/2040	\$292,059	\$0	\$0	-\$487,972	\$0	-\$78,036	\$0	\$0	\$0	-\$566,008	\$104,848	\$1,758,203
04/01/2040	03/31/2041	\$291,012	\$0	\$0	-\$474,772	\$0	-\$77,984	\$0	\$0	\$0	-\$552,756	\$95,308	\$1,591,766
04/01/2041	03/31/2042	\$291,508	\$0	\$0	-\$474,868	\$0	-\$77,984	\$0	\$0	\$0	-\$552,852	\$85,583	\$1,416,005
04/01/2042	03/31/2043	\$291,778	\$0	\$0	-\$466,953	\$0	-\$77,932	\$0	\$0	\$0	-\$544,885	\$75,538	\$1,238,436
04/01/2043	03/31/2044	\$291,493	\$0	\$0	-\$450,866	\$0	-\$77,880	\$0	\$0	\$0	-\$528,746	\$65,607	\$1,066,791
04/01/2044	03/31/2045	\$291,281	\$0	\$0	-\$436,805	\$0	-\$77,880	\$0	\$0	\$0	-\$514,685	\$55,966	\$899,352
04/01/2045	03/31/2046	\$291,612	\$0	\$0	-\$419,107	\$0	-\$77,828	\$0	\$0	\$0	-\$496,935	\$46,692	\$740,721
04/01/2046	03/31/2047	\$291,528	\$0	\$0	-\$419,013	\$0	-\$77,828	\$0	\$0	\$0	-\$496,841	\$37,412	\$572,820
04/01/2047	03/31/2048	\$291,496	\$0	\$0	-\$402,584	\$0	-\$77,776	\$0	\$0	\$0	-\$480,360	\$28,064	\$412,020
04/01/2048	03/31/2049	\$291,313	\$0	\$0	-\$382,157	\$0	-\$77,724	\$0	\$0	\$0	-\$459,881	\$19,243	\$262,695
04/01/2049	03/31/2050	\$291,383	\$0	\$0	-\$360,676	\$0	-\$77,724	\$0	\$0	\$0	-\$438,400	\$11,129	\$126,807
04/01/2050	03/31/2051	\$291,300	\$0	\$0	-\$344,091	\$0	-\$77,672	\$0	\$0	\$0	-\$421,763	\$3,656	\$0

TEMPLATE 6A - Sheet 6A-4

Item Description (from 6A-1):	Retirement Rates
-------------------------------	------------------

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:	Bricklayers Pension Fund of West Virginia
EIN:	55-6029961
PN:	001
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	N/A
SFA Measurement Date:	12/31/2022
Fair Market Value of Assets as of the SFA Measurement Date:	\$2,842,279
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$573,662
Non-SFA Interest Rate:	5.85%
SFA Interest Rate:	3.77%

On this Sheet, show payments INTO the plan as positive amounts, and payments OUT of the plan as negative amounts.

SFA Measurement Date / Plan Year Start Date	Plan Year End Date	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments	Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	SFA Investment Income Based on SFA Interest Rate	Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	Non-SFA Investment Income Based on Non-SFA Interest Rate	Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))
12/31/2022	03/31/2023	\$79,182	\$0	\$0	-\$103,281	\$0	-\$22,856	-\$126,137	\$4,747	\$452,272	\$0	\$41,251	\$2,962,712
04/01/2023	03/31/2024	\$318,158	\$0	\$0	-\$440,209	\$0	-\$73,984	-\$452,272	\$0	\$0	-\$61,921	\$180,707	\$3,399,656
04/01/2024	03/31/2025	\$310,159	\$0	\$0	-\$446,149	\$0	-\$74,048	\$0	\$0	\$0	-\$520,197	\$192,824	\$3,382,442
04/01/2025	03/31/2026	\$311,505	\$0	\$0	-\$453,393	\$0	-\$74,112	\$0	\$0	\$0	-\$527,505	\$191,645	\$3,358,086
04/01/2026	03/31/2027	\$306,008	\$0	\$0	-\$469,216	\$0	-\$74,208	\$0	\$0	\$0	-\$543,424	\$189,602	\$3,310,273
04/01/2027	03/31/2028	\$305,510	\$0	\$0	-\$477,468	\$0	-\$74,240	\$0	\$0	\$0	-\$551,708	\$186,552	\$3,250,627
04/01/2028	03/31/2029	\$302,180	\$0	\$0	-\$473,853	\$0	-\$74,240	\$0	\$0	\$0	-\$548,093	\$183,071	\$3,187,785
04/01/2029	03/31/2030	\$300,888	\$0	\$0	-\$470,691	\$0	-\$74,240	\$0	\$0	\$0	-\$544,931	\$179,449	\$3,123,190
04/01/2030	03/31/2031	\$299,487	\$0	\$0	-\$481,418	\$0	-\$74,240	\$0	\$0	\$0	-\$555,658	\$175,320	\$3,042,339
04/01/2031	03/31/2032	\$297,180	\$0	\$0	-\$500,559	\$0	-\$78,140	\$0	\$0	\$0	-\$578,699	\$169,859	\$2,930,680
04/01/2032	03/31/2033	\$294,493	\$0	\$0	-\$496,853	\$0	-\$78,140	\$0	\$0	\$0	-\$574,993	\$163,357	\$2,813,537
04/01/2033	03/31/2034	\$292,298	\$0	\$0	-\$500,145	\$0	-\$78,140	\$0	\$0	\$0	-\$578,285	\$156,346	\$2,683,895
04/01/2034	03/31/2035	\$291,156	\$0	\$0	-\$506,447	\$0	-\$78,140	\$0	\$0	\$0	-\$584,587	\$148,547	\$2,539,011
04/01/2035	03/31/2036	\$291,937	\$0	\$0	-\$498,989	\$0	-\$78,140	\$0	\$0	\$0	-\$577,129	\$140,309	\$2,394,128
04/01/2036	03/31/2037	\$292,692	\$0	\$0	-\$511,024	\$0	-\$78,088	\$0	\$0	\$0	-\$589,112	\$131,509	\$2,229,218
04/01/2037	03/31/2038	\$291,930	\$0	\$0	-\$506,600	\$0	-\$78,088	\$0	\$0	\$0	-\$584,688	\$121,968	\$2,058,427
04/01/2038	03/31/2039	\$291,963	\$0	\$0	-\$499,215	\$0	-\$78,088	\$0	\$0	\$0	-\$577,303	\$112,190	\$1,885,278
04/01/2039	03/31/2040	\$292,086	\$0	\$0	-\$483,755	\$0	-\$78,036	\$0	\$0	\$0	-\$561,791	\$102,512	\$1,718,085
04/01/2040	03/31/2041	\$291,412	\$0	\$0	-\$470,191	\$0	-\$78,036	\$0	\$0	\$0	-\$548,227	\$93,103	\$1,554,373
04/01/2041	03/31/2042	\$291,533	\$0	\$0	-\$469,557	\$0	-\$77,984	\$0	\$0	\$0	-\$547,541	\$83,549	\$1,381,914
04/01/2042	03/31/2043	\$291,799	\$0	\$0	-\$461,552	\$0	-\$77,984	\$0	\$0	\$0	-\$539,536	\$73,699	\$1,207,875
04/01/2043	03/31/2044	\$291,518	\$0	\$0	-\$445,430	\$0	-\$77,932	\$0	\$0	\$0	-\$523,362	\$63,976	\$1,040,007
04/01/2044	03/31/2045	\$291,332	\$0	\$0	-\$431,211	\$0	-\$77,880	\$0	\$0	\$0	-\$509,091	\$54,561	\$876,809
04/01/2045	03/31/2046	\$291,542	\$0	\$0	-\$413,625	\$0	-\$77,880	\$0	\$0	\$0	-\$491,505	\$45,528	\$722,374
04/01/2046	03/31/2047	\$291,508	\$0	\$0	-\$413,819	\$0	-\$77,828	\$0	\$0	\$0	-\$491,647	\$36,488	\$558,723
04/01/2047	03/31/2048	\$291,464	\$0	\$0	-\$397,841	\$0	-\$77,776	\$0	\$0	\$0	-\$475,617	\$27,375	\$401,945
04/01/2048	03/31/2049	\$291,335	\$0	\$0	-\$377,918	\$0	-\$77,776	\$0	\$0	\$0	-\$455,694	\$18,775	\$256,361
04/01/2049	03/31/2050	\$291,362	\$0	\$0	-\$357,067	\$0	-\$77,724	\$0	\$0	\$0	-\$434,791	\$10,861	\$123,794
04/01/2050	03/31/2051	\$291,287	\$0	\$0	-\$340,926	\$0	-\$77,724	\$0	\$0	\$0	-\$418,650	\$3,569	\$0

TEMPLATE 6A - Sheet 6A-3

Item Description (from 6A-1):	New Entrant Profile Update
-------------------------------	----------------------------

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:	Bricklayers Pension Fund of West Virginia	
EIN:	55-6029961	
PN:	001	
MPRA Plan?	No	
If a MPRA Plan, which method yields the greatest amount of SFA?	N/A	
SFA Measurement Date:	12/31/2022	
Fair Market Value of Assets as of the SFA Measurement Date:	\$2,842,279	
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$732,588	
Non-SFA Interest Rate:	5.85%	
SFA Interest Rate:	3.77%	

On this Sheet, show payments INTO the plan as positive amounts, and payments OUT of the plan as negative amounts.

SFA Measurement Date / Plan Year Start Date	Plan Year End Date	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments	Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	SFA Investment Income Based on SFA Interest Rate	Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	Non-SFA Investment Income Based on Non-SFA Interest Rate	Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))
12/31/2022	03/31/2023	\$79,182	\$0	\$0	-\$103,281	\$0	-\$22,856	-\$126,137	\$6,224	\$612,676	\$0	\$41,251	\$2,962,712
04/01/2023	03/31/2024	\$321,113	\$0	\$0	-\$440,222	\$0	-\$73,984	-\$514,206	\$13,495	\$111,964	\$0	\$182,578	\$3,466,403
04/01/2024	03/31/2025	\$314,357	\$0	\$0	-\$446,198	\$0	-\$74,080	-\$111,964	\$0	\$0	-\$408,314	\$200,075	\$3,572,521
04/01/2025	03/31/2026	\$315,871	\$0	\$0	-\$453,502	\$0	-\$74,176	\$0	\$0	\$0	-\$527,678	\$202,885	\$3,563,599
04/01/2026	03/31/2027	\$309,724	\$0	\$0	-\$469,442	\$0	-\$74,272	\$0	\$0	\$0	-\$543,714	\$201,724	\$3,531,333
04/01/2027	03/31/2028	\$307,631	\$0	\$0	-\$477,999	\$0	-\$74,336	\$0	\$0	\$0	-\$552,335	\$199,527	\$3,486,156
04/01/2028	03/31/2029	\$303,578	\$0	\$0	-\$474,965	\$0	-\$74,400	\$0	\$0	\$0	-\$549,365	\$196,853	\$3,437,222
04/01/2029	03/31/2030	\$302,041	\$0	\$0	-\$472,640	\$0	-\$74,464	\$0	\$0	\$0	-\$547,104	\$194,011	\$3,386,170
04/01/2030	03/31/2031	\$300,790	\$0	\$0	-\$484,438	\$0	-\$74,560	\$0	\$0	\$0	-\$558,998	\$190,646	\$3,318,608
04/01/2031	03/31/2032	\$299,002	\$0	\$0	-\$504,852	\$0	-\$78,764	\$0	\$0	\$0	-\$583,616	\$185,932	\$3,219,926
04/01/2032	03/31/2033	\$297,059	\$0	\$0	-\$502,582	\$0	-\$78,868	\$0	\$0	\$0	-\$581,450	\$180,165	\$3,115,701
04/01/2033	03/31/2034	\$295,815	\$0	\$0	-\$507,598	\$0	-\$78,972	\$0	\$0	\$0	-\$586,570	\$173,885	\$2,998,830
04/01/2034	03/31/2035	\$295,021	\$0	\$0	-\$516,132	\$0	-\$79,076	\$0	\$0	\$0	-\$595,208	\$166,776	\$2,865,419
04/01/2035	03/31/2036	\$295,450	\$0	\$0	-\$511,467	\$0	-\$79,232	\$0	\$0	\$0	-\$590,699	\$159,114	\$2,729,284
04/01/2036	03/31/2037	\$296,954	\$0	\$0	-\$526,415	\$0	-\$79,336	\$0	\$0	\$0	-\$605,751	\$150,759	\$2,571,246
04/01/2037	03/31/2038	\$296,583	\$0	\$0	-\$525,029	\$0	-\$79,440	\$0	\$0	\$0	-\$604,469	\$141,540	\$2,404,900
04/01/2038	03/31/2039	\$296,928	\$0	\$0	-\$520,764	\$0	-\$79,544	\$0	\$0	\$0	-\$600,308	\$131,939	\$2,233,459
04/01/2039	03/31/2040	\$297,247	\$0	\$0	-\$508,487	\$0	-\$79,648	\$0	\$0	\$0	-\$588,135	\$122,270	\$2,064,841
04/01/2040	03/31/2041	\$296,681	\$0	\$0	-\$498,154	\$0	-\$79,700	\$0	\$0	\$0	-\$577,854	\$112,686	\$1,896,354
04/01/2041	03/31/2042	\$296,405	\$0	\$0	-\$501,942	\$0	-\$79,804	\$0	\$0	\$0	-\$581,746	\$102,709	\$1,713,722
04/01/2042	03/31/2043	\$296,729	\$0	\$0	-\$498,143	\$0	-\$79,908	\$0	\$0	\$0	-\$578,051	\$92,141	\$1,524,541
04/01/2043	03/31/2044	\$296,470	\$0	\$0	-\$486,152	\$0	-\$79,960	\$0	\$0	\$0	-\$566,112	\$81,411	\$1,336,310
04/01/2044	03/31/2045	\$296,340	\$0	\$0	-\$475,957	\$0	-\$80,064	\$0	\$0	\$0	-\$556,021	\$70,686	\$1,147,315
04/01/2045	03/31/2046	\$296,558	\$0	\$0	-\$462,164	\$0	-\$80,116	\$0	\$0	\$0	-\$542,280	\$60,033	\$961,626
04/01/2046	03/31/2047	\$296,520	\$0	\$0	-\$465,811	\$0	-\$80,220	\$0	\$0	\$0	-\$546,031	\$49,061	\$761,176
04/01/2047	03/31/2048	\$296,492	\$0	\$0	-\$452,985	\$0	-\$80,272	\$0	\$0	\$0	-\$533,257	\$37,702	\$562,112
04/01/2048	03/31/2049	\$296,389	\$0	\$0	-\$435,958	\$0	-\$80,324	\$0	\$0	\$0	-\$516,282	\$26,543	\$368,763
04/01/2049	03/31/2050	\$296,454	\$0	\$0	-\$417,773	\$0	-\$80,376	\$0	\$0	\$0	-\$498,149	\$15,757	\$182,824
04/01/2050	03/31/2051	\$296,414	\$0	\$0	-\$404,082	\$0	-\$80,428	\$0	\$0	\$0	-\$484,510	\$5,272	\$0

TEMPLATE 6A - Sheet 6A-3

Item Description (from 6A-1):	Reflect Active Population Decline
-------------------------------	-----------------------------------

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:	Bricklayers Pension Fund of West Virginia
EIN:	55-6029961
PN:	001
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	N/A
SFA Measurement Date:	12/31/2022
Fair Market Value of Assets as of the SFA Measurement Date:	\$2,842,279
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$1,596,620
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)
		Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments	Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	SFA Investment Income Based on SFA Interest Rate	Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	Non-SFA Investment Income Based on Non-SFA Interest Rate	Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))
SFA Measurement Date / Plan Year Start Date	Plan Year End Date												
12/31/2022	03/31/2023	\$79,182	\$0	\$0	-\$103,281	\$0	-\$22,856	-\$126,137	\$14,255	\$1,484,738	\$0	\$41,251	\$2,962,712
04/01/2023	03/31/2024	\$253,483	\$0	\$0	-\$440,209	\$0	-\$73,600	-\$513,809	\$46,379	\$1,017,308	\$0	\$180,628	\$3,396,822
04/01/2024	03/31/2025	\$247,370	\$0	\$0	-\$446,156	\$0	-\$73,632	-\$519,788	\$28,645	\$526,165	\$0	\$205,847	\$3,850,039
04/01/2025	03/31/2026	\$249,912	\$0	\$0	-\$453,422	\$0	-\$73,696	-\$526,165	\$0	\$0	-\$953	\$232,406	\$4,331,404
04/01/2026	03/31/2027	\$244,671	\$0	\$0	-\$469,285	\$0	-\$73,792	\$0	\$0	\$0	-\$543,077	\$244,783	\$4,277,781
04/01/2027	03/31/2028	\$243,773	\$0	\$0	-\$477,612	\$0	-\$73,856	\$0	\$0	\$0	-\$551,468	\$241,378	\$4,211,464
04/01/2028	03/31/2029	\$239,238	\$0	\$0	-\$474,185	\$0	-\$73,856	\$0	\$0	\$0	-\$548,041	\$237,467	\$4,140,128
04/01/2029	03/31/2030	\$237,238	\$0	\$0	-\$471,398	\$0	-\$73,888	\$0	\$0	\$0	-\$545,286	\$233,315	\$4,065,395
04/01/2030	03/31/2031	\$235,618	\$0	\$0	-\$482,697	\$0	-\$73,920	\$0	\$0	\$0	-\$556,617	\$228,570	\$3,972,966
04/01/2031	03/31/2032	\$233,422	\$0	\$0	-\$502,593	\$0	-\$77,620	\$0	\$0	\$0	-\$580,213	\$222,419	\$3,848,594
04/01/2032	03/31/2033	\$231,151	\$0	\$0	-\$499,796	\$0	-\$77,672	\$0	\$0	\$0	-\$577,468	\$215,157	\$3,717,433
04/01/2033	03/31/2034	\$229,577	\$0	\$0	-\$504,121	\$0	-\$77,724	\$0	\$0	\$0	-\$581,845	\$207,312	\$3,572,478
04/01/2034	03/31/2035	\$229,161	\$0	\$0	-\$511,641	\$0	-\$77,776	\$0	\$0	\$0	-\$589,417	\$198,602	\$3,410,824
04/01/2035	03/31/2036	\$230,214	\$0	\$0	-\$505,734	\$0	-\$77,828	\$0	\$0	\$0	-\$583,562	\$189,345	\$3,246,821
04/01/2036	03/31/2037	\$230,745	\$0	\$0	-\$519,728	\$0	-\$77,828	\$0	\$0	\$0	-\$597,556	\$179,362	\$3,059,372
04/01/2037	03/31/2038	\$230,372	\$0	\$0	-\$517,455	\$0	-\$77,880	\$0	\$0	\$0	-\$595,335	\$168,450	\$2,862,859
04/01/2038	03/31/2039	\$230,758	\$0	\$0	-\$512,321	\$0	-\$77,932	\$0	\$0	\$0	-\$590,253	\$157,111	\$2,660,475
04/01/2039	03/31/2040	\$231,146	\$0	\$0	-\$499,174	\$0	-\$77,932	\$0	\$0	\$0	-\$577,106	\$145,662	\$2,460,178
04/01/2040	03/31/2041	\$230,669	\$0	\$0	-\$487,960	\$0	-\$77,984	\$0	\$0	\$0	-\$565,944	\$134,253	\$2,259,156
04/01/2041	03/31/2042	\$230,887	\$0	\$0	-\$489,723	\$0	-\$77,984	\$0	\$0	\$0	-\$567,707	\$122,449	\$2,044,784
04/01/2042	03/31/2043	\$230,914	\$0	\$0	-\$484,768	\$0	-\$77,984	\$0	\$0	\$0	-\$562,752	\$110,052	\$1,822,998
04/01/2043	03/31/2044	\$230,614	\$0	\$0	-\$471,808	\$0	-\$78,036	\$0	\$0	\$0	-\$549,844	\$97,441	\$1,601,208
04/01/2044	03/31/2045	\$230,458	\$0	\$0	-\$460,702	\$0	-\$78,036	\$0	\$0	\$0	-\$538,738	\$84,782	\$1,377,710
04/01/2045	03/31/2046	\$230,683	\$0	\$0	-\$446,022	\$0	-\$78,036	\$0	\$0	\$0	-\$524,058	\$72,137	\$1,156,472
04/01/2046	03/31/2047	\$230,684	\$0	\$0	-\$448,736	\$0	-\$78,036	\$0	\$0	\$0	-\$526,772	\$59,116	\$919,500
04/01/2047	03/31/2048	\$230,661	\$0	\$0	-\$434,983	\$0	-\$78,036	\$0	\$0	\$0	-\$513,019	\$45,649	\$682,791
04/01/2048	03/31/2049	\$230,532	\$0	\$0	-\$417,033	\$0	-\$78,036	\$0	\$0	\$0	-\$495,069	\$32,316	\$450,570
04/01/2049	03/31/2050	\$230,564	\$0	\$0	-\$397,945	\$0	-\$78,036	\$0	\$0	\$0	-\$475,981	\$19,282	\$224,435
04/01/2050	03/31/2051	\$230,516	\$0	\$0	-\$383,386	\$0	-\$78,036	\$0	\$0	\$0	-\$461,422	\$6,471	\$0

TEMPLATE 6A - Sheet 6A-3

Item Description (from 6A-1):	Reflect Administrative Expense Assumption Updates
-------------------------------	---

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:	Bricklayers Pension Fund of West Virginia
EIN:	55-6029961
PN:	001
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	N/A
SFA Measurement Date:	12/31/2022
Fair Market Value of Assets as of the SFA Measurement Date:	\$2,842,279
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$1,901,820
Non-SFA Interest Rate:	5.85%
SFA Interest Rate:	3.77%

On this Sheet, show payments INTO the plan as positive amounts, and payments OUT of the plan as negative amounts.

SFA Measurement Date / Plan Year Start Date	Plan Year End Date	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments	Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	SFA Investment Income Based on SFA Interest Rate	Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	Non-SFA Investment Income Based on Non-SFA Interest Rate	Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))
12/31/2022	03/31/2023	\$79,182	\$0	\$0	-\$103,281	\$0	-\$19,163	-\$122,444	\$17,109	\$1,796,485	\$0	\$41,251	\$2,962,712
04/01/2023	03/31/2024	\$253,483	\$0	\$0	-\$440,209	\$0	-\$125,786	-\$565,995	\$57,157	\$1,287,647	\$0	\$180,628	\$3,396,822
04/01/2024	03/31/2025	\$247,370	\$0	\$0	-\$446,156	\$0	-\$162,173	-\$608,329	\$37,183	\$716,502	\$0	\$205,847	\$3,850,039
04/01/2025	03/31/2026	\$249,912	\$0	\$0	-\$453,422	\$0	-\$83,521	-\$536,943	\$16,984	\$196,543	\$0	\$232,433	\$4,332,385
04/01/2026	03/31/2027	\$244,671	\$0	\$0	-\$469,285	\$0	-\$85,311	-\$196,543	\$0	\$0	-\$358,053	\$250,175	\$4,469,178
04/01/2027	03/31/2028	\$243,773	\$0	\$0	-\$477,612	\$0	-\$87,098	\$0	\$0	\$0	-\$564,710	\$252,193	\$4,400,434
04/01/2028	03/31/2029	\$239,238	\$0	\$0	-\$474,185	\$0	-\$88,840	\$0	\$0	\$0	-\$563,025	\$248,089	\$4,324,736
04/01/2029	03/31/2030	\$237,238	\$0	\$0	-\$471,398	\$0	-\$89,566	\$0	\$0	\$0	-\$560,964	\$243,663	\$4,244,673
04/01/2030	03/31/2031	\$235,618	\$0	\$0	-\$482,697	\$0	-\$91,712	\$0	\$0	\$0	-\$574,409	\$238,545	\$4,144,426
04/01/2031	03/31/2032	\$233,422	\$0	\$0	-\$502,593	\$0	-\$95,493	\$0	\$0	\$0	-\$598,086	\$231,934	\$4,011,696
04/01/2032	03/31/2033	\$231,151	\$0	\$0	-\$499,796	\$0	-\$94,961	\$0	\$0	\$0	-\$594,757	\$224,200	\$3,872,290
04/01/2033	03/31/2034	\$229,577	\$0	\$0	-\$504,121	\$0	-\$95,783	\$0	\$0	\$0	-\$599,904	\$215,851	\$3,717,814
04/01/2034	03/31/2035	\$229,161	\$0	\$0	-\$511,641	\$0	-\$97,212	\$0	\$0	\$0	-\$608,853	\$206,544	\$3,544,666
04/01/2035	03/31/2036	\$230,214	\$0	\$0	-\$505,734	\$0	-\$96,089	\$0	\$0	\$0	-\$601,823	\$196,648	\$3,369,704
04/01/2036	03/31/2037	\$230,745	\$0	\$0	-\$519,728	\$0	-\$98,748	\$0	\$0	\$0	-\$618,476	\$185,948	\$3,167,921
04/01/2037	03/31/2038	\$230,372	\$0	\$0	-\$517,455	\$0	-\$98,316	\$0	\$0	\$0	-\$615,771	\$174,211	\$2,956,732
04/01/2038	03/31/2039	\$230,758	\$0	\$0	-\$512,321	\$0	-\$97,341	\$0	\$0	\$0	-\$609,662	\$162,043	\$2,739,871
04/01/2039	03/31/2040	\$231,146	\$0	\$0	-\$499,174	\$0	-\$94,843	\$0	\$0	\$0	-\$594,017	\$149,819	\$2,526,820
04/01/2040	03/31/2041	\$230,669	\$0	\$0	-\$487,960	\$0	-\$92,712	\$0	\$0	\$0	-\$580,672	\$137,727	\$2,314,543
04/01/2041	03/31/2042	\$230,887	\$0	\$0	-\$489,723	\$0	-\$93,047	\$0	\$0	\$0	-\$582,770	\$125,254	\$2,087,914
04/01/2042	03/31/2043	\$230,914	\$0	\$0	-\$484,768	\$0	-\$92,106	\$0	\$0	\$0	-\$576,874	\$112,167	\$1,854,122
04/01/2043	03/31/2044	\$230,614	\$0	\$0	-\$471,808	\$0	-\$89,644	\$0	\$0	\$0	-\$561,452	\$98,927	\$1,622,211
04/01/2044	03/31/2045	\$230,458	\$0	\$0	-\$460,702	\$0	-\$87,533	\$0	\$0	\$0	-\$548,235	\$85,736	\$1,390,170
04/01/2045	03/31/2046	\$230,683	\$0	\$0	-\$446,022	\$0	-\$84,744	\$0	\$0	\$0	-\$530,766	\$72,672	\$1,162,759
04/01/2046	03/31/2047	\$230,684	\$0	\$0	-\$448,736	\$0	-\$85,260	\$0	\$0	\$0	-\$533,996	\$59,276	\$918,723
04/01/2047	03/31/2048	\$230,661	\$0	\$0	-\$434,983	\$0	-\$82,647	\$0	\$0	\$0	-\$517,630	\$45,471	\$677,225
04/01/2048	03/31/2049	\$230,532	\$0	\$0	-\$417,033	\$0	-\$79,236	\$0	\$0	\$0	-\$496,269	\$31,955	\$443,443
04/01/2049	03/31/2050	\$230,564	\$0	\$0	-\$397,945	\$0	-\$75,610	\$0	\$0	\$0	-\$473,555	\$18,935	\$219,387
04/01/2050	03/31/2051	\$230,516	\$0	\$0	-\$383,386	\$0	-\$72,843	\$0	\$0	\$0	-\$456,229	\$6,326	\$0

TEMPLATE 6A - Sheet 6A-3

Item Description (from 6A-1):	Reflect Reciprocity Payment
-------------------------------	-----------------------------

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:	Bricklayers Pension Fund of West Virginia
EIN:	55-6029961
PN:	001
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	N/A
SFA Measurement Date:	12/31/2022
Fair Market Value of Assets as of the SFA Measurement Date:	\$2,842,279
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$2,062,967
Non-SFA Interest Rate:	5.85%
SFA Interest Rate:	3.77%

On this Sheet, show payments INTO the plan as positive amounts, and payments OUT of the plan as negative amounts.

SFA Measurement Date / Plan Year Start Date	Plan Year End Date	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments	Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	SFA Investment Income Based on SFA Interest Rate	Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	Non-SFA Investment Income Based on Non-SFA Interest Rate	Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))
12/31/2022	03/31/2023	\$79,182	\$0	\$0	-\$103,281	\$0	-\$19,163	-\$122,444	\$18,607	\$1,959,130	\$0	\$41,251	\$2,962,712
04/01/2023	03/31/2024	\$253,483	\$0	-\$153,244	-\$440,209	\$0	-\$125,786	-\$565,995	\$63,289	\$1,456,424	\$0	\$176,209	\$3,239,160
04/01/2024	03/31/2025	\$247,370	\$0	\$0	-\$446,156	\$0	-\$162,173	-\$608,329	\$43,546	\$891,641	\$0	\$196,624	\$3,683,153
04/01/2025	03/31/2026	\$249,912	\$0	\$0	-\$453,422	\$0	-\$83,521	-\$536,943	\$23,587	\$378,285	\$0	\$222,671	\$4,155,736
04/01/2026	03/31/2027	\$244,671	\$0	\$0	-\$469,285	\$0	-\$85,311	-\$378,285	\$0	\$0	-\$176,311	\$245,082	\$4,469,178
04/01/2027	03/31/2028	\$243,773	\$0	\$0	-\$477,612	\$0	-\$87,098	\$0	\$0	\$0	-\$564,710	\$252,193	\$4,400,434
04/01/2028	03/31/2029	\$239,238	\$0	\$0	-\$474,185	\$0	-\$88,840	\$0	\$0	\$0	-\$563,025	\$248,089	\$4,324,736
04/01/2029	03/31/2030	\$237,238	\$0	\$0	-\$471,398	\$0	-\$89,566	\$0	\$0	\$0	-\$560,964	\$243,663	\$4,244,673
04/01/2030	03/31/2031	\$235,618	\$0	\$0	-\$482,697	\$0	-\$91,712	\$0	\$0	\$0	-\$574,409	\$238,545	\$4,144,426
04/01/2031	03/31/2032	\$233,422	\$0	\$0	-\$502,593	\$0	-\$95,493	\$0	\$0	\$0	-\$598,086	\$231,934	\$4,011,696
04/01/2032	03/31/2033	\$231,151	\$0	\$0	-\$499,796	\$0	-\$94,961	\$0	\$0	\$0	-\$594,757	\$224,200	\$3,872,290
04/01/2033	03/31/2034	\$229,577	\$0	\$0	-\$504,121	\$0	-\$95,783	\$0	\$0	\$0	-\$599,904	\$215,851	\$3,717,814
04/01/2034	03/31/2035	\$229,161	\$0	\$0	-\$511,641	\$0	-\$97,212	\$0	\$0	\$0	-\$608,853	\$206,544	\$3,544,666
04/01/2035	03/31/2036	\$230,214	\$0	\$0	-\$505,734	\$0	-\$96,089	\$0	\$0	\$0	-\$601,823	\$196,648	\$3,369,704
04/01/2036	03/31/2037	\$230,745	\$0	\$0	-\$519,728	\$0	-\$98,748	\$0	\$0	\$0	-\$618,476	\$185,948	\$3,167,921
04/01/2037	03/31/2038	\$230,372	\$0	\$0	-\$517,455	\$0	-\$98,316	\$0	\$0	\$0	-\$615,771	\$174,211	\$2,956,732
04/01/2038	03/31/2039	\$230,758	\$0	\$0	-\$512,321	\$0	-\$97,341	\$0	\$0	\$0	-\$609,662	\$162,043	\$2,739,871
04/01/2039	03/31/2040	\$231,146	\$0	\$0	-\$499,174	\$0	-\$94,843	\$0	\$0	\$0	-\$594,017	\$149,819	\$2,526,820
04/01/2040	03/31/2041	\$230,669	\$0	\$0	-\$487,960	\$0	-\$92,712	\$0	\$0	\$0	-\$580,672	\$137,727	\$2,314,543
04/01/2041	03/31/2042	\$230,887	\$0	\$0	-\$489,723	\$0	-\$93,047	\$0	\$0	\$0	-\$582,770	\$125,254	\$2,087,914
04/01/2042	03/31/2043	\$230,914	\$0	\$0	-\$484,768	\$0	-\$92,106	\$0	\$0	\$0	-\$576,874	\$112,167	\$1,854,122
04/01/2043	03/31/2044	\$230,614	\$0	\$0	-\$471,808	\$0	-\$89,644	\$0	\$0	\$0	-\$561,452	\$98,927	\$1,622,211
04/01/2044	03/31/2045	\$230,458	\$0	\$0	-\$460,702	\$0	-\$87,533	\$0	\$0	\$0	-\$548,235	\$85,736	\$1,390,170
04/01/2045	03/31/2046	\$230,683	\$0	\$0	-\$446,022	\$0	-\$84,744	\$0	\$0	\$0	-\$530,766	\$72,672	\$1,162,759
04/01/2046	03/31/2047	\$230,684	\$0	\$0	-\$448,736	\$0	-\$85,260	\$0	\$0	\$0	-\$533,996	\$59,276	\$918,723
04/01/2047	03/31/2048	\$230,661	\$0	\$0	-\$434,983	\$0	-\$82,647	\$0	\$0	\$0	-\$517,630	\$45,471	\$677,225
04/01/2048	03/31/2049	\$230,532	\$0	\$0	-\$417,033	\$0	-\$79,236	\$0	\$0	\$0	-\$496,269	\$31,955	\$443,443
04/01/2049	03/31/2050	\$230,564	\$0	\$0	-\$397,945	\$0	-\$75,610	\$0	\$0	\$0	-\$473,555	\$18,935	\$219,387
04/01/2050	03/31/2051	\$230,516	\$0	\$0	-\$383,386	\$0	-\$72,843	\$0	\$0	\$0	-\$456,229	\$6,326	\$0

TEMPLATE 6A - Sheet 6A-3

Item Description (from 6A-1):	Reflection Optional Form Election percentages
-------------------------------	---

v20220802p

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

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

PLAN INFORMATION

Abbreviated Plan Name:	Bricklayers Pension Fund of West Virginia
EIN:	55-6029961
PN:	001
MPRA Plan?	No
If a MPRA Plan, which method yields the greatest amount of SFA?	N/A
SFA Measurement Date:	12/31/2022
Fair Market Value of Assets as of the SFA Measurement Date:	\$2,842,279
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$1,964,759
Non-SFA Interest Rate:	5.85%
SFA Interest Rate:	3.77%

On this Sheet, show payments INTO the plan as positive amounts, and payments OUT of the plan as negative amounts.

SFA Measurement Date / Plan Year Start Date	Plan Year End Date	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments	Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	SFA Investment Income Based on SFA Interest Rate	Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	Non-SFA Investment Income Based on Non-SFA Interest Rate	Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))
12/31/2022	03/31/2023	\$79,182	\$0	\$0	-\$103,086	\$0	-\$19,163	-\$122,249	\$17,695	\$1,860,205	\$0	\$41,251	\$2,962,712
04/01/2023	03/31/2024	\$253,483	\$0	-\$153,244	-\$437,838	\$0	-\$125,786	-\$563,624	\$59,604	\$1,356,184	\$0	\$176,209	\$3,239,160
04/01/2024	03/31/2025	\$247,370	\$0	\$0	-\$442,854	\$0	-\$162,173	-\$605,027	\$39,829	\$790,986	\$0	\$196,624	\$3,683,153
04/01/2025	03/31/2026	\$249,912	\$0	\$0	-\$449,419	\$0	-\$83,521	-\$532,940	\$19,867	\$277,913	\$0	\$222,671	\$4,155,736
04/01/2026	03/31/2027	\$244,671	\$0	\$0	-\$463,702	\$0	-\$85,311	-\$277,913	\$0	\$0	-\$271,100	\$242,348	\$4,371,656
04/01/2027	03/31/2028	\$243,773	\$0	\$0	-\$471,486	\$0	-\$87,098	\$0	\$0	\$0	-\$558,584	\$246,665	\$4,303,509
04/01/2028	03/31/2029	\$239,238	\$0	\$0	-\$467,962	\$0	-\$88,840	\$0	\$0	\$0	-\$556,802	\$242,599	\$4,228,544
04/01/2029	03/31/2030	\$237,238	\$0	\$0	-\$465,133	\$0	-\$88,375	\$0	\$0	\$0	-\$553,508	\$238,250	\$4,150,524
04/01/2030	03/31/2031	\$235,618	\$0	\$0	-\$475,962	\$0	-\$90,433	\$0	\$0	\$0	-\$566,395	\$233,268	\$4,053,015
04/01/2031	03/31/2032	\$233,422	\$0	\$0	-\$495,202	\$0	-\$94,088	\$0	\$0	\$0	-\$589,290	\$226,840	\$3,923,987
04/01/2032	03/31/2033	\$231,151	\$0	\$0	-\$492,343	\$0	-\$93,545	\$0	\$0	\$0	-\$585,888	\$219,325	\$3,788,574
04/01/2033	03/31/2034	\$229,577	\$0	\$0	-\$495,615	\$0	-\$94,167	\$0	\$0	\$0	-\$589,782	\$211,245	\$3,639,614
04/01/2034	03/31/2035	\$229,161	\$0	\$0	-\$501,820	\$0	-\$95,346	\$0	\$0	\$0	-\$597,166	\$202,306	\$3,473,916
04/01/2035	03/31/2036	\$230,214	\$0	\$0	-\$495,907	\$0	-\$94,222	\$0	\$0	\$0	-\$590,129	\$192,846	\$3,306,847
04/01/2036	03/31/2037	\$230,745	\$0	\$0	-\$510,045	\$0	-\$96,909	\$0	\$0	\$0	-\$606,954	\$182,603	\$3,113,241
04/01/2037	03/31/2038	\$230,372	\$0	\$0	-\$507,927	\$0	-\$96,506	\$0	\$0	\$0	-\$604,433	\$171,339	\$2,910,519
04/01/2038	03/31/2039	\$230,758	\$0	\$0	-\$503,566	\$0	-\$95,678	\$0	\$0	\$0	-\$599,244	\$159,640	\$2,701,674
04/01/2039	03/31/2040	\$231,146	\$0	\$0	-\$491,738	\$0	-\$93,430	\$0	\$0	\$0	-\$585,168	\$147,840	\$2,495,491
04/01/2040	03/31/2041	\$230,669	\$0	\$0	-\$480,906	\$0	-\$91,372	\$0	\$0	\$0	-\$572,278	\$136,136	\$2,290,018
04/01/2041	03/31/2042	\$230,887	\$0	\$0	-\$482,177	\$0	-\$91,614	\$0	\$0	\$0	-\$573,791	\$124,079	\$2,071,193
04/01/2042	03/31/2043	\$230,914	\$0	\$0	-\$478,613	\$0	-\$90,936	\$0	\$0	\$0	-\$569,549	\$111,400	\$1,843,958
04/01/2043	03/31/2044	\$230,614	\$0	\$0	-\$466,081	\$0	-\$88,555	\$0	\$0	\$0	-\$554,636	\$98,529	\$1,618,465
04/01/2044	03/31/2045	\$230,458	\$0	\$0	-\$455,312	\$0	-\$86,509	\$0	\$0	\$0	-\$541,821	\$85,702	\$1,392,804
04/01/2045	03/31/2046	\$230,683	\$0	\$0	-\$442,355	\$0	-\$84,047	\$0	\$0	\$0	-\$526,402	\$72,952	\$1,170,036
04/01/2046	03/31/2047	\$230,684	\$0	\$0	-\$446,815	\$0	-\$84,895	\$0	\$0	\$0	-\$531,710	\$59,767	\$928,778
04/01/2047	03/31/2048	\$230,661	\$0	\$0	-\$434,998	\$0	-\$82,650	\$0	\$0	\$0	-\$517,648	\$46,058	\$687,849
04/01/2048	03/31/2049	\$230,532	\$0	\$0	-\$418,600	\$0	-\$79,534	\$0	\$0	\$0	-\$498,134	\$32,523	\$452,771
04/01/2049	03/31/2050	\$230,564	\$0	\$0	-\$401,381	\$0	-\$76,262	\$0	\$0	\$0	-\$477,643	\$19,363	\$225,054
04/01/2050	03/31/2051	\$230,516	\$0	\$0	-\$388,285	\$0	-\$73,774	\$0	\$0	\$0	-\$462,059	\$6,489	\$0

v20220701p

Version Updates

Version	Date updated
v20220701p	07/01/2022

TEMPLATE 7

v20220701p

7a - Assumption/Method Changes for SFA Eligibility

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

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

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

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

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

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

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

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

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

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

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

Template 7 - Sheet 7a

v20220701p

Assumption/Method Changes - SFA Eligibility

PLAN INFORMATION

Abbreviated Plan Name:	Bricklayers Pension Fund of West Virginia	
EIN:	55-6029961	
PN:	001	

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

	(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 Blue Collar Mortality with no Projection Scale	PRI-2012 Blue Collar Mortality Table with Projection Scale MP-2021	Original assumption is outdated. New assumption reflects more recently published experience for blue collar workers and incorporates an appropriate projection scale.
Termination Rates	Crocker, Sarason, and Straight T-8 termination rates	Age 20-30: 40%, decreasing 2%/yr to 28% at Age 36, Age 37: 25%, Age 38: 21%, Age 39: 18%, Age 40: 15%, decreasing 1%/yr to Age 45: 10%, Age 45-54: 10%, Age 55+: 0%.	Assumption updated based on actual experience from 2017-2022.
Retirement Rates	Ages 55-61: 10%, Age 62: 50%, Age 63: 15%, Age 64: 25%, Age 65: 100%	Ages 57-64: 25%, Age 65: 100%	Assumption updated based on actual experience from 2016-2020.

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
Assumption/Method Changes - SFA Amount

v20220701p

PLAN INFORMATION

Abbreviated Plan Name:	Bricklayers Pension Fund of West Virginia	
EIN:	55-6029961	
PN:	001	

	(A)	(B)	(C)
Assumption/Method That Has Changed From Assumption Used in Most Recent Certification of Plan Status Completed Prior to 1/1/2021	Brief description of assumption/method used in the most recent certification of plan status completed prior to 1/1/2021	Brief description of assumption/method used to determine the requested SFA amount (if different)	Brief explanation on why the assumption/method in (A) is no longer reasonable and why the assumption/method in (B) is reasonable
CBU Assumption	Projected CBUs based on new entrant profile, current actives, and Plan's current contribution rates for next 20 years.	Projected CBUs based on new entrant profile, current actives, and Plan's current contribution rates until 2051, ignoring insolvency.	Original assumption does not address years after original projected insolvency. Proposed assumption uses acceptable extension methodology.
Expense Assumption	\$74,000 per year with 2% inflation + PBGC Premiums for 20 years	The expense assumption in the initial SFA filing double counted anticipated PBGC premiums. General expense assumption has been reset to \$68,000 per year with 2% inflation from 2019 + PBGC Premiums until 2051, including ARPA related scheduled increases. PBGC assumption is now explicit. Total administrative expenses has been restricted to 19% of benefit payments for reasonableness in the future. Additionally, expenses paid due to SFA Application filing were reflected in the projection. Actual expenses paid through March 31, 2024 have been recognized.	Original assumption does not address years after original projected insolvency or the impact of ARPA on the PBGC premium rate. Proposed assumption uses acceptable extension methodology. Administrative expense cap was applied to keep assumed future administrative expenses in a reasonable range, especially in the later years of the projection.
Base Mortality Assumption	RP-2000 Blue Collar Mortality with no Projection Scale	PRI-2012 Blue Collar Mortality Table with Projection Scale MP-2021	Original assumption is outdated. New assumption reflects more recently published experience for blue collar workers and incorporates an appropriate projection scale.
Termination Rates	Crocker, Sarason and Straight T-8 Table	Termination Rates based on plan experience from 2016-2020.	An experience study was conducted in 2021 (and reflected on the 2021 Status Certification) which incorporated Plan specific experience from 2016-2020.
Retirement Rates	Ages 55-61 - 10%, Age 62 - 25%, Age 63 - 15%, Age 64 - 25%, Age 65 - 100%	Ages 57-64 - 25%, Age 65 - 100%	An experience study was conducted in 2021 (and reflected on the 2021 Status Certification) which incorporated Plan specific experience from 2017-2022.
New Entrants	New entrant table reflected average new hire prior to 2017.	New Entrant profile was updated to reflect actual hiring patterns of the plan for plan years ending in 2016-2020 in all locals.	Updated to reflect actual plan experience from 2016-2020.
Population Decline	N/A	Updated population to reflect significant active population decline after the pre-2021 status certification. Active population count is projected to remain at 2024 levels	Updated to reflect actual plan experience
Reciprocity Payment	N/A	There was a one-time correction of previously held supplemental contributions for travelers of \$153,244 in the 2023-2024 plan year. All future (and past) reciprocal contributions have been netted out of the expected employer contributions. They do not expect any future payments of this nature.	Updated to reflect actual plan experience
Option Forms of Payment	All retirees were expected to elect the Normal Form of Payment - Life Only	66% of future retirees are expected to elect the Normal Form (Life Only), 25% are expected to elect a Joint & 50% survivor annuity, and 9% are expected to elect a Joint and 75% survivor annuity. Female spouses are assumed to be three years younger than male spouses.	Updated to reflect actual plan experience

Version Updates

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:	Bricklayers Pension Fund of West Virginia
EIN:	55-6029961
PN:	001

Unit (e.g. hourly, weekly)	Hourly
----------------------------	--------

All Other Sources of Non-Investment Income

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	Projected Number of Active Participants (Including New Entrants) at the Beginning of the Plan Year
12/31/2022	03/31/2023	\$79,182	20,250	\$3.91	\$0	\$0	\$0	\$0	\$0	54
04/01/2023	03/31/2024	\$253,483	63,000	\$4.02	-\$153,244	\$0	\$0	\$0	\$0	42
04/01/2024	03/31/2025	\$247,370	61,500	\$4.02	\$0	\$0	\$0	\$0	\$0	41
04/01/2025	03/31/2026	\$249,912	61,500	\$4.06	\$0	\$0	\$0	\$0	\$0	41
04/01/2026	03/31/2027	\$244,671	61,500	\$3.98	\$0	\$0	\$0	\$0	\$0	41
04/01/2027	03/31/2028	\$243,773	61,500	\$3.96	\$0	\$0	\$0	\$0	\$0	41
04/01/2028	03/31/2029	\$239,238	61,500	\$3.89	\$0	\$0	\$0	\$0	\$0	41
04/01/2029	03/31/2030	\$237,238	61,500	\$3.86	\$0	\$0	\$0	\$0	\$0	41
04/01/2030	03/31/2031	\$235,618	61,500	\$3.83	\$0	\$0	\$0	\$0	\$0	41
04/01/2031	03/31/2032	\$233,422	61,500	\$3.80	\$0	\$0	\$0	\$0	\$0	41
04/01/2032	03/31/2033	\$231,151	61,500	\$3.76	\$0	\$0	\$0	\$0	\$0	41
04/01/2033	03/31/2034	\$229,577	61,500	\$3.73	\$0	\$0	\$0	\$0	\$0	41
04/01/2034	03/31/2035	\$229,161	61,500	\$3.73	\$0	\$0	\$0	\$0	\$0	41
04/01/2035	03/31/2036	\$230,214	61,500	\$3.74	\$0	\$0	\$0	\$0	\$0	41
04/01/2036	03/31/2037	\$230,745	61,500	\$3.75	\$0	\$0	\$0	\$0	\$0	41
04/01/2037	03/31/2038	\$230,372	61,500	\$3.75	\$0	\$0	\$0	\$0	\$0	41
04/01/2038	03/31/2039	\$230,758	61,500	\$3.75	\$0	\$0	\$0	\$0	\$0	41
04/01/2039	03/31/2040	\$231,146	61,500	\$3.76	\$0	\$0	\$0	\$0	\$0	41
04/01/2040	03/31/2041	\$230,669	61,500	\$3.75	\$0	\$0	\$0	\$0	\$0	41
04/01/2041	03/31/2042	\$230,887	61,500	\$3.75	\$0	\$0	\$0	\$0	\$0	41
04/01/2042	03/31/2043	\$230,914	61,500	\$3.75	\$0	\$0	\$0	\$0	\$0	41
04/01/2043	03/31/2044	\$230,614	61,500	\$3.75	\$0	\$0	\$0	\$0	\$0	41
04/01/2044	03/31/2045	\$230,458	61,500	\$3.75	\$0	\$0	\$0	\$0	\$0	41
04/01/2045	03/31/2046	\$230,683	61,500	\$3.75	\$0	\$0	\$0	\$0	\$0	41
04/01/2046	03/31/2047	\$230,684	61,500	\$3.75	\$0	\$0	\$0	\$0	\$0	41
04/01/2047	03/31/2048	\$230,661	61,500	\$3.75	\$0	\$0	\$0	\$0	\$0	41
04/01/2048	03/31/2049	\$230,532	61,500	\$3.75	\$0	\$0	\$0	\$0	\$0	41
04/01/2049	03/31/2050	\$230,564	61,500	\$3.75	\$0	\$0	\$0	\$0	\$0	41
04/01/2050	03/31/2051	\$230,516	61,500	\$3.75	\$0	\$0	\$0	\$0	\$0	41

* 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."

Plan Name: Bricklayers Pension Fund of West Virginia
 EIN: 55-6029961

TEMPLATE 10 – Additional Information related to New Entrant Profile

Additional Information regarding
 Assumed New Entrant demographics

An open group projection of plan liabilities contributions and benefit payments was performed using the participant data as of April 1, 2022. In future years, the active population was expected to decrease to 2024 levels and then remain constant.

Replacements for active members expected to decrement is based on the table below. The new entrant profile is based on new and rehired members from 2016-2020.

local	Age	Hours	Weight	PctMale	Prior Vesting Svc	Base ContRate	Supplemental Cont Rate
Local 1	32	1500	27	1	0	\$1.50/hr	\$3.50/hr
Local 1	47	1500	15	1	10	\$1.50/hr	\$3.50/hr
Local 9	31	1500	6	1	0	\$1.60/hr	\$4.45/hr
Local 9	54	1500	4	1	10	\$1.60/hr	\$4.45/hr
Local 11	33	1500	21	1	0	\$0.65/hr	\$1.55/hr
Local 11	53	1500	27	1	10	\$0.65/hr	\$1.55/hr

Version Updates

Version

Date updated

v20230727

v20230727

07/27/2023

TEMPLATE 10

v20230727

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

File name: *Template 10 Plan Name*, where "Plan Name" is an abbreviated version of the plan name.

Provide a table identifying and summarizing which assumptions/methods were used in each of the pre-2021 certification of plan status, the Baseline details (Template 5A or Template 5B), and the final SFA calculation (Template 4A or Template 4B).

This table should identify all assumptions/methods used, including those that are reflected in the Baseline provided in Template 5A or Template 5B and any assumptions not explicitly listed. Please identify the source (file and page number) of the pre-2021 certification of plan status assumption. Additionally, please select the appropriate assumption change category per SFA assumption guidance*. Please complete all rows of Template 10. If an assumption on Template 10 does not apply to the application, please enter "N/A" and explain as necessary in the "comments" column. If the application contains assumptions not listed on Template 10, create additional rows as needed.

See the table below for a brief example of how to fill out the requested information in summary form. In the example the first row demonstrates how one would fill out the information for a change in the mortality assumption used in the pre-2021 certification of plan status, where the RP-2000 mortality table was the original assumption, and the plan proposes to change to the Pri-2012(BC) table.

	(A)	(B)	(C)	(D)	(E)														
	Source of (B)	Assumption/Method Used in Most Recent Certification of Plan Status Completed Prior to 1/1/2021	Baseline Assumption/Method Used	Final SFA Assumption/Method Used	Category of assumption change from (B) to (D) per SFA Assumption Guidance														
Base Mortality - Healthy	2019 Company XYZ AVR.pdf p. 55	RP-2000 mortality table	Pri-2012(BC) mortality table	Same as baseline	Acceptable Change														
Contribution Base Units	2020 Company XYZ ZC.pdf p. 19	125,000 hours projected to insolvency in 2024	125,000 hours projected through the SFA projection period in 2051	100,000 hours projected with 3.0% reductions annually for 10 years and 1.0% reductions annually thereafter	Generally Acceptable Change														
Assumed Withdrawal Payments -Future Withdrawals	2020 Company XYZ ZC.pdf p. 20	None assumed until insolvency in 2024	None assumed through the SFA projection period in 2051	Same as baseline	Other Change														
Retirement - Actives	2019 Company XYZ AVR.pdf p. 54	<table border="0"> <tr> <td><u>Age</u></td> <td><u>Actives</u></td> </tr> <tr> <td>55</td> <td>10%</td> </tr> <tr> <td>56</td> <td>20%</td> </tr> <tr> <td>57</td> <td>30%</td> </tr> <tr> <td>58</td> <td>40%</td> </tr> <tr> <td>59</td> <td>50%</td> </tr> <tr> <td>60+</td> <td>100%</td> </tr> </table>	<u>Age</u>	<u>Actives</u>	55	10%	56	20%	57	30%	58	40%	59	50%	60+	100%	Same as Pre-2021 Zone Cert	Same as baseline	No Change
<u>Age</u>	<u>Actives</u>																		
55	10%																		
56	20%																		
57	30%																		
58	40%																		
59	50%																		
60+	100%																		

Add additional lines if needed.

*<https://www.pbgc.gov/sites/default/files/sfa/sfa-assumptions-guidance.pdf>

Template 10

v20230727

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

PLAN INFORMATION

Abbreviated Plan Name:	Bricklayers Pension Fund of West Virginia
EIN:	55-6029961
PN:	001

	(A)	(B)	(C)	(D)	(E)	
	Source of (B)	Assumption/Method Used in Most Recent Certification of Plan Status Completed Prior to 1/1/2021	Baseline Assumption/Method Used	Final SFA Assumption/Method Used	Category of assumption change from (B) to (D) per SFA Assumption Guidance	Comments
SFA Measurement Date	N/A	N/A	12/31/2022	12/31/2022	N/A	
Census Data as of	N/A	04/01/2019	04/01/2022	04/01/2022	N/A	

DEMOGRAPHIC ASSUMPTIONS

Base Mortality - Healthy	<i>2019AVR Bricklayers Pension Fund of WV.pdf pg 19</i>	RP-2000 Blue Collar Mortality Table	Pri-2012(BC) amount wighted mortality table, by status	Same as Baseline	Acceptable Change	
Mortality Improvement - Healthy	N/A	N/A	MP-2021 Improvement Scale	Same as Baseline	Acceptable Change	
Base Mortality - Disabled	<i>2019AVR Bricklayers Pension Fund of WV.pdf pg 19</i>	RP-2000 Blue Collar Mortality Table	Pri-2012 Total Dataset Disabled mortality table	Same as Baseline	Acceptable Change	
Mortality Improvement - Disabled	N/A	N/A	MP-2021 Improvement Scale	Same as Baseline	Acceptable Change	
Retirement - Actives	<i>2019AVR Bricklayers Pension Fund of WV.pdf pg 19</i>	Ages 55-61: 10%, Age 62: 50%, Age 63: 15%, Age 64: 25%, Age 65: 100%	Same as Pre-2021 Zone Cert	Ages 57-64: 25%, Age 65: 100%	Generally Acceptable Change	
Retirement - TVs	<i>2019AVR Bricklayers Pension Fund of WV.pdf pg 19</i>	Same as from Active Status	Same as from Active Status	Same as from Active Status	Generally Acceptable Change	
Turnover	<i>2019AVR Bricklayers Pension Fund of WV.pdf pg 19</i>	Crocker, Sarason, and Straight T-8 termination rates	Same as Pre-2021 Zone Cert	Age 20-30: 40%, decreasing 2%/yr to 28% at Age 36, Age 37: 25%, Age 38: 21%, Age 39: 18%, Age 40: 15%, decreasing 1%/yr to Age 45: 10%, Age 45-64: 10%, Age 65+: 0%. Termination decrements do not continue after retirement eligibility	Generally Acceptable Change	

Template 10

v20230727

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

PLAN INFORMATION

Abbreviated Plan Name:	Bricklayers Pension Fund of West Virginia
EIN:	55-6029961
PN:	001

	(A)	(B)	(C)	(D)	(E)	
	Source of (B)	Assumption/Method Used in Most Recent Certification of Plan Status Completed Prior to 1/1/2021	Baseline Assumption/Method Used	Final SFA Assumption/Method Used	Category of assumption change from (B) to (D) per SFA Assumption Guidance	Comments
Disability	<i>2019AVR Bricklayers Pension Fund of WV.pdf pg 20</i>	Sample Rates: Age 25: 0.09%, Age 40 0.22%, Age 55 1.01%	Same as Pre-2021 Zone Cert	Same as Baseline	No Change	
Optional Form Elections - Actives	<i>2019AVR Bricklayers Pension Fund of WV.pdf pg 18</i>	100% Life Annuity	Same as Pre-2021 Zone Cert	66% Life Annuity, 25% Joint & 50% Survivor, and 9% Joint & 75% Survivor	Other Change	
Optional Form Elections - TVs	<i>2019AVR Bricklayers Pension Fund of WV.pdf pg 18</i>	100% Life Annuity	Same as Pre-2021 Zone Cert	Same as Active	Other Change	
Marital Status	<i>2019AVR Bricklayers Pension Fund of WV.pdf pg 20</i>	Assumed 85% are married	Same as Pre-2021 Zone Cert	Same as Baseline	No Change	
Spouse Age Difference	<i>2019AVR Bricklayers Pension Fund of WV.pdf pg 20</i>	Males 3 years older	Same as Pre-2021 Zone Cert	Same as Baseline	No Change	
Active Participant Count	<i>2019AVR Bricklayers Pension Fund of WV.pdf pg 14</i>	56	55	41	Generally Acceptable Change	
New Entrant Profile	N/A	New entrants were assumed to be 29.25 years old, working 1,500 hours annually, with new hires split equally between Local I and Local 11. See page 4 and 5 of SFA Elig Cert CD Bricklayers Pension Fund of West Virginia for additional details on new entrants.	Same as Pre-2021 Zone Cert	See "Template 10 - New Entrant Profile Description" attachment	Acceptable Change	
Missing or Incomplete Data	N/A	N/A	N/A	N/A	No Change	

Template 10

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

PLAN INFORMATION

Abbreviated Plan Name:	Bricklayers Pension Fund of West Virginia
EIN:	55-6029961
PN:	001

	(A)	(B)	(C)	(D)	(E)	
	Source of (B)	Assumption/Method Used in Most Recent Certification of Plan Status Completed Prior to 1/1/2021	Baseline Assumption/Method Used	Final SFA Assumption/Method Used	Category of assumption change from (B) to (D) per SFA Assumption Guidance	Comments
"Missing" Terminated Vested Participant Assumption	N/A	Our assumption is that older missing TVs will be eventually located and paid the actuarially increased value of their accrued benefit.	Same as Pre-2021 Zone Cert	Same as Baseline	No Change	
Treatment of Participants Working Past Retirement Date	<i>MUS_PB-#1706556-v1-bricklayers_w_va_-_pen_fund_-_signed_2014_document.pdf, pg 1 and pg 16</i>	Actuarial Increase using the applicable mortality table specified under Code § 417(e)(3)(8) by the Commissioner of Internal Revenue for the Plan Year of determination and interest equal to the lower of (i) 6% or (ii) the applicable interest rate specified under Code § 417(e)(3)(C) by the Commissioner of Internal Revenue for the most recent available calendar month preceding the calendar month for which determined.	Same as Pre-2021 Zone Cert	Same as Baseline	No Change	
Assumptions Related to Reciprocity	N/A	None	Same as Pre-2021 Zone Cert	Same as Baseline	No Change	
Other Demographic Assumption 1	N/A	N/A	N/A	N/A	No Change	
Other Demographic Assumption 2	N/A	N/A	N/A	N/A	No Change	

Template 10

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

PLAN INFORMATION

Abbreviated Plan Name:	Bricklayers Pension Fund of West Virginia
EIN:	55-6029961
PN:	001

	(A)	(B)	(C)	(D)	(E)	
	Source of (B)	Assumption/Method Used in Most Recent Certification of Plan Status Completed Prior to 1/1/2021	Baseline Assumption/Method Used	Final SFA Assumption/Method Used	Category of assumption change from (B) to (D) per SFA Assumption Guidance	Comments
Other Demographic Assumption 3	N/A	N/A	N/A	N/A	No Change	

NON-DEMOGRAPHIC ASSUMPTIONS

Contribution Base Units	<i>2019AVR Bricklayers Pension Fund of WV.pdf pg 14</i>	Hours worked will be equal to prior year's hours	Same as Pre-2021 Zone Cert	Same as Baseline		
Contribution Rate	<i>2019AVR Bricklayers Pension Fund of WV.pdf pg 19</i>	For Benefits: 'Local 1: \$2.00, Local 9: \$2.55, Local 11: \$0.90; Supplemental Contributions (no benefits) 'Local 1: \$2.65, Local 9: \$3.19, Local 11: \$1.23	For Benefits: 'Local 1: \$1.50, Local 9: \$1.60, Local 11: \$0.65; Supplemental Contributions (no benefits) 'Local 1: \$3.50, Local 9: \$4.45, Local 11: \$1.55	Same as Baseline	Acceptable Change	
Administrative Expenses	<i>2019AVR Bricklayers Pension Fund of WV.pdf pg 20</i>	\$68,000, which is the average of the actual expenses in the 3 previous years plus PBGC Premiums for the current year	\$68,000 per year with 2% inflation + PBGC Premiums until 2051, including ARPA related scheduled increases, capped at 19% of Expected Benefit Payments for the year. Additionally, expenses paid due to SFA Application filing were reflected in the projection.	Same as Baseline	Acceptable Change	
Assumed Withdrawal Payments - Currently Withdrawn Employers	N/A	None assumed	Same as Pre-2021 Zone Cert	Same as Baseline		No change to ass
Assumed Withdrawal Payments -Future Withdrawals	N/A	None assumed	None asusmed through the SFA period ending in 2051	Same as Baseline		No change to ass
Other Assumption 1	N/A	N/A	N/A	N/A	No Change	

Template 10

v20230727

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

PLAN INFORMATION

Abbreviated Plan Name:	Bricklayers Pension Fund of West Virginia
EIN:	55-6029961
PN:	001

	(A)	(B)	(C)	(D)	(E)	
	Source of (B)	Assumption/Method Used in Most Recent Certification of Plan Status Completed Prior to 1/1/2021	Baseline Assumption/Method Used	Final SFA Assumption/Method Used	Category of assumption change from (B) to (D) per SFA Assumption Guidance	Comments
Other Assumption 2	N/A	N/A	N/A	N/A	No Change	
Other Assumption 3	N/A	N/A	N/A	N/A	No Change	

CASH FLOW TIMING ASSUMPTIONS

Benefit Payment Timing	N/A	Mid year	Same as Pre-2021 Zone Cert	Same as Baseline		No change to ass
Contribution Timing	N/A	Mid year	Same as Pre-2021 Zone Cert	Same as Baseline		No change to ass
Withdrawal Payment Timing	N/A	N/A	Same as Pre-2021 Zone Cert	Same as Baseline		No change to ass
Administrative Expense Timing	N/A	Mid year	Same as Pre-2021 Zone Cert	Same as Baseline		No change to ass
Other Payment Timing	N/A	N/A	Same as Pre-2021 Zone Cert	Same as Baseline		No change to ass

Create additional rows as needed.