

PLAN INFORMATION

Abbreviated Plan Name: GCIU – ERF
EIN: 91-6024903
PN: 001

**Special Financial Assistance Application
Section D, Item 1 - Cover Letter**

July 28, 2023

To: Pension Benefit Guaranty Corporation (PBGC)
From: Board of Trustees of the GCIU – Employer Retirement Fund
Re: Special Financial Assistance Application - Revised

Please find enclosed a revised application for **\$874,045,523** in Special Financial Assistance (SFA) as provided by the American Rescue Plan Act of 2021 (ARPA) for the GCIU – Employer Retirement Fund (“GCIU – ERF” or “Plan”).

This revised application has been completed in good faith based on our understanding of ARPA and PBGC’s Final Rule effective August 8, 2022. The following updated statements, certifications, and other documents are required in PBGC’s instructions for a revised application for SFA. Note that all items previously filed on March 3, 2023, as part of the initial application that have not changed as part of the revised application have been omitted.

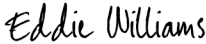
The Plan was identified as being in Priority Group 6 and made a timely initial application before the portal was closed. This revised application is submitted following the withdrawal of the Plan’s initial application.

The Trustees, in consultation with the Plan professionals, have reviewed the rules and regulations regarding the SFA application and the applicable restrictions following SFA approval. The Trustees have determined that it is in the best interest of the Plan participants to apply for SFA.

We appreciate your consideration of this request.

For any questions about this filing, please contact Rex Barker, at the following:
rex.barker@milliman.com, (206) 504-5751

Sincerely,

DocuSigned by:

Eddie Williams, Chairman
Board of Trustees of the
GCIU – Employer Retirement Fund
July 28, 2023

DocuSigned by:

Thomas Sarnecki, Secretary
Board of Trustees of the
GCIU – Employer Retirement Fund
July 28, 2023

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**Special Financial Assistance Application
Section D, Item 2 - Plan Sponsor Information**

The contact information for the plan sponsor and authorized representatives is provided below:

Plan Sponsor:

Board of Trustees of the
GCIU – Employer Retirement Fund
c/o Garth Fisher, Sr. Account Executive
Northwest Administrators, Inc.
2323 Eastlake Avenue East
Seattle, WA 98102-3393
gfisher@nwadmin.com
(206) 726-3244

Plan Sponsor’s Authorized Representatives:

Eddie Williams, Chairman
Board of Trustees of the
GCIU – Employer Retirement Fund
c/o Northwest Administrators, Inc.
2323 Eastlake Avenue East
Seattle, WA 98102-3393
ew527@bellsouth.net
(404) 345-1654

Thomas Sarnecki, Secretary
Board of Trustees of the
GCIU – Employer Retirement Fund
c/o Northwest Administrators, Inc.
2323 Eastlake Avenue East
Seattle, WA 98102-3393
tomsarnecki@twc.com
(323) 365-8877

Other Authorized Representatives:

Jamie Baldwin
Legal Counsel
Kraw Law Group
1017 East Grand Avenue
Escondido, CA 92025-4604
jbaldwin@kraw.com
(760) 747-1100

Garth Fisher
Sr. Account Executive
Northwest Administrators, Inc.
2323 Eastlake Avenue East
Seattle, WA 98102-3393
gfisher@nwadmin.com
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Rex Barker
Actuary
Milliman
1301 Fifth Avenue, Suite 3800
Seattle, WA 98101-2635
rex.barker@milliman.com
(206) 504-5751

Kelly Coffing
Actuary
Milliman
1301 Fifth Avenue, Suite 3800
Seattle, WA 98101-2635
kelly.coffing@milliman.com
(206) 504-5803

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Special Financial Assistance Application**Section D, Item 5 – Narrative Description of Future Contributions and Withdrawal Liability Payments**

For this revised application, all materials included as part of the initial application for Section D, Item 5 continue to be applicable to the revised application, except as noted below.

Revision to Future Withdrawal Liability Payments

The general methodology for expected future withdrawal liability payments is unchanged from the initial application, as follows:

- All withdrawn employers currently making payments as of the SFA measurement date according to a schedule will continue for the duration of their schedule, except that, in aggregate, there will be a cumulative 0.5% annual default rate.
- For employers that we know have withdrawn but have not been assessed as of the SFA measurement date, we've included their potential future payment schedules, based on reasonable expectations of each employer's likelihood of starting and continuing payments, as well as the 0.5% annual default rate.
- We reflect any settlement activity in early 2023 that was known as of the SFA measurement date.
- Consistent with the ongoing 3% contribution decline assumption, we do not include an explicit assumption for future employer withdrawals.

Subsequent to the initial application and prior to this revised application, there have been legal developments and other activity that represent a significant change in anticipated plan experience with respect to withdrawal liability income. PBGC assumptions guidance indicates that it is acceptable to reflect such changes that occur prior to this revised application. The changes from our original application are as follows:

- A court decision was issued in an ongoing withdrawal liability dispute with a large former employer (challenging the discount rate assumption used for UVB), which significantly reduced the employer's future payments, and awarded the employer a refund of prior payments. Accordingly, expected withdrawal liability payments for 2023 and future years have been adjusted to reflect the refund amount and the lower future payments, based on the terms of a settlement agreement with the employer.
- We have also refined expected withdrawal liability payments for a handful of other employers, where current expectations differ from our original application. This includes reflecting recent settlements and court decisions, resumption of monthly payments, refinements to underlying payment schedules, and recent defaults.
- Additional details regarding the above can be provided as needed.

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**Special Financial Assistance Application
Section D, Item 6 – Assumption Information**

For this revised application, all materials included as part of the initial application for Section D, Item 6 continue to be applicable to the revised application, except as noted below.

6b – Identification and rationale for assumption changes used to determine the SFA amount that are different from those used in the 2020 zone status certification:

- Updates for Deceased Vested Terminated Participants
 - 2020 zone certification: Not applicable.
 - SFA Amount: For the revised application, an independent death audit conducted by the PBGC determined that a group of vested terminated participants were likely deceased as of the census date. This group was reviewed to confirm whether those participants had surviving spouses, with 80% of the remaining participants assumed to have a surviving spouse, consistent with our valuation assumptions. The revised SFA amount reflects updated known and assumed surviving spouses in projected participant counts and benefit payments. Relative to the participant counts shown in the January 1, 2022 actuarial valuation report, the results of this audit changed the participant counts as shown in the following table:

<u>As of 1/1/2022</u>	<u>Actives</u>	<u>Deferred participants and beneficiaries</u>	<u>In-pay participants</u>	<u>Total</u>
Valuation Report	1,518	15,525	24,739	41,782
PBGC death audit	NA	(680)	NA	(680)
Confirmed beneficiaries	NA	28	NA	28
Assumed beneficiaries	NA	522	NA	522
SFA application	1,518	15,395	24,739	41,652

- The 2020 zone certification did not reflect these deaths or surviving spouses, as fund records did not indicate their deaths. Reflecting them in the revised application is appropriate, given the findings of the PBGC death audit.
- As directed by the PBGC, as this is an acceptable change in the underlying census data, the revisions from this change are incorporated in the baseline projections in Template 5A.
- Withdrawal Liability Payments
 - 2020 zone certification: \$26.8 million per annum based on withdrawn employers currently making payments, level through 2031, the projected plan year of insolvency. No future withdrawals are assumed.
 - SFA Amount: Updated starting withdrawal liability payment amount based on previously withdrawn employers who are making payments or for whom settlements are known as of filing this revised application. As noted in Section D, Item 5 of the initial application, we refined projected payments according to each employer's payment schedules, with an allowance for future defaults at an annual rate of 0.5%. Further, for withdrawn employers that have not been

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assessed as of filing this revised application, their payment schedules and potential for collectability have been approximated based on the information available for each employer. No explicit assumption is made for withdrawn employers after the SFA measurement date. For this revised application, we have reflected updated expected payment schedules for recent developments, as discussed in Section D, Item 5.

- The original withdrawal liability assumption was sufficiently reasonable for projecting impending insolvency in 2031. The revised assumption provides for a more refined approach appropriate for a longer term projection and reflects recent developments since our initial application and prior to submitting this revised application. We believe the revised assumption is a reasonable expectation of future withdrawal liability receipts of the Plan at the time of the revised application.

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Special Financial Assistance Application

Section E, Item 5 – SFA Amount Certification

Based on an SFA Measurement Date of December 31, 2022, adjusted participant census data as of January 1, 2022, asset information, and actuarial assumptions outlined with this revised application, we hereby certify that the requested SFA amount of \$874,045,523 has been calculated pursuant to our understanding of the Employee Retirement Income Security Act of 1974 (ERISA) section 4262 and the PBGC's Final Rule effective August 8, 2022.

Reliance

In preparing this report, we relied, without audit, on information (both written and oral) supplied by the Plan's Trustees, Administrator, investment managers, investment consultant, PBGC, and legal counsel. This information includes, but is not limited to, plan documents and summaries, participant data, and financial information. We found this information to be reasonably consistent and comparable with information used for other purposes. The results depend on the integrity of this information. If any of this information is incomplete or inaccurate, our results may be different, and our calculations may need to be revised. Except as otherwise noted, these results are based on the data, methods, and assumptions detailed in our January 1, 2022 actuarial valuation.

Limited Use

Actuarial computations presented here were prepared to determine the amount of the Plan's SFA as outlined in section 4262 of ERISA and PBGC's SFA regulation (29 CFR part 4262). Determinations for other purposes (such as for assessing benefit security upon potential plan termination) may yield significantly different results from those presented here.

Future actuarial measurements may differ significantly from the current measurements presented in this report due to factors such as, but not limited to, the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; increases or decreases expected as part of the natural operation of the methodology used for these measurements (such as the end of an amortization period or additional cost or contribution requirements based on plan funded status); and changes in plan provisions or applicable law.

Limited Distribution

Milliman's work is prepared solely for the internal business use of the Plan's Trustees and may not be provided to third parties without our prior written consent. We understand that this application will be provided to the Pension Benefit Guaranty Corporation (PBGC), the Treasury Department, and may be published in its entirety on the PBGC's publicly accessible website. Milliman does not intend to benefit or create a legal duty to any third-party recipient of its work product. Milliman's consent to release its work product to any third party may be conditioned on the third party signing a release, subject to the following exceptions:

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- The Plan may provide a copy of Milliman’s work, in its entirety, to the Plan’s professional service advisors who are subject to a duty of confidentiality and who agree to not use Milliman’s work for any purpose other than to benefit the Plan.
- The Plan may distribute certain work product that Milliman and the Plan mutually agree is appropriate as may be required by the Pension Protection Act of 2006.

Any third-party recipient of this work product who desires professional guidance should not rely upon Milliman’s work product, but should engage qualified professionals for advice appropriate to its own specific needs.

The consultants who worked on this assignment are pension actuaries. Milliman’s advice is not intended to be a substitute for qualified legal or accounting counsel.

Certification

On the basis of the foregoing, we hereby certify that to the best of our knowledge and belief, this report is complete and accurate and has been prepared in accordance with generally recognized and accepted actuarial principles and practices, which are consistent with the principles prescribed by the Actuarial Standards Board and the Code of Professional Conduct and Qualification Standards for Actuaries Issuing Statements of Actuarial Opinion in the United States promulgated by the American Academy of Actuaries. We are members of the American Academy of Actuaries and meet its Qualification Standards to render the actuarial opinion contained herein.



Rex Barker, FSA, EA, MAAA
Consulting Actuary
Enrolled Actuary Number 23-06932
July 28, 2023



Kelly Coffing, FSA, EA, MAAA
Principal and Consulting Actuary
Enrolled Actuary Number 23-06596
July 28, 2023

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Special Financial Assistance Application

Section E, Item 6 – Fair Market Value of Assets Certification

Based on the financial information as of December 31, 2022, as prepared by the Plan’s custodian, administrator, and investment managers and consultant, we hereby certify the fair market value of assets as of the SFA measurement date (December 31, 2022) is \$842,978,171.

This amount is substantiated with the asset information and unaudited financial statements provided with Section B, Items 6 (**Item8-MVAandAccountStatements.pdf**, revised) and 7 (**Item9-GCIU - Employer Retirement Fund - Financial Statements 2022.12.pdf**, previously provided). The former includes a detailed summary of all accounts, which has been revised to update previously estimated values of four illiquid investments as of December 31, 2022. Also included is a reconciliation of the fair market value of assets from the date of the most recent audited plan financial statements (December 31, 2021) to the SFA measurement date (December 31, 2022), including beginning and ending fair market value of assets for the period as well contributions, withdrawal liability payments, benefits paid, administrative expenses, and investment income during the period.

DocuSigned by:

[REDACTED]

Eddie Williams, Chairman
Board of Trustees of the
GCIU – Employer Retirement Fund
July 28, 2023

DocuSigned by:

[REDACTED]

Thomas Sarnecki, Secretary
Board of Trustees of the
GCIU – Employer Retirement Fund
July 28, 2023

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Special Financial Assistance Application

Section E, Item 10 – Penalty of Perjury Statement

Under penalty of perjury under the laws of the United States of America, we declare that we are authorized Trustees who are current members of the Board of Trustees of the GCIU – Employer Retirement Fund and that we have examined this application, including accompanying documents, and, to the best of our knowledge and belief, the application contains all the relevant facts relating to the application, all statements of fact contained in the application are true, correct, and not misleading because of omission of any material fact; and all accompanying documents are what they purport to be.

DocuSigned by:

Eddie Williams

[REDACTED]
Eddie Williams, Chairman
Board of Trustees of the
GCIU – Employer Retirement Fund
July 28, 2023

DocuSigned by:

Tom Sarnecki

[REDACTED]
Thomas Sarnecki, Secretary
Board of Trustees of the
GCIU – Employer Retirement Fund
July 28, 2023

Application Checklist

v20230727

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


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

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

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

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

General instructions for completing the Application Checklist:

Complete all items that are shaded: 

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

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

Instructions for specific columns:

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

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

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

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

Additional guidance is provided in the following columns:

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

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

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

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

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

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

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

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

Version Updates (newest version at top)

Version	Date updated
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v07272023p	07/27/2023	Updated checklist to include new Template 10 requirement and reflect changes to eligibility and death audit instructions
v20221129p	11/29/2022	Updated checklist item 11. for new death audit requirements
v20220802p	08/02/2022	Fixed some of the shading in the checklist
v20220706p	07/06/2022	

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

v20230727

APPLICATION CHECKLIST

Plan name:	GCIU – Employer Retirement Fund
EIN:	91-6024903
PN:	001
SFA Amount Requested:	\$874,045,523.00

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

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

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

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

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
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	Yes	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	N/A
e.		Has this plan been terminated?	Yes No	No	N/A	N/A	If terminated, provide date of plan termination.	N/A	N/A
f.		Is this plan a MPRA plan as defined under § 4262.4(a)(3) of PBGC's SFA regulation?	Yes No	No	N/A	N/A		N/A	N/A
1.	Section B, Item (1)a.	Does the application include the most recent plan document or restatement of the plan document and all amendments adopted since the last restatement (if any)?	Yes No	N/A		N/A	Information was previously provided as part of the initial application	Pension plan documents, all versions available, and all amendments signed and dated	N/A
2.	Section B, Item (1)b.	Does the application include the most recent trust agreement or restatement of the trust agreement, and all amendments adopted since the last restatement (if any)?	Yes No	N/A		N/A	Information was previously provided as part of the initial application	Pension plan documents, all versions available, and all amendments signed and dated	N/A
3.	Section B, Item (1)c.	Does the application include the most recent IRS determination letter? Enter N/A if the plan does not have a determination letter.	Yes No N/A	N/A		N/A	Information was previously provided as part of the initial application	Pension plan documents, all versions available, and all amendments signed and dated	N/A
4.	Section B, Item (2)	Does the application include the actuarial valuation report for the 2018 plan year and each subsequent actuarial valuation report completed before the filing date of the initial application? Enter N/A if no actuarial valuation report was prepared because it was not required for any requested year. Is each report provided as a separate document using the required filename convention?	Yes No N/A	N/A		N/A	Information was previously provided as part of the initial application	Most recent actuarial valuation for the plan	YYYYAVR Plan Name
5.a.		Does the application include the most recent rehabilitation plan (or funding improvement plan, if applicable), including all subsequent amendments and updates, and the percentage of total contributions received under each schedule of the rehabilitation plan or funding improvement plan for the most recent plan year available?	Yes No	N/A		N/A	Information was previously provided as part of the initial application	Rehabilitation plan (or funding improvement plan, if applicable)	N/A

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

v20230727

APPLICATION CHECKLIST

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

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
5.b.	Section B, Item (3)	If the most recent rehabilitation plan does not include historical documentation of rehabilitation plan changes (if any) that occurred in calendar year 2020 and later, does the application include an additional document with these details? Enter N/A if the historical document is contained in the rehabilitation plans.	Yes No N/A	N/A		N/A	The Rehabilitation Plan in the initial application contains all changes	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	N/A		N/A	Information was previously provided as part of the initial application	Latest annual return/report of employee benefit plan (Form 5500)	YYYYForm5500 Plan Name
7.a.		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	N/A		N/A	Information was previously provided as part of the initial application	Zone certification	YYYYZoneYYYYMMDD Plan Name, where the first "YYYY" is the applicable plan year, and "YYYYMMDD" is the date the certification was prepared.
7.b.	Section B, Item (5)	Does the application include documentation for all zone certifications that clearly identifies all assumptions used including the interest rate used for funding standard account purposes? If such information is provided in an addendum, addendums are only required for the most recent actuarial certification of plan status completed before January 1, 2021 and each subsequent annual certification. Is this information included in the single document in Checklist Item #7.a. for the applicable plan year?	Yes No N/A	N/A	N/A - include as part of documents in Checklist Item #7.a.	N/A	Information was previously provided as part of the initial application	N/A - include as part of documents in Checklist Item #7.a.	N/A - included in a single document for each plan year - See Checklist Item #7.a.
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	N/A	N/A - include as part of documents in Checklist Item #7.a.	N/A	Information was previously provided as part of the initial application	N/A - include as part of documents in Checklist Item #7.a.	N/A - included in a single document for each plan year - See Checklist Item #7.a.

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

v20230727

APPLICATION CHECKLIST

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
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	Item8-MVAandAccountStatements.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	N/A		N/A	Information was previously provided as part of the initial application	Plan's most recent financial statement (audited, or unaudited if audited not available)	N/A
10.	Section B, Item (8)	Does the application include all of the plan's written policies and procedures governing the plan's determination, assessment, collection, settlement, and payment of withdrawal liability? Are all such items included as a single document using the required filenaming convention?	Yes No N/A	N/A		N/A	Information was previously provided as part of the initial application	Pension plan documents, all versions available, and all amendments signed and dated	WDL Plan Name
11.a.	Section B, Item (9)a.	Does the application include documentation of a death audit to identify deceased participants that was completed on the census data used for SFA purposes, including identification of the service provider conducting the audit, date performed, the participant counts (provided separately for current retirees and beneficiaries, current terminated vested participants not yet in pay status, and current active participants) run through the death audit, and a copy of the results of the audit provided to the plan administrator by the service provider? If applicable, has personally identifiable information in this report been redacted prior to submission to PBGC? Is this information included as a single document using the required filenaming convention?	Yes No	N/A		N/A	Information was previously provided as part of the initial application	Pension plan documents, all versions available, and all amendments signed and dated	Death Audit Plan Name
11.b.		If any known deaths occurred before the date of the census data used for SFA purposes, is a statement certifying these deaths were reflected for SFA calculation purposes provided?	Yes No N/A	N/A	N/A - include as part of documents in Checklist Item #11.a.	N/A	Information was previously provided as part of the initial application	N/A	N/A - include as part of documents in Checklist Item #11.a.
11.c.	Section B, Item (9)b.	Does the application include full census data (Social Security Number and name) of all terminated vested participants that were included in the SFA projections? Is this information provided in Excel, or in an Excel-compatible format?	Yes No N/A	N/A		N/A	Information was previously provided as part of the initial application	Submit the data file and the date of the census data through PBGC's secure file transfer system, Leapfile. Go to http://pbgc.leapfile.com , click on "Secure Upload" and then enter sfa@pbgc.gov as the recipient email address and upload the file(s) for secure transmission.	Include as the subject "Submission of Terminated Vested Census Data for (Plan Name)," and as the memo "(Plan Name) terminated vested census data dated (date of census data) through Leapfile for independent audit by PBGC."

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

v20230727

APPLICATION CHECKLIST

Plan name:	GCIU – Employer Retirement Fund
EIN:	91-6024903
PN:	001
SFA Amount Requested:	\$874,045,523.00

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

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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	N/A		N/A	Information was previously provided as part of the initial application	Other	N/A
13.	Section C, Item (1)	Does the application include the plan's projection of expected benefit payments that should have been attached to the Form 5500 Schedule MB in response to line 8b(1) on the Form 5500 Schedule MB for plan years 2018 through the last year the Form 5500 was filed by the filing date of the initial application? Enter N/A if the plan is not required to respond Yes to line 8b(1) on the Form 5500 Schedule MB. See Template 1. Does the uploaded file use the required filenaming convention?	Yes No N/A	N/A		N/A	Information was previously provided as part of the initial application	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	Information was previously provided as part of the initial application	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	N/A		N/A	Information was previously provided as part of the initial application	Historical Plan Financial Information (CBUs, contribution rates, contribution amounts, withdrawal liability payments)	Template 3 Plan Name

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

v20230727

APPLICATION CHECKLIST

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EIN:	91-6024903
PN:	001
SFA Amount Requested:	\$874,045,523.00

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
16.a.	Section C, Items (4)a., (4)e., and (4)f.	Does the application include the information used to determine the amount of SFA for the plan using the <u>basic method</u> described in § 4262.4(a)(1) based on a deterministic projection and using the actuarial assumptions as described in § 4262.4(e)? See Template 4A, 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 GCIU-ERF.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)e. - MPRA plan information A.	If the plan is a MPRA plan, does the application also include the information used to determine the amount of SFA for the plan using the <u>increasing assets method</u> described in § 4262.4(a)(2)(i) based on a deterministic projection and using the actuarial assumptions as described in § 4262.4(e)? See Template 4A, 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	N/A	N/A - included as part of Template 4A Plan Name	N/A	The Plan is not a MPRA plan	N/A	N/A - included in Template 4A Plan Name
16.b.ii.	Addendum D Section C, Item (4)f. - MPRA plan information A.	If the plan is a MPRA plan for which the requested amount of SFA is determined using the <u>increasing assets method</u> described in § 4262.4(a)(2)(i), does the application also explicitly identify the projected SFA exhaustion year based on the <u>increasing assets method</u> ? See Template 4A, 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	N/A	N/A - included as part of Template 4A Plan Name	N/A	The Plan is not a MPRA plan	N/A	N/A - included in Template 4A Plan Name
16.b.iii.	Addendum D Section C, Item (4)a. - MPRA plan information B Addendum D Section C, Item (4)e. (4)f., and (4)g. - MPRA plan information B.	If the plan is a MPRA plan for which the requested amount of SFA is determined using the <u>present value method</u> described in § 4262.4(a)(2)(ii), does the application also include the information for such plans as shown in Template 4B, including 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	The Plan is not a MPRA plan	N/A	Template 4B Plan Name
16.c.	Section C, Items (4)b. and (4)c.	Does the application include identification of the non-SFA interest rate and the SFA interest rate, including details on how each was determined? See Template 4A, 4A-1 Interest Rates sheet.	Yes No	Yes	N/A - included as part of Template 4A Plan Name	N/A		N/A	N/A - included in Template 4A Plan Name

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

v20230727

APPLICATION CHECKLIST

Plan name:	GCIU – Employer Retirement Fund
EIN:	91-6024903
PN:	001
SFA Amount Requested:	\$874,045,523.00

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

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

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

v20230727

APPLICATION CHECKLIST

Plan name:	GCIU – Employer Retirement Fund
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SFA Amount Requested:	\$874,045,523.00

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

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

v20230727

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SFA Amount Requested:	\$874,045,523.00

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

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

v20230727

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
19.a.	Section C, Item (7)a.	For plans eligible for SFA under § 4262.3(a)(1) or § 4262.3(a)(3), does the application include a table identifying which assumptions/methods used in determining the plan's eligibility for SFA differ from those used in the pre-2021 certification of plan status, and does that table include brief explanations as to why using those assumptions/methods is no longer reasonable and why the changed assumptions/methods are reasonable (an abbreviated version of information provided in Checklist Item #28.a.)? Enter N/A if the plan is eligible for SFA under § 4262.3(a)(2) or § 4262.3(a)(4) or if the plan is eligible based on a certification of plan status completed before 1/1/2021. Also enter N/A if the plan is eligible based on a certification of plan status completed after 12/31/2020 but that reflects the same assumptions as those in the pre-2021 certification of plan status. See Template 7, 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	N/A		N/A	The Plan is eligible based on a certification of plan status completed before 1/1/2021.	Financial assistance spreadsheet (template)	Template 7 Plan Name.
19.b.	Section C, Item (7)b.	Does the application include a table identifying which assumptions/methods used to determine the requested SFA differ from those used in the pre-2021 certification of plan status (except the interest rates used to determine SFA)? Does this item include brief explanations as to why using those original assumptions/methods is no longer reasonable and why the changed assumptions/methods are reasonable? If a changed assumption is an extension of the CBU assumption or the administrative expenses assumption as described in Paragraph A "Adoption of assumptions not previously factored into pre-2021 certification of plan status" of Section III, Acceptable Assumption Changes of PBGC's SFA assumptions guidance, does the application state so? This should be an abbreviated version of information provided in Checklist Item #28.b. See Template 7, 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 GCIU-ERF.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 GCIU-ERF.xlsx	N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 8 Plan Name

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

v20230727

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SFA Amount Requested:	\$874,045,523.00

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

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

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

v20230727

APPLICATION CHECKLIST

Plan name:	GCIU – Employer Retirement Fund
EIN:	91-6024903
PN:	001
SFA Amount Requested:	\$874,045,523.00

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

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

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

v20230727

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

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

v20230727

APPLICATION CHECKLIST

Plan name:	GCIU – Employer Retirement Fund
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PN:	001
SFA Amount Requested:	\$874,045,523.00

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30.b.	Section E, Item (1) - Addendum A	If the plan is required to provide information required by Addendum A of the SFA Filing Instructions (for "certain events"), are the additional Checklist Items #40.a. through #49.b. completed? Enter N/A if the plan is not required to submit the additional information described in Addendum A.	Yes No N/A	N/A	N/A	N/A	The Plan is not required to submit the additional information described in Addendum A.	Special Financial Assistance Checklist	N/A
31.	Section E, Item (2)	If the plan claims SFA eligibility under § 4262.3(a)(1) of PBGC's SFA regulation based on a certification by the plan's enrolled actuary of plan status for SFA eligibility purposes completed on or after January 1, 2021, does the application include: (i) plan actuary's certification of plan status for SFA eligibility purposes for the specified year (and, if applicable, for each plan year after the plan year for which the pre-2021 zone certification was prepared and for the plan year immediately prior to the specified year)? (ii) for each certification in (i) above, does the application include all details and additional information described in Section B, Item (5) of the SFA Filing Instructions, including clear documentation of all assumptions, methods and census data used? (iii) for each certification in (i) above, does the application identify all assumptions and methods that are different from those used in the pre-2021 zone certification? Does the certification by the plan's enrolled actuary include clear indication of all assumptions and methods used including source of and date of participant data, measurement date, and a statement that the actuary is qualified to render the actuarial opinion? If the plan does not claim SFA eligibility under § 4262.3(a)(1) or claims SFA eligibility under § 4262.3(a)(1) using a zone certification completed before January 1, 2021, enter N/A. Is the information for this Checklist Item #31 contained in a single document and uploaded using the required filenaming convention?	Yes No N/A	N/A		N/A	The Plan claims SFA eligibility under § 4262.3(a)(1) using a zone certification completed before January 1, 2021.	Financial Assistance Application	SFA Elig Cert CD Plan Name

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

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APPLICATION CHECKLIST

Plan name:	GCIU – Employer Retirement Fund
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Explain all N/A responses. Provide comments where noted. Also add any other optional explanatory comments.

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
32.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 #32.a. and #32.b. contained in a single document and uploaded using the required filenaming convention?</p>		N/A		N/A	The Plan claims SFA eligibility under § 4262.3(a)(1) using a zone certification completed before January 1, 2021.	Financial Assistance Application	SFA Elig Cert C Plan Name
32.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 what test(s) under section 305(b)(2) of ERISA is met for the specified year listed above?</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 receivable that is utilized in the calculation of the modified funded percentage?</p> <p>Enter N/A if the plan does not claim SFA eligibility under §4262.3(a)(3).</p>	Yes No N/A	N/A	N/A - included with SFA Elig Cert C Plan Name	N/A	The Plan claims SFA eligibility under § 4262.3(a)(1) using a zone certification completed before January 1, 2021.	Financial Assistance Application	N/A - included in SFA Elig Cert C Plan Name

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

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APPLICATION CHECKLIST

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

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33.	Section E, Item (4)	If the plan's application is submitted on or prior to March 11, 2023, does the application include a certification from the plan's enrolled actuary that the plan is eligible for priority status, with specific identification of the applicable priority group? This item is not required (enter N/A) if the plan is insolvent, has implemented a MPRA suspension as of 3/11/2021, is in critical and declining status and had 350,000+ participants, or is listed on PBGC's website at www.pbgc.gov as being in priority group 6. See § 4262.10(d). Does the certification by the plan's enrolled actuary include clear indication of all assumptions and methods used including source of and date of participant data, measurement date, and a statement that the actuary is qualified to render the actuarial opinion? Is the filename uploaded using the required filenaming convention?	Yes No N/A	N/A		N/A	The Plan is listed on PBGC's website as being in priority group 6.	Financial Assistance Application	PG Cert Plan Name
34.a.		Does the application include the certification by the plan's enrolled actuary that the requested amount of SFA is the amount to which the plan is entitled under section 4262(j)(1) of ERISA and § 4262.4 of PBGC's SFA regulation? Does this certification include: (i) plan actuary's certification that identifies the requested amount of SFA and certifies that this is the amount to which the plan is entitled? (ii) clear indication of all assumptions and methods used including source of and date of participant data, measurement date, and a statement that the actuary is qualified to render the actuarial opinion? Is the information in Checklist #34.a. combined with #34.b. (if applicable) as a single document, and uploaded using the required filenaming convention?	Yes No	Yes	SFA Amount Cert GCIU-ERF.pdf	N/A		Financial Assistance Application	SFA Amount Cert Plan Name
34.b.	Section E, Item (5)	If the plan is a MPRA plan, does the certification by the plan's enrolled actuary identify the amount of SFA determined under the basic method described in § 4262.4(a)(1) and the amount determined under the increasing assets method in § 4262.4(a)(2)(i)? If the amount of SFA determined under the "present value method" described in § 4262.4(a)(2)(ii) is not the greatest amount of SFA under § 4262.4(a)(2), does the certification state as such? If the amount of SFA determined under the "present value method" described in § 4262.4(a)(2)(ii) is the greatest amount of SFA under § 4262.4(a)(2), does the certification identify that amount? Enter N/A if the plan is not a MPRA plan.	Yes No N/A	N/A	N/A - included with SFA Amount Cert Plan Name	N/A	The Plan is not a MPRA plan	N/A - included in SFA Amount Cert Plan Name	N/A - included in SFA Amount Cert Plan Name

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

v20230727

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

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35.	Section E, Item (6)	Does the application include the plan sponsor's identification of the amount of fair market value of assets at the SFA measurement date and certification that this amount is accurate? Does the application also include: (i) information that substantiates the asset value and how it was developed (e.g., trust or account statements, specific details of any adjustments)? (ii) a reconciliation of the fair market value of assets from the date of the most recent audited plan financial statements to the SFA measurement date (showing beginning and ending fair market value of assets for this period as well as the following items for the period: contributions, withdrawal liability payments, benefits paid, administrative expenses, and investment income)? With the exception of account statements and financial statements already provided as Checklist Items #8 and #9, is all information contained in a single document that is uploaded using the required filenaming convention?	Yes No	Yes	FMV Cert GCIU-ERF.pdf	N/A		Financial Assistance Application	FMV Cert Plan Name
36.	Section E, Item (7)	Does the application include a copy of the executed plan amendment required by § 4262.6(e)(1) of PBGC's SFA regulation which (i) is signed by authorized trustee(s) of the plan and (ii) includes the plan compliance language in Section E, Item (7) of the SFA Filing Instructions?	Yes No	N/A		N/A	Information was previously provided as part of the initial application	Pension plan documents, all versions available, and all amendments signed and dated	Compliance Amend Plan Name
37.	Section E, Item (8)	In the case of a plan that suspended benefits under section 305(e)(9) or section 4245 of ERISA, does the application include: (i) a copy of the proposed plan amendment(s) required by § 4262.6(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	The Plan has not suspended benefits.	Pension plan documents, all versions available, and all amendments signed and dated	Reinstatement Amend Plan Name
38.	Section E, Item (9)	In the case of a plan that was partitioned under section 4233 of ERISA, does the application include a copy of the executed plan amendment required by § 4262.9(c)(2)? Enter N/A if the plan was not partitioned. Is the document uploaded using the required filenaming convention?	Yes No N/A	N/A		N/A	The Plas was not partitioned	Pension plan documents, all versions available, and all amendments signed and dated	Partition Amend Plan Name

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

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39.	Section E, Item (10)	Does the application include one or more copies of the penalties of perjury statement (see Section E, Item (10) of the SFA Filing Instructions) that (a) are signed by an authorized trustee who is a current member of the board of trustees, and (b) includes the trustee's printed name and title. Is all such information included in a single document and uploaded using the required filenaming convention?	Yes No	Yes	Penalty GCIU-ERF.pdf	N/A		Financial Assistance Application	<i>Penalty Plan Name</i>
Additional Information for Certain Events under § 4262.4(f) - Applicable to Any Events in § 4262.4(f)(2) through (f)(4) and Any Mergers in § 4262.4(f)(1)(ii)									
NOTE: If the plan is not required to provided information described in Addendum A of the SFA Filing Instructions, the Plan Response should be left blank for the remaining Checklist Items.									
40.a.	Addendum A for Certain Events Section C, Item (4)	Does the application include an additional version of Checklist Item #16.a. (also including Checklist Items #16.c., #16.d., and #16.e.), that shows the determination of the SFA amount <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.
40.b.i.	Addendum A for Certain Events Section C, Item (4)	If the plan is a MPRA plan for which the requested amount of SFA is based on the <u>increasing assets method</u> described in § 4262.4(a)(2)(i), does the application also include an additional version of Checklist Item #16.b.i. that shows the determination of the SFA amount using the <u>increasing assets method</u> as if any events had not occurred? See Template 4A, sheet <i>4A-5 SFA Details .5(a)(2)(i)</i> . Enter N/A if the plan is not a MPRA Plan or if the plan is a MPRA plan for which the requested amount of SFA is based on the present value method.	Yes No N/A		N/A - included as part of file in Checklist Item #40.a.	N/A		N/A	N/A - included as part of file in Checklist Item #40.a.
40.b.ii.	Addendum A for Certain Events Section C, Item (4)	If the plan is a MPRA plan for which the requested amount of SFA is based on the <u>increasing assets method</u> described in § 4262.4(a)(2)(i), does the application also include an additional version of Checklist Item #16.b.ii. that explicitly identifies the projected SFA exhaustion year based on the <u>increasing assets method</u> ? See Template 4A, <i>4A-5 SFA Details .4(a)(2)(i)</i> sheet and Addendum D. Enter N/A if the plan is not a MPRA Plan or if the plan is a MPRA plan for which the requested amount of SFA is based on the present value method.	Yes No N/A			N/A		N/A	N/A - included as part of file in Checklist Item #40.a.

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

v20230727

APPLICATION CHECKLIST

Plan name:	GCIU – Employer Retirement Fund
EIN:	91-6024903
PN:	001
SFA Amount Requested:	\$874,045,523.00

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
40.b.iii.	Addendum A for Certain Events Section C, Item (4)	If the plan is a MPRA plan for which the requested amount of SFA is based on the <u>present value method</u> described in § 4262.4(a)(2)(ii), does the application also include an additional version of Checklist Item #16.b.iii. that shows the determination of the SFA amount using the <u>present value method</u> as if any events had not occurred? See Template 4B, sheet <i>4B-1 SFA Ben Pmts</i> , sheet <i>4B-2 SFA Details .4(a)(2)(ii)</i> , and sheet <i>4B-3 SFA Exhaustion</i> . Enter N/A if the plan is not a MPRA Plan or if the plan is a MPRA plan for which the requested amount of SFA is based on the increasing assets method.	Yes No N/A			N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	For additional submission due to any event: <i>Template 4B Plan Name CE</i> . For an additional submission due to a merger, <i>Template 4B Plan Name Merged</i> , where "Plan Name Merged" is an abbreviated version of the plan name for the separate plan involved in the merger.
41.	Addendum A for Certain Events Section C, Item (4)	For any merger, does the application show the SFA determination for this plan <u>and for each plan merged into this plan</u> (each of these determined as if they were still separate plans)? See Template 4A for a non-MPRA plan using the basic method, and for a MPRA plan using the increasing assets method. See Template 4B for a MPRA Plan using the present value method. Enter N/A if the plan has not experienced a merger.	Yes No N/A			N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	For an additional submission due to a merger, <i>Template 4A (or Template 4B) Plan Name Merged</i> , where "Plan Name Merged" is an abbreviated version of the plan name for the separate plan involved in the merger.
42.a.	Addendum A for Certain Events Section D	Does the application include a narrative description of any event and any merger, including relevant supporting documents which may include plan amendments, collective bargaining agreements, actuarial certifications related to a transfer or merger, or other relevant materials?	Yes No		N/A - included as part of SFA App Plan Name		For each Checklist Item #42.a. through #45.b., identify the relevant page number(s) within the single document.	Financial Assistance Application	<i>SFA App Plan Name</i>
42.b.	Addendum A for Certain Events Section D	For a transfer or merger event, does the application include identifying information for all plans involved including plan name, EIN and plan number, and the date of the transfer or merger?	Yes No		N/A - included as part of SFA App Plan Name			Financial Assistance Application	N/A - included as part of SFA App Plan Name
43.a.	Addendum A for Certain Events Section D	Does the narrative description in the application identify the amount of SFA reflecting any event, the amount of SFA determined as if the event had not occurred, and confirmation that the requested SFA is no greater than the amount that would have been determined if the event had not occurred, unless the event is a contribution rate reduction and such event lessens the risk of loss to plan participants and beneficiaries?	Yes No		N/A - included as part of SFA App Plan Name			Financial Assistance Application	N/A - included as part of SFA App Plan Name
43.b.	Addendum A for Certain Events Section D	For a merger, is the determination of SFA as if the event had not occurred equal to the sum of the amount that would be determined for this plan and each plan merged into this plan (each as if they were still separate plans)? Enter N/A if the event described in Checklist Item #42.a. was not a merger.	Yes No N/A		N/A - included as part of SFA App Plan Name			Financial Assistance Application	N/A - included as part of SFA App Plan Name

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

v20230727

APPLICATION CHECKLIST

Plan name:	GCIU – Employer Retirement Fund
EIN:	91-6024903
PN:	001
SFA Amount Requested:	\$874,045,523.00

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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
44.a.	Addendum A for Certain Events Section D	Does the application include an additional version of Checklist Item #25 that shows the determination of SFA eligibility as if any events had not occurred?	Yes No		N/A - included as part of SFA App Plan Name			Financial Assistance Application	N/A - included as part of SFA App Plan Name
44.b.	Addendum A for Certain Events Section D	For any merger, does this item include demonstrations of SFA eligibility for this plan and for each plan merged into this plan (each of these determined as if they were still separate plans)? Enter N/A if the event described in Checklist Item #42.a. was not a merger.	Yes No N/A		N/A - included as part of SFA App Plan Name			Financial Assistance Application	N/A - included as part of SFA App Plan Name
45.a.	Addendum A for Certain Events Section D	If the event is a contribution rate reduction and the amount of requested SFA is not limited to the amount of SFA determined as if the event had not occurred, does the application include a detailed demonstration that shows that the event lessens the risk of loss to plan participants and beneficiaries? Enter N/A if the event is not a contribution rate reduction, or if the event is a contribution rate reduction but the requested SFA is limited to the amount of SFA determined as if the event had not occurred.	Yes No N/A		N/A - included as part of SFA App Plan Name			Financial Assistance Application	N/A - included as part of SFA App Plan Name
45.b.	Addendum A for Certain Events Section D	Does the demonstration in Checklist Item #45.a. also identify all assumptions used, supporting rationale for the assumptions and other relevant information? Enter N/A if the plan entered N/A for Checklist Item #45.a.	Yes No N/A		N/A - included as part of SFA App Plan Name			Financial Assistance Application	N/A - included as part of SFA App Plan Name
46.a.	Addendum A for Certain Events Section E, Items (2) and (3)	Does the application include an additional certification from the plan's enrolled actuary with respect to the plan's SFA eligibility but with eligibility determined as if any events had not occurred? This should be in the format of Checklist Item #31 if the SFA eligibility is based on the plan status of critical and declining using a zone certification completed on or after January 1, 2021. This should be in the format of Checklist Items #32.a. and #32.b. if the SFA eligibility is based on the plan status of critical using a zone certification completed on or after January 1, 2021. If the above SFA eligibility is not based on § 4262.3(a)(1) or § 4262.3(a)(3) or is based on a zone certification completed prior to January 1, 2021, enter N/A. Is all relevant information contained in a single document and uploaded using the required filenaming convention?	Yes No N/A			N/A		Financial Assistance Application	SFA Elig Cert Plan Name CE

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

v20230727

APPLICATION CHECKLIST

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SFA Amount Requested:	\$874,045,523.00

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46.b.	Addendum A for Certain Events Section E, Items (2) and (3)	For any merger, does the application include additional certifications of the SFA eligibility for this plan and for each plan merged into this plan (each of these determined as if they were still separate plans)? If the above SFA eligibility is not based on § 4262.3(a)(1) or § 4262.3(a)(3) or is based on a zone certification completed prior to January 1, 2021, enter N/A. Enter N/A if the event described in Checklist Item #42.a. was not a merger.	Yes No N/A			N/A		Financial Assistance Application	SFA Elig Cert Plan Name Merged CE "Plan Name Merged" is an abbreviated version of the plan name for the separate plan involved in the merger.
47.a.	Addendum A for Certain Events Section E, Item (5)	Does the application include an additional certification from the plan's enrolled actuary with respect to the plan's SFA amount (in the format of Checklist Item #34.a.), but with the SFA amount determined as if any events had not occurred?	Yes No			N/A		Financial Assistance Application	SFA Amount Cert Plan Name CE
47.b.	Addendum A for Certain Events Section E, Item (5)	If the plan is a MPRA plan, does the certification in Checklist Item #46.a. identify the amount of SFA determined under the basic method described in § 4262.4(a)(1) and the amount determined under the increasing assets method in § 4262.4(a)(2)(i)? If the amount of SFA determined under the "present value method" described in § 4262.4(a)(2)(ii) is not the greatest amount of SFA under § 4262.4(a)(2), does the certification state as such? If the amount of SFA determined under the "present value method" described in § 4262.4(a)(2)(ii) is the greatest amount of SFA under § 4262.4(a)(2), does the certification identify that amount? Enter N/A if the plan is not a MPRA plan.	Yes No N/A		N/A - included in SFA Amount Cert Plan Name CE	N/A		N/A - included in SFA Amount Cert Plan Name	N/A - included in SFA Amount Cert Plan Name CE
47.c.	Addendum A for Certain Events Section E, Item (5)	Does the certification in Checklist Items #47.a. and #47.b. (if applicable) clearly identify all assumptions and methods used, sources of participant data and census data, and other relevant information?	Yes No		N/A - included in SFA Amount Cert Plan Name CE	N/A		N/A - included in SFA Amount Cert Plan Name	N/A - included in SFA Amount Cert Plan Name CE

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

v20230727

APPLICATION CHECKLIST

Plan name:	GCIU – Employer Retirement Fund
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Explain all N/A responses. Provide comments where noted. Also add any other optional explanatory comments.

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
48.a.	Addendum A for Certain Events Section E, Item (5)	For any merger, does the application include additional certifications of the SFA amount determined for this plan and for each plan merged into this plan (each of these determined as if they were still separate plans)? Enter N/A if the event described in Checklist Item #42.a. was not a merger.	Yes No N/A			N/A		Financial Assistance Application	<i>SFA Amount Cert Plan Name Merged CE</i> "Plan Name Merged" is an abbreviated version of the plan name for the separate plan involved in the merger.
48.b.	Addendum A for Certain Events Section E, Item (5)	For any merger, do the certifications clearly identify all assumptions and methods used, sources of participant data and census data, and other relevant information? Enter N/A if the event described in Checklist Item #42.a. was not a merger.	Yes No N/A		N/A - included in SFA Amount Cert Plan Name CE	N/A		N/A - included in SFA Amount Cert Plan Name CE	N/A - included in SFA Amount Cert Plan Name CE
49.a.	Addendum A for Certain Events Section E	If the event is a contribution rate reduction and the amount of requested SFA is not limited to the amount of SFA determined as if the event had not occurred, does the application include a certification from the plan's enrolled actuary (or, if appropriate, from the plan sponsor) with respect to the demonstration to support a finding that the event lessens the risk of loss to plan participants and beneficiaries? Enter N/A if the event is not a contribution rate reduction, or if the event is a contribution rate reduction but the requested SFA is limited to the amount of SFA determined as if the event had not occurred.	Yes No N/A			N/A		Financial Assistance Application	<i>Cont Rate Cert Plan Name CE</i>
49.b.	Addendum A for Certain Events Section E	Does the demonstration in Checklist Item #48.a. also identify all assumptions used, supporting rationale for the assumptions and other relevant information? Enter N/A if the event is not a contribution rate reduction, or if the event is a contribution rate reduction but the requested SFA is limited to the amount of SFA determined as if the event had not occurred.	Yes No N/A		N/A - included in Cont Rate Cert Plan Name CE	N/A		N/A - included in Cont Rate Cert Plan Name CE	N/A - included in Cont Rate Cert Plan Name CE

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

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

50.	Addendum A for Certain Events Section B, Item (1)a.	In addition to the information provided with Checklist Item #1, does the application also include similar plan documents and amendments for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)?	Yes No			N/A		Pension plan documents, all versions available, and all amendments signed and dated	N/A
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Application to PBGC for Approval of Special Financial Assistance (SFA)

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APPLICATION CHECKLIST

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51.	Addendum A for Certain Events Section B, Item (1)b.	In addition to the information provided with Checklist Item #2, does the application also include similar trust agreements and amendments for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)?	Yes No			N/A		Pension plan documents, all versions available, and all amendments signed and dated	N/A
52.	Addendum A for Certain Events Section B, Item (1)c.	In addition to the information provided with Checklist Item #3, does the application also include the most recent IRS determination for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)? Enter N/A if the plan does not have a determination letter.	Yes No N/A			N/A		Pension plan documents, all versions available, and all amendments signed and dated	N/A
53.	Addendum A for Certain Events Section B, Item (2)	In addition to the information provided with Checklist Item #4, for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii), does the application include the actuarial valuation report for the 2018 plan year and each subsequent actuarial valuation report completed before the application filing date?	Yes No			N/A	Identify here how many reports are provided.	Most recent actuarial valuation for the plan	YYYYAVR Plan Name Merged, where "Plan Name Merged" is abbreviated version of the plan name for the plan merged into this plan.
54.	Addendum A for Certain Events Section B, Item (3)	In addition to the information provided with Checklist Items #5.a. and #5.b., does the application include similar rehabilitation plan information for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)?	Yes No			N/A		Rehabilitation plan (or funding improvement plan, if applicable)	N/A
55.	Addendum A for Certain Events Section B, Item (4)	In addition to the information provided with Checklist Item #6, does the application include similar Form 5500 information for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)?	Yes No			N/A		Latest annual return/report of employee benefit plan (Form 5500)	YYYYForm5500 Plan Name Merged, "Plan Name Merged" is abbreviated version of the plan name for the plan merged into this plan.
56.	Addendum A for Certain Events Section B, Item (5)	In addition to the information provided with Checklist Items #7.a., #7.b., and #7.c., does the application include similar certifications of plan status for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)?	Yes No			N/A	Identify how many zone certifications are provided.	Zone certification	YYYYZoneYYYYMMDD Plan Name Merged, where the first "YYYY" is the applicable plan year, and "YYYYMMDD" is the date the certification was prepared. "Plan Name Merged" is an abbreviated version of the plan name for the plan merged into this plan.
57.	Addendum A for Certain Events Section B, Item (6)	In addition to the information provided with Checklist Item #8, does the application include the most recent cash and investment account statements for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)?	Yes No			N/A		Bank/Asset statements for all cash and investment accounts	N/A

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58.	Addendum A for Certain Events Section B, Item (7)	In addition to the information provided with Checklist Item #9, does the application include the most recent plan financial statement (audited, or unaudited if audited is not available) for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)?	Yes No			N/A		Plan's most recent financial statement (audited, or unaudited if audited not available)	N/A
59.	Addendum A for Certain Events Section B, Item (8)	In addition to the information provided with Checklist Item #10, does the application include all of the written policies and procedures governing the plan's determination, assessment, collection, settlement, and payment of withdrawal liability for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)? Are all such items included in a single document using the required filenaming convention?	Yes No			N/A		Pension plan documents, all versions available, and all amendments signed and dated	<i>WDL Plan Name Merged</i> , 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 B, Item (9)	In addition to the information provided with Checklist Item #11, does the application include documentation of a death audit (with the information described in Checklist Item #11) for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)?	Yes No					Pension plan documents, all versions available, and all amendments signed and dated	<i>Death Audit Plan Name Merged</i> , where "Plan Name Merged" is an abbreviated version of the plan name for the plan merged into this plan.
61.	Addendum A for Certain Events Section C, Item (1)	In addition to the information provided with Checklist Item #13, does the application include the same information in the format of Template 1 for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)? Enter N/A if each plan that fully merged into this plan is not required to respond Yes to line 8b(1) on the most recently filed Form 5500 Schedule MB.	Yes No N/A					Financial assistance spreadsheet (template)	<i>Template 1 Plan Name Merged</i> , where "Plan Name Merged" is an abbreviated version of the plan name for the plan merged into this plan.
62.	Addendum A for Certain Events Section C, Item (2)	In addition to the information provided with Checklist Item #14, does the application include the same information in the format of Template 2 (if required based on the participant threshold) for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)? Enter N/A if each plan that merged into this plan has less than 10,000 participants on line 6f of the most recently filed Form 5500.	Yes No N/A					Contributing employers	<i>Template 2 Plan Name Merged</i> , where "Plan Name Merged" is an abbreviated version of the plan name fore the plan merged into this plan.
63.	Addendum A for Certain Events Section C, Item (3)	In addition to the information provided with Checklist Item #15, does the application include similar information in the format of Template 3 for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)?	Yes No					Historical Plan Financial Information (CBUs, contribution rates, contribution amounts, withdrawal liability payments)	<i>Template 3 Plan Name Merged</i> , where "Plan Name Merged" is an abbreviated version of the plan name for the plan merged into this plan.

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

v20230727

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

Checklist Item #	SFA Filing Instructions Reference	Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
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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:	GCIU-ERF
EIN:	91-6024903
PN:	001
Initial Application Date:	03/02/2023
SFA Measurement Date:	12/31/2022
Last day of first plan year ending after the measurement date:	12/31/2023

For a plan other than a plan described in § 4262.4(g) (i.e., for a plan that has not 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.

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

Rate used in projection of non-SFA assets.

Rate used in projection of SFA assets.

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

Plan Interest Rate:	7.00%
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Interest rate used for the funding standard account projections in the plan's most recently completed certification of plan status before 1/1/2021.

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

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):	Month Year	(i)	(ii)	(iii)
	1 month preceding month in which plan's initial application is filed, and corresponding segment rates:	March 2023	2.49%	3.83%
2 months preceding month in which plan's initial application is filed, and corresponding segment rates:	February 2023	2.31%	3.72%	4.00%
3 months preceding month in which plan's initial application is filed, and corresponding segment rates:	January 2023	2.13%	3.62%	3.93%
	December 2022	1.95%	3.50%	3.85%

24-month average segment rates without regard to interest rate stabilization rules. These rates are issued by IRS each month. For example, the applicable segment rates for August 2021 are 1.13%, 2.70%, and 3.38%. Those rates were issued in [IRS Notice 21-50](#) on August 16, 2021 (see page 2 of notice under the heading "24-Month Average Segment Rates Without 25-Year Average Adjustment").
 They are also available on IRS' [Funding Yield Curve Segment Rate Tables](#) web page (See Funding Table 3 under the heading "24-Month Average Segment Rates Not Adjusted").

Non-SFA Interest Rate Limit (lowest 3rd segment rate plus 200 basis points):	5.85%	This amount is calculated based on the other information entered above.
Non-SFA Interest Rate Calculation (lesser of Plan Interest Rate and Non-SFA Interest Rate Limit):	5.85%	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:	GCIU-ERF
EIN:	91-6024903
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	12/31/2023	\$126,329,192	\$17,932,808	\$1,504,508	\$0	\$145,766,508
01/01/2024	12/31/2024	\$122,309,796	\$23,368,644	\$2,208,783	\$0	\$147,887,223
01/01/2025	12/31/2025	\$118,172,033	\$27,832,617	\$2,756,269	\$0	\$148,760,919
01/01/2026	12/31/2026	\$113,919,879	\$31,994,816	\$3,301,693	\$0	\$149,216,388
01/01/2027	12/31/2027	\$109,558,225	\$35,731,256	\$3,873,154	\$187	\$149,162,822
01/01/2028	12/31/2028	\$105,093,538	\$39,027,179	\$4,420,046	\$1,533	\$148,542,296
01/01/2029	12/31/2029	\$100,534,288	\$41,778,811	\$4,844,026	\$4,301	\$147,161,426
01/01/2030	12/31/2030	\$95,891,240	\$43,975,518	\$5,179,191	\$8,039	\$145,053,988
01/01/2031	12/31/2031	\$91,177,549	\$45,794,205	\$5,442,187	\$17,193	\$142,431,134
01/01/2032	12/31/2032	\$86,408,666	\$47,080,854	\$5,642,630	\$25,778	\$139,157,928
01/01/2033	12/31/2033	\$81,602,293	\$48,036,786	\$5,839,498	\$36,329	\$135,514,906
01/01/2034	12/31/2034	\$76,778,252	\$48,749,561	\$6,014,740	\$48,985	\$131,591,538
01/01/2035	12/31/2035	\$71,958,252	\$49,075,180	\$6,125,794	\$63,049	\$127,222,275
01/01/2036	12/31/2036	\$67,165,272	\$49,156,391	\$6,191,132	\$85,856	\$122,598,651
01/01/2037	12/31/2037	\$62,423,058	\$48,901,583	\$6,209,436	\$106,976	\$117,641,053
01/01/2038	12/31/2038	\$57,755,680	\$48,361,228	\$6,206,630	\$129,507	\$112,453,045
01/01/2039	12/31/2039	\$53,186,966	\$47,672,163	\$6,152,036	\$153,654	\$107,164,819
01/01/2040	12/31/2040	\$48,740,264	\$46,834,186	\$6,135,154	\$178,854	\$101,888,458
01/01/2041	12/31/2041	\$44,437,912	\$45,781,415	\$6,065,063	\$212,253	\$96,496,643
01/01/2042	12/31/2042	\$40,300,760	\$44,531,625	\$5,969,824	\$245,220	\$91,047,429
01/01/2043	12/31/2043	\$36,347,614	\$43,163,237	\$5,831,218	\$279,200	\$85,621,269
01/01/2044	12/31/2044	\$32,595,052	\$41,633,611	\$5,672,151	\$313,347	\$80,214,161
01/01/2045	12/31/2045	\$29,057,466	\$39,983,498	\$5,523,550	\$353,542	\$74,918,056
01/01/2046	12/31/2046	\$25,746,512	\$38,223,852	\$5,353,523	\$392,782	\$69,716,669
01/01/2047	12/31/2047	\$22,670,848	\$36,370,794	\$5,152,863	\$433,691	\$64,628,196
01/01/2048	12/31/2048	\$19,835,821	\$34,434,595	\$4,949,684	\$475,343	\$59,695,443
01/01/2049	12/31/2049	\$17,243,438	\$32,427,209	\$4,725,547	\$517,545	\$54,913,739
01/01/2050	12/31/2050	\$14,892,365	\$30,389,865	\$4,496,409	\$566,929	\$50,345,568
01/01/2051	12/31/2051	\$12,778,007	\$28,336,780	\$4,258,280	\$615,050	\$45,988,117

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:	GCIU-ERF	
EIN:	91-6024903	
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	12/31/2023	N/A		\$1,434,580	\$4,456,682	\$5,891,262
01/01/2024	12/31/2024	40246		\$1,408,610	\$4,392,816	\$5,801,426
01/01/2025	12/31/2025	39472		\$1,420,992	\$4,480,672	\$5,901,664
01/01/2026	12/31/2026	38654		\$1,430,198	\$4,570,285	\$6,000,483
01/01/2027	12/31/2027	37793		\$1,398,341	\$4,661,691	\$6,060,032
01/01/2028	12/31/2028	36913		\$1,402,694	\$4,754,925	\$6,157,619
01/01/2029	12/31/2029	36010		\$1,404,390	\$4,850,023	\$6,254,413
01/01/2030	12/31/2030	35070		\$1,402,800	\$4,947,024	\$6,349,824
01/01/2031	12/31/2031	34104		\$1,773,408	\$5,045,964	\$6,819,372
01/01/2032	12/31/2032	33111		\$1,754,883	\$5,146,884	\$6,901,767
01/01/2033	12/31/2033	32115		\$1,734,210	\$5,249,821	\$6,984,031
01/01/2034	12/31/2034	31097		\$1,710,335	\$5,354,818	\$7,065,153
01/01/2035	12/31/2035	30056		\$1,683,136	\$5,461,914	\$7,145,050
01/01/2036	12/31/2036	28992		\$1,652,544	\$5,571,152	\$7,223,696
01/01/2037	12/31/2037	27914		\$1,619,012	\$5,439,451	\$7,058,463
01/01/2038	12/31/2038	26822		\$1,582,498	\$5,164,685	\$6,747,183
01/01/2039	12/31/2039	25723		\$1,543,380	\$4,886,509	\$6,429,889
01/01/2040	12/31/2040	24617		\$1,526,254	\$4,587,053	\$6,113,307
01/01/2041	12/31/2041	23513		\$1,481,319	\$4,308,480	\$5,789,799
01/01/2042	12/31/2042	22407		\$1,434,048	\$4,028,798	\$5,462,846
01/01/2043	12/31/2043	21309		\$1,385,085	\$3,752,191	\$5,137,276
01/01/2044	12/31/2044	20220		\$1,354,740	\$3,458,110	\$4,812,850
01/01/2045	12/31/2045	19145		\$1,301,860	\$3,193,223	\$4,495,083
01/01/2046	12/31/2046	18090		\$1,248,210	\$2,934,790	\$4,183,000
01/01/2047	12/31/2047	17057		\$1,211,047	\$2,666,645	\$3,877,692
01/01/2048	12/31/2048	16049		\$1,155,528	\$2,426,199	\$3,581,727
01/01/2049	12/31/2049	15070		\$1,115,180	\$2,179,644	\$3,294,824
01/01/2050	12/31/2050	14123		\$1,059,225	\$1,961,509	\$3,020,734
01/01/2051	12/31/2051	13215		\$1,017,555	\$1,741,732	\$2,759,287

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:	GCIU-ERF	
EIN:	91-6024903	
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:	\$842,978,171	
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$874,045,523	Per § 4262.4(a)(1), the lowest whole dollar amount (not less than \$0) for which, as of the last day of each plan year during the SFA coverage period, projected SFA assets and projected non-SFA assets are both greater than or equal to zero.
Projected SFA exhaustion year:	01/01/2029	Only required on this sheet if the requested amount of SFA is based on the "basic method". Plan Year Start Date of the plan year in which the sum of annual projected benefit payments and administrative expenses for the year exceeds the beginning-of-year projected SFA assets.
Non-SFA Interest Rate:	5.85%	
SFA Interest Rate:	3.77%	

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
SFA Measurement Date / Plan Year Start Date / Plan Year End Date		Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments (should match total from Sheet 4A-2)	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	12/31/2023	\$3,274,403	\$19,977,610	\$0	-\$145,766,508	\$0	-\$5,891,262	-\$151,657,770	\$30,119,215	\$752,506,968	\$0	\$49,984,678	\$916,214,862
01/01/2024	12/31/2024	\$3,090,328	\$20,147,285	\$0	-\$147,887,223	\$0	-\$5,801,426	-\$153,688,649	\$25,499,283	\$624,317,602	\$0	\$54,268,610	\$993,721,085
01/01/2025	12/31/2025	\$2,914,351	\$20,492,721	\$0	-\$148,760,919	\$0	-\$5,901,664	-\$154,662,583	\$20,648,355	\$490,303,374	\$0	\$58,807,610	\$1,075,935,767
01/01/2026	12/31/2026	\$2,746,151	\$19,555,697	\$0	-\$149,216,388	\$0	-\$6,000,483	-\$155,216,871	\$15,585,667	\$350,672,170	\$0	\$63,585,300	\$1,161,822,915
01/01/2027	12/31/2027	\$2,585,421	\$19,179,999	\$0	-\$149,162,822	\$0	-\$6,060,032	-\$155,222,854	\$10,321,459	\$205,770,775	\$0	\$68,594,231	\$1,252,182,566
01/01/2028	12/31/2028	\$2,507,858	\$18,767,360	\$0	-\$148,542,296	\$0	-\$6,157,619	-\$154,699,915	\$4,868,443	\$55,939,303	\$0	\$73,866,136	\$1,347,323,920
01/01/2029	12/31/2029	\$2,432,622	\$18,277,866	\$0	-\$147,161,426	\$0	-\$6,254,413	-\$55,939,303	\$0	\$0	-\$97,476,536	\$76,604,955	\$1,347,162,827
01/01/2030	12/31/2030	\$2,359,644	\$18,176,442	\$0	-\$145,053,988	\$0	-\$6,349,824	\$0	\$0	\$0	-\$151,403,812	\$75,035,547	\$1,291,330,648
01/01/2031	12/31/2031	\$2,288,854	\$17,061,833	\$0	-\$142,431,134	\$0	-\$6,819,372	\$0	\$0	\$0	-\$149,250,506	\$71,797,274	\$1,233,228,103
01/01/2032	12/31/2032	\$2,220,189	\$11,831,104	\$0	-\$139,157,928	\$0	-\$6,901,767	\$0	\$0	\$0	-\$146,059,695	\$68,337,475	\$1,169,557,176
01/01/2033	12/31/2033	\$2,197,987	\$9,839,145	\$0	-\$135,514,906	\$0	-\$6,984,031	\$0	\$0	\$0	-\$142,498,937	\$64,657,321	\$1,103,752,692
01/01/2034	12/31/2034	\$2,176,007	\$6,553,486	\$0	-\$131,591,538	\$0	-\$7,065,153	\$0	\$0	\$0	-\$138,656,691	\$60,823,174	\$1,034,648,668
01/01/2035	12/31/2035	\$2,154,247	\$4,961,852	\$0	-\$127,222,275	\$0	-\$7,145,050	\$0	\$0	\$0	-\$134,367,325	\$56,857,748	\$964,255,190
01/01/2036	12/31/2036	\$2,132,704	\$4,617,258	\$0	-\$122,598,651	\$0	-\$7,223,696	\$0	\$0	\$0	-\$129,822,347	\$52,860,224	\$894,043,029
01/01/2037	12/31/2037	\$2,111,377	\$3,343,684	\$0	-\$117,641,053	\$0	-\$7,058,463	\$0	\$0	\$0	-\$124,699,516	\$48,863,188	\$823,661,762
01/01/2038	12/31/2038	\$2,090,264	\$2,590,530	\$0	-\$112,453,045	\$0	-\$6,747,183	\$0	\$0	\$0	-\$119,200,228	\$44,882,126	\$754,024,454
01/01/2039	12/31/2039	\$2,069,361	\$1,445,511	\$0	-\$107,164,819	\$0	-\$6,429,889	\$0	\$0	\$0	-\$113,594,708	\$40,936,356	\$684,880,974
01/01/2040	12/31/2040	\$2,048,667	\$1,128,212	\$0	-\$101,888,458	\$0	-\$6,113,307	\$0	\$0	\$0	-\$108,001,765	\$37,042,986	\$617,099,074
01/01/2041	12/31/2041	\$2,028,181	\$897,573	\$0	-\$96,496,643	\$0	-\$5,789,799	\$0	\$0	\$0	-\$102,286,442	\$33,235,301	\$550,973,687
01/01/2042	12/31/2042	\$2,007,899	\$427,314	\$0	-\$91,047,429	\$0	-\$5,462,846	\$0	\$0	\$0	-\$96,510,275	\$29,519,373	\$486,417,998
01/01/2043	12/31/2043	\$1,987,820	\$292,480	\$0	-\$85,621,269	\$0	-\$5,137,276	\$0	\$0	\$0	-\$90,758,545	\$25,904,245	\$423,843,998
01/01/2044	12/31/2044	\$1,967,942	\$0	\$0	-\$80,214,161	\$0	-\$4,812,850	\$0	\$0	\$0	-\$85,027,011	\$22,399,924	\$363,184,853
01/01/2045	12/31/2045	\$1,948,262	\$0	\$0	-\$74,918,056	\$0	-\$4,495,083	\$0	\$0	\$0	-\$79,413,139	\$19,012,669	\$304,732,645
01/01/2046	12/31/2046	\$1,928,780	\$0	\$0	-\$69,716,669	\$0	-\$4,183,000	\$0	\$0	\$0	-\$73,899,669	\$15,751,630	\$248,513,386
01/01/2047	12/31/2047	\$1,909,492	\$0	\$0	-\$64,628,196	\$0	-\$3,877,692	\$0	\$0	\$0	-\$68,505,888	\$12,617,773	\$194,534,763
01/01/2048	12/31/2048	\$1,890,397	\$0	\$0	-\$59,695,443	\$0	-\$3,581,727	\$0	\$0	\$0	-\$63,277,170	\$9,610,240	\$142,758,230
01/01/2049	12/31/2049	\$1,871,493	\$0	\$0	-\$54,913,739	\$0	-\$3,294,824	\$0	\$0	\$0	-\$58,208,563	\$6,726,917	\$93,148,077
01/01/2050	12/31/2050	\$1,852,778	\$0	\$0	-\$50,345,568	\$0	-\$3,020,734	\$0	\$0	\$0	-\$53,366,302	\$3,963,807	\$45,598,360
01/01/2051	12/31/2051	\$1,834,250	\$0	\$0	-\$45,988,117	\$0	-\$2,759,287	\$0	\$0	\$0	-\$48,747,404	\$1,314,797	\$3

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:	GCIU-ERF
EIN:	91-6024903
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	12/31/2023	\$126,329,192	\$17,932,808	\$1,504,508	\$0	\$145,766,508
01/01/2024	12/31/2024	\$122,309,796	\$23,368,644	\$2,208,783	\$0	\$147,887,223
01/01/2025	12/31/2025	\$118,172,033	\$27,832,617	\$2,756,269	\$0	\$148,760,919
01/01/2026	12/31/2026	\$113,919,879	\$31,994,816	\$3,301,693	\$0	\$149,216,388
01/01/2027	12/31/2027	\$109,558,225	\$35,731,256	\$3,873,154	\$187	\$149,162,822
01/01/2028	12/31/2028	\$105,093,538	\$39,027,179	\$4,420,046	\$1,533	\$148,542,296
01/01/2029	12/31/2029	\$100,534,288	\$41,778,811	\$4,844,026	\$4,301	\$147,161,426
01/01/2030	12/31/2030	\$95,891,240	\$43,975,518	\$5,179,191	\$8,039	\$145,053,988
01/01/2031	12/31/2031	\$91,177,549	\$45,794,205	\$5,442,187	\$17,193	\$142,431,134
01/01/2032	12/31/2032	\$86,408,666	\$47,080,854	\$5,642,630	\$25,778	\$139,157,928
01/01/2033	12/31/2033	\$81,602,293	\$48,036,786	\$5,839,498	\$36,329	\$135,514,906
01/01/2034	12/31/2034	\$76,778,252	\$48,749,561	\$6,014,740	\$48,985	\$131,591,538
01/01/2035	12/31/2035	\$71,958,252	\$49,075,180	\$6,125,794	\$63,049	\$127,222,275
01/01/2036	12/31/2036	\$67,165,272	\$49,156,391	\$6,191,132	\$85,856	\$122,598,651
01/01/2037	12/31/2037	\$62,423,058	\$48,901,583	\$6,209,436	\$106,976	\$117,641,053
01/01/2038	12/31/2038	\$57,755,680	\$48,361,228	\$6,206,630	\$129,507	\$112,453,045
01/01/2039	12/31/2039	\$53,186,966	\$47,672,163	\$6,152,036	\$153,654	\$107,164,819
01/01/2040	12/31/2040	\$48,740,264	\$46,834,186	\$6,135,154	\$178,854	\$101,888,458
01/01/2041	12/31/2041	\$44,437,912	\$45,781,415	\$6,065,063	\$212,253	\$96,496,643
01/01/2042	12/31/2042	\$40,300,760	\$44,531,625	\$5,969,824	\$245,220	\$91,047,429
01/01/2043	12/31/2043	\$36,347,614	\$43,163,237	\$5,831,218	\$279,200	\$85,621,269
01/01/2044	12/31/2044	\$32,595,052	\$41,633,611	\$5,672,151	\$313,347	\$80,214,161
01/01/2045	12/31/2045	\$29,057,466	\$39,983,498	\$5,523,550	\$353,542	\$74,918,056
01/01/2046	12/31/2046	\$25,746,512	\$38,223,852	\$5,353,523	\$392,782	\$69,716,669
01/01/2047	12/31/2047	\$22,670,848	\$36,370,794	\$5,152,863	\$433,691	\$64,628,196
01/01/2048	12/31/2048	\$19,835,821	\$34,434,595	\$4,949,684	\$475,343	\$59,695,443
01/01/2049	12/31/2049	\$17,243,438	\$32,427,209	\$4,725,547	\$517,545	\$54,913,739
01/01/2050	12/31/2050	\$14,892,365	\$30,389,865	\$4,496,409	\$566,929	\$50,345,568
01/01/2051	12/31/2051	\$12,778,007	\$28,336,780	\$4,258,280	\$615,050	\$45,988,117

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:	GCIU-ERF
EIN:	91-6024903
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	12/31/2023	N/A		\$1,434,580	\$3,365,420	\$4,800,000
01/01/2024	12/31/2024	40246		\$1,408,610	\$3,391,390	\$4,800,000
01/01/2025	12/31/2025	39472		\$1,420,992	\$3,379,008	\$4,800,000
01/01/2026	12/31/2026	38654		\$1,430,198	\$3,369,802	\$4,800,000
01/01/2027	12/31/2027	37793		\$1,398,341	\$3,401,659	\$4,800,000
01/01/2028	12/31/2028	36913		\$1,402,694	\$3,397,306	\$4,800,000
01/01/2029	12/31/2029	36010		\$1,404,390	\$3,395,610	\$4,800,000
01/01/2030	12/31/2030	35070		\$1,402,800	\$3,397,200	\$4,800,000
01/01/2031	12/31/2031	34104		\$1,773,408	\$3,397,200	\$5,170,608
01/01/2032	12/31/2032	33111		\$1,754,883	\$3,415,725	\$5,170,608
01/01/2033	12/31/2033	32115		\$1,734,210	\$3,436,398	\$5,170,608
01/01/2034	12/31/2034	31097		\$1,710,335	\$3,460,273	\$5,170,608
01/01/2035	12/31/2035	30056		\$1,683,136	\$3,487,472	\$5,170,608
01/01/2036	12/31/2036	28992		\$1,652,544	\$3,518,064	\$5,170,608
01/01/2037	12/31/2037	27914		\$1,619,012	\$3,551,596	\$5,170,608
01/01/2038	12/31/2038	26822		\$1,582,498	\$3,588,110	\$5,170,608
01/01/2039	12/31/2039	25723		\$1,543,380	\$3,627,228	\$5,170,608
01/01/2040	12/31/2040	24617		\$1,526,254	\$3,644,354	\$5,170,608
01/01/2041	12/31/2041	23513		\$1,481,319	\$3,689,289	\$5,170,608
01/01/2042	12/31/2042	22407		\$1,434,048	\$3,736,560	\$5,170,608
01/01/2043	12/31/2043	21309		\$1,385,085	\$3,752,191	\$5,137,276
01/01/2044	12/31/2044	20220		\$1,354,740	\$3,458,110	\$4,812,850
01/01/2045	12/31/2045	19145		\$1,301,860	\$3,193,223	\$4,495,083
01/01/2046	12/31/2046	18090		\$1,248,210	\$2,934,790	\$4,183,000
01/01/2047	12/31/2047	17057		\$1,211,047	\$2,666,645	\$3,877,692
01/01/2048	12/31/2048	16049		\$1,155,528	\$2,426,199	\$3,581,727
01/01/2049	12/31/2049	15070		\$1,115,180	\$2,179,644	\$3,294,824
01/01/2050	12/31/2050	14123		\$1,059,225	\$1,961,509	\$3,020,734
01/01/2051	12/31/2051	13215		\$1,017,555	\$1,741,732	\$2,759,287

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:	GCIU-ERF
EIN:	91-6024903
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:	\$842,978,171
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$829,300,256
Non-SFA Interest Rate:	5.85%
SFA Interest Rate:	3.77%

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

SFA Measurement Date / Plan Year Start Date	Plan Year End Date	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments (should match total from Sheet 5A-1)	Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA; should match total from Sheet 5A-2)	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	SFA Investment Income Based on SFA Interest Rate	Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	Non-SFA Investment Income Based on Non-SFA Interest Rate	Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))
12/31/2022	12/31/2023	\$3,654,046	\$26,765,000	\$0	-\$145,766,508	\$0	-\$4,800,000	-\$150,566,508	\$28,452,698	\$707,186,446	\$0	\$50,191,335	\$923,588,552
01/01/2024	12/31/2024	\$3,544,425	\$26,765,000	\$0	-\$147,887,223	\$0	-\$4,800,000	-\$152,687,223	\$23,809,402	\$578,308,625	\$0	\$54,903,881	\$1,008,801,858
01/01/2025	12/31/2025	\$3,438,093	\$26,765,000	\$0	-\$148,760,919	\$0	-\$4,800,000	-\$153,560,919	\$18,934,391	\$443,682,097	\$0	\$59,885,794	\$1,098,890,745
01/01/2026	12/31/2026	\$3,334,949	\$26,765,000	\$0	-\$149,216,388	\$0	-\$4,800,000	-\$154,016,388	\$13,850,465	\$303,516,174	\$0	\$65,153,019	\$1,194,143,713
01/01/2027	12/31/2027	\$3,234,901	\$26,765,000	\$0	-\$149,162,822	\$0	-\$4,800,000	-\$153,962,822	\$8,567,210	\$158,120,562	\$0	\$70,722,433	\$1,294,866,047
01/01/2028	12/31/2028	\$3,137,854	\$26,765,000	\$0	-\$148,542,296	\$0	-\$4,800,000	-\$153,342,296	\$3,097,384	\$7,875,650	\$0	\$76,611,891	\$1,401,380,792
01/01/2029	12/31/2029	\$3,043,718	\$26,765,000	\$0	-\$147,161,426	\$0	-\$4,800,000	-\$7,875,650	\$0	\$0	-\$144,085,776	\$78,685,678	\$1,365,789,412
01/01/2030	12/31/2030	\$2,952,406	\$26,765,000	\$0	-\$145,053,988	\$0	-\$4,800,000	\$0	\$0	\$0	-\$149,853,988	\$76,434,627	\$1,322,087,457
01/01/2031	12/31/2031	\$2,952,406	\$0	\$0	-\$142,431,134	\$0	-\$5,170,608	-\$142,431,134	\$0	\$0	-\$147,601,742	\$73,171,255	\$1,250,609,376
01/01/2032	12/31/2032	\$2,952,406	\$0	\$0	-\$139,157,928	\$0	-\$5,170,608	\$0	\$0	\$0	-\$144,328,536	\$69,084,168	\$1,178,317,414
01/01/2033	12/31/2033	\$2,952,406	\$0	\$0	-\$135,514,906	\$0	-\$5,170,608	\$0	\$0	\$0	-\$140,685,514	\$64,960,132	\$1,105,544,438
01/01/2034	12/31/2034	\$2,952,406	\$0	\$0	-\$131,591,538	\$0	-\$5,170,608	\$0	\$0	\$0	-\$136,762,146	\$60,816,041	\$1,032,550,739
01/01/2035	12/31/2035	\$2,952,406	\$0	\$0	-\$127,222,275	\$0	-\$5,170,608	-\$127,222,275	\$0	\$0	-\$132,392,883	\$56,671,894	\$959,782,156
01/01/2036	12/31/2036	\$2,952,406	\$0	\$0	-\$122,598,651	\$0	-\$5,170,608	\$0	\$0	\$0	-\$127,769,259	\$52,548,251	\$887,513,554
01/01/2037	12/31/2037	\$2,952,406	\$0	\$0	-\$117,641,053	\$0	-\$5,170,608	\$0	\$0	\$0	-\$122,811,661	\$48,463,486	\$816,117,785
01/01/2038	12/31/2038	\$2,952,406	\$0	\$0	-\$112,453,045	\$0	-\$5,170,608	\$0	\$0	\$0	-\$117,623,653	\$44,436,426	\$745,882,964
01/01/2039	12/31/2039	\$2,952,406	\$0	\$0	-\$107,164,819	\$0	-\$5,170,608	-\$107,164,819	\$0	\$0	-\$112,335,427	\$40,480,171	\$676,980,114
01/01/2040	12/31/2040	\$2,952,406	\$0	\$0	-\$101,888,458	\$0	-\$5,170,608	\$0	\$0	\$0	-\$107,059,066	\$36,601,495	\$609,474,949
01/01/2041	12/31/2041	\$2,952,406	\$0	\$0	-\$96,496,643	\$0	-\$5,170,608	\$0	\$0	\$0	-\$101,667,251	\$32,807,912	\$543,568,016
01/01/2042	12/31/2042	\$2,952,406	\$0	\$0	-\$91,047,429	\$0	-\$5,170,608	\$0	\$0	\$0	-\$96,218,037	\$29,109,481	\$479,411,866
01/01/2043	12/31/2043	\$2,952,406	\$0	\$0	-\$85,621,269	\$0	-\$5,137,276	-\$85,621,269	\$0	\$0	-\$90,758,545	\$25,513,766	\$417,119,493
01/01/2044	12/31/2044	\$2,952,406	\$0	\$0	-\$80,214,161	\$0	-\$4,812,850	-\$80,214,161	\$0	\$0	-\$85,027,011	\$22,034,927	\$357,079,815
01/01/2045	12/31/2045	\$2,952,406	\$0	\$0	-\$74,918,056	\$0	-\$4,495,083	-\$74,918,056	\$0	\$0	-\$79,413,139	\$18,684,478	\$299,303,560
01/01/2046	12/31/2046	\$2,952,406	\$0	\$0	-\$69,716,669	\$0	-\$4,183,000	-\$69,716,669	\$0	\$0	-\$73,899,669	\$15,463,544	\$243,819,841
01/01/2047	12/31/2047	\$2,952,406	\$0	\$0	-\$64,628,196	\$0	-\$3,877,692	-\$64,628,196	\$0	\$0	-\$68,505,888	\$12,373,272	\$190,639,631
01/01/2048	12/31/2048	\$2,952,406	\$0	\$0	-\$59,695,443	\$0	-\$3,581,727	-\$59,695,443	\$0	\$0	-\$63,277,170	\$9,412,997	\$139,727,864
01/01/2049	12/31/2049	\$2,952,406	\$0	\$0	-\$54,913,739	\$0	-\$3,294,824	-\$54,913,739	\$0	\$0	-\$58,208,563	\$6,580,808	\$91,052,515
01/01/2050	12/31/2050	\$2,952,406	\$0	\$0	-\$50,345,568	\$0	-\$3,020,734	-\$50,345,568	\$0	\$0	-\$53,366,302	\$3,872,923	\$44,511,542
01/01/2051	12/31/2051	\$2,952,406	\$0	\$0	-\$45,988,117	\$0	-\$2,759,287	-\$45,988,117	\$0	\$0	-\$48,747,404	\$1,283,459	\$3

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

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:	GCIU-ERF
EIN:	91-6024903
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	\$829,300,256	From Template 5A.
2	Update base contributions for remaining employers in 2022, maintain 25% rehab contributions	\$22,190,932	\$851,491,188	Show details supporting the SFA amount on Sheet 6A-2.
3	Update withdrawal liability payments for current expectations.	\$14,287,190	\$865,778,378	Show details supporting the SFA amount on Sheet 6A-3.
4	Update minimum annual contribution amounts from 0% to 60% in 2023, grading down to 40% of base contributions.	(\$10,251,268)	\$855,527,110	Show details supporting the SFA amount on Sheet 6A-4.
5	Update expense assumption to current expectations.	\$18,518,413	\$874,045,523	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): Update base contributions for remaining employers in 2022, maintain 25% rehab contributions

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:	GCIU-ERF
EIN:	91-6024903
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:	\$842,978,171
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$851,491,188
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) Contributions	(2) Withdrawal Liability Payments	(3) Other Payments to Plan (excluding financial assistance and SFA)	(4) Benefit Payments	(5) Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	(6) Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA)	(7) Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	(8) SFA Investment Income Based on SFA Interest Rate	(9) Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	(10) Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	(11) Non-SFA Investment Income Based on Non-SFA Interest Rate	(12) Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))
12/31/2022	12/31/2023	\$2,212,434	\$26,765,000	\$0	-\$145,766,508	\$0	-\$4,800,000	-\$150,566,508	\$29,289,296	\$730,213,976	\$0	\$50,149,767	\$922,105,372
01/01/2024	12/31/2024	\$2,146,061	\$26,765,000	\$0	-\$147,887,223	\$0	-\$4,800,000	-\$152,687,223	\$24,677,540	\$602,204,293	\$0	\$54,776,794	\$1,005,793,227
01/01/2025	12/31/2025	\$2,081,679	\$26,765,000	\$0	-\$148,760,919	\$0	-\$4,800,000	-\$153,560,919	\$19,835,258	\$468,478,632	\$0	\$59,670,677	\$1,094,310,583
01/01/2026	12/31/2026	\$2,019,229	\$26,765,000	\$0	-\$149,216,388	\$0	-\$4,800,000	-\$154,016,388	\$14,785,294	\$329,247,538	\$0	\$64,847,142	\$1,187,941,954
01/01/2027	12/31/2027	\$1,958,653	\$26,765,000	\$0	-\$149,162,822	\$0	-\$4,800,000	-\$153,962,822	\$9,537,282	\$184,821,998	\$0	\$70,322,831	\$1,286,988,438
01/01/2028	12/31/2028	\$1,899,893	\$26,765,000	\$0	-\$148,542,296	\$0	-\$4,800,000	-\$153,342,296	\$4,104,028	\$35,583,730	\$0	\$76,115,356	\$1,391,768,687
01/01/2029	12/31/2029	\$1,842,896	\$26,765,000	\$0	-\$147,161,426	\$0	-\$4,800,000	-\$35,583,730	\$0	\$0	-\$116,377,696	\$78,887,688	\$1,382,886,575
01/01/2030	12/31/2030	\$1,787,609	\$26,765,000	\$0	-\$145,053,988	\$0	-\$4,800,000	\$0	\$0	\$0	-\$149,853,988	\$77,401,225	\$1,338,986,421
01/01/2031	12/31/2031	\$1,733,980	\$0	\$0	-\$142,431,134	\$0	-\$5,170,608	\$0	\$0	\$0	-\$147,601,742	\$74,124,712	\$1,267,243,371
01/01/2032	12/31/2032	\$1,681,961	\$0	\$0	-\$139,157,928	\$0	-\$5,170,608	\$0	\$0	\$0	-\$144,328,536	\$70,020,624	\$1,194,617,420
01/01/2033	12/31/2033	\$1,665,141	\$0	\$0	-\$135,514,906	\$0	-\$5,170,608	\$0	\$0	\$0	-\$140,685,514	\$65,876,565	\$1,121,473,612
01/01/2034	12/31/2034	\$1,648,490	\$0	\$0	-\$131,591,538	\$0	-\$5,170,608	\$0	\$0	\$0	-\$136,762,146	\$61,710,300	\$1,048,070,256
01/01/2035	12/31/2035	\$1,632,005	\$0	\$0	-\$127,222,275	\$0	-\$5,170,608	\$0	\$0	\$0	-\$132,392,883	\$57,541,713	\$974,851,091
01/01/2036	12/31/2036	\$1,615,685	\$0	\$0	-\$122,598,651	\$0	-\$5,170,608	\$0	\$0	\$0	-\$127,769,259	\$53,391,240	\$902,088,757
01/01/2037	12/31/2037	\$1,599,529	\$0	\$0	-\$117,641,053	\$0	-\$5,170,608	\$0	\$0	\$0	-\$122,811,661	\$49,277,126	\$830,153,751
01/01/2038	12/31/2038	\$1,583,533	\$0	\$0	-\$112,453,045	\$0	-\$5,170,608	\$0	\$0	\$0	-\$117,623,653	\$45,218,060	\$759,331,691
01/01/2039	12/31/2039	\$1,567,698	\$0	\$0	-\$107,164,819	\$0	-\$5,170,608	\$0	\$0	\$0	-\$112,335,427	\$41,226,995	\$689,790,957
01/01/2040	12/31/2040	\$1,552,021	\$0	\$0	-\$101,888,458	\$0	-\$5,170,608	\$0	\$0	\$0	-\$107,059,066	\$37,310,550	\$621,594,462
01/01/2041	12/31/2041	\$1,536,500	\$0	\$0	-\$96,496,643	\$0	-\$5,170,608	\$0	\$0	\$0	-\$101,667,251	\$33,476,077	\$554,939,788
01/01/2042	12/31/2042	\$1,521,135	\$0	\$0	-\$91,047,429	\$0	-\$5,170,608	\$0	\$0	\$0	-\$96,218,037	\$29,733,460	\$489,976,346
01/01/2043	12/31/2043	\$1,505,924	\$0	\$0	-\$85,621,269	\$0	-\$5,137,276	\$0	\$0	\$0	-\$90,758,545	\$26,090,080	\$426,813,805
01/01/2044	12/31/2044	\$1,490,865	\$0	\$0	-\$80,214,161	\$0	-\$4,812,850	\$0	\$0	\$0	-\$85,027,011	\$22,559,902	\$365,837,561
01/01/2045	12/31/2045	\$1,475,956	\$0	\$0	-\$74,918,056	\$0	-\$4,495,083	\$0	\$0	\$0	-\$79,413,139	\$19,154,234	\$307,054,612
01/01/2046	12/31/2046	\$1,461,196	\$0	\$0	-\$69,716,669	\$0	-\$4,183,000	\$0	\$0	\$0	-\$73,899,669	\$15,873,983	\$250,490,122
01/01/2047	12/31/2047	\$1,446,585	\$0	\$0	-\$64,628,196	\$0	-\$3,877,692	\$0	\$0	\$0	-\$68,505,888	\$12,720,065	\$196,150,884
01/01/2048	12/31/2048	\$1,432,119	\$0	\$0	-\$59,695,443	\$0	-\$3,581,727	\$0	\$0	\$0	-\$63,277,170	\$9,691,568	\$143,997,401
01/01/2049	12/31/2049	\$1,417,798	\$0	\$0	-\$54,913,739	\$0	-\$3,294,824	\$0	\$0	\$0	-\$58,208,563	\$6,786,326	\$93,992,962
01/01/2050	12/31/2050	\$1,403,620	\$0	\$0	-\$50,345,568	\$0	-\$3,020,734	\$0	\$0	\$0	-\$53,366,302	\$4,000,281	\$46,030,561
01/01/2051	12/31/2051	\$1,389,584	\$0	\$0	-\$45,988,117	\$0	-\$2,759,287	\$0	\$0	\$0	-\$48,747,404	\$1,327,259	\$0

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:	GCIU-ERF
EIN:	91-6024903
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:	\$842,978,171
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$865,778,378
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	12/31/2023	\$2,212,434	\$19,977,610	\$0	-\$145,766,508	\$0	-\$4,800,000	-\$150,566,508	\$29,827,923	\$745,039,793	\$0	\$49,954,057	\$915,122,272
01/01/2024	12/31/2024	\$2,146,061	\$20,147,285	\$0	-\$147,887,223	\$0	-\$4,800,000	-\$152,687,223	\$25,236,473	\$617,589,043	\$0	\$54,177,466	\$991,593,084
01/01/2025	12/31/2025	\$2,081,679	\$20,492,721	\$0	-\$148,760,919	\$0	-\$4,800,000	-\$153,560,919	\$20,415,263	\$484,443,387	\$0	\$58,659,112	\$1,072,826,596
01/01/2026	12/31/2026	\$2,019,229	\$19,555,697	\$0	-\$149,216,388	\$0	-\$4,800,000	-\$154,016,388	\$15,387,166	\$345,814,165	\$0	\$63,382,454	\$1,157,783,976
01/01/2027	12/31/2027	\$1,958,653	\$19,179,999	\$0	-\$149,162,822	\$0	-\$4,800,000	-\$153,962,822	\$10,161,844	\$202,013,187	\$0	\$68,339,881	\$1,247,262,509
01/01/2028	12/31/2028	\$1,899,893	\$18,767,360	\$0	-\$148,542,296	\$0	-\$4,800,000	-\$153,342,296	\$4,752,136	\$53,423,027	\$0	\$73,560,782	\$1,341,490,544
01/01/2029	12/31/2029	\$1,842,896	\$18,277,866	\$0	-\$147,161,426	\$0	-\$4,800,000	-\$53,423,027	\$0	\$0	-\$98,538,399	\$76,216,080	\$1,339,288,987
01/01/2030	12/31/2030	\$1,787,609	\$18,176,442	\$0	-\$145,053,988	\$0	-\$4,800,000	\$0	\$0	\$0	-\$149,853,988	\$74,603,121	\$1,284,002,171
01/01/2031	12/31/2031	\$1,733,980	\$17,061,833	\$0	-\$142,431,134	\$0	-\$5,170,608	-\$142,431,134	\$0	\$0	-\$147,601,742	\$71,400,099	\$1,226,596,341
01/01/2032	12/31/2032	\$1,681,961	\$11,831,104	\$0	-\$139,157,928	\$0	-\$5,170,608	\$0	\$0	\$0	-\$144,328,536	\$67,983,915	\$1,163,764,785
01/01/2033	12/31/2033	\$1,665,141	\$9,839,145	\$0	-\$135,514,906	\$0	-\$5,170,608	\$0	\$0	\$0	-\$140,685,514	\$64,355,391	\$1,098,938,948
01/01/2034	12/31/2034	\$1,648,490	\$6,553,486	\$0	-\$131,591,538	\$0	-\$5,170,608	\$0	\$0	\$0	-\$136,762,146	\$60,580,987	\$1,030,959,765
01/01/2035	12/31/2035	\$1,632,005	\$4,961,852	\$0	-\$127,222,275	\$0	-\$5,170,608	-\$127,222,275	\$0	\$0	-\$132,392,883	\$56,683,820	\$961,844,559
01/01/2036	12/31/2036	\$1,615,685	\$4,617,258	\$0	-\$122,598,651	\$0	-\$5,170,608	\$0	\$0	\$0	-\$127,769,259	\$52,763,493	\$893,071,736
01/01/2037	12/31/2037	\$1,599,529	\$3,343,684	\$0	-\$117,641,053	\$0	-\$5,170,608	\$0	\$0	\$0	-\$122,811,661	\$48,846,043	\$824,049,331
01/01/2038	12/31/2038	\$1,583,533	\$2,590,530	\$0	-\$112,453,045	\$0	-\$5,170,608	\$0	\$0	\$0	-\$117,623,653	\$44,935,647	\$755,535,388
01/01/2039	12/31/2039	\$1,567,698	\$1,445,511	\$0	-\$107,164,819	\$0	-\$5,170,608	-\$107,164,819	\$0	\$0	-\$112,335,427	\$41,046,591	\$687,259,761
01/01/2040	12/31/2040	\$1,552,021	\$1,128,212	\$0	-\$101,888,458	\$0	-\$5,170,608	\$0	\$0	\$0	-\$107,059,066	\$37,195,006	\$620,075,934
01/01/2041	12/31/2041	\$1,536,500	\$897,573	\$0	-\$96,496,643	\$0	-\$5,170,608	\$0	\$0	\$0	-\$101,667,251	\$33,413,124	\$554,255,880
01/01/2042	12/31/2042	\$1,521,135	\$427,314	\$0	-\$91,047,429	\$0	-\$5,170,608	\$0	\$0	\$0	-\$96,218,037	\$29,705,772	\$489,692,064
01/01/2043	12/31/2043	\$1,505,924	\$292,480	\$0	-\$85,621,269	\$0	-\$5,137,276	-\$85,621,269	\$0	\$0	-\$90,758,545	\$26,081,883	\$426,813,806
01/01/2044	12/31/2044	\$1,490,865	\$0	\$0	-\$80,214,161	\$0	-\$4,812,850	\$0	\$0	\$0	-\$85,027,011	\$22,559,902	\$365,837,562
01/01/2045	12/31/2045	\$1,475,956	\$0	\$0	-\$74,918,056	\$0	-\$4,495,083	\$0	\$0	\$0	-\$79,413,139	\$19,154,234	\$307,054,613
01/01/2046	12/31/2046	\$1,461,196	\$0	\$0	-\$69,716,669	\$0	-\$4,183,000	\$0	\$0	\$0	-\$73,899,669	\$15,873,983	\$250,490,123
01/01/2047	12/31/2047	\$1,446,585	\$0	\$0	-\$64,628,196	\$0	-\$3,877,692	\$0	\$0	\$0	-\$68,505,888	\$12,720,065	\$196,150,885
01/01/2048	12/31/2048	\$1,432,119	\$0	\$0	-\$59,695,443	\$0	-\$3,581,727	\$0	\$0	\$0	-\$63,277,170	\$9,691,569	\$143,997,403
01/01/2049	12/31/2049	\$1,417,798	\$0	\$0	-\$54,913,739	\$0	-\$3,294,824	\$0	\$0	\$0	-\$58,208,563	\$6,786,327	\$93,992,965
01/01/2050	12/31/2050	\$1,403,620	\$0	\$0	-\$50,345,568	\$0	-\$3,020,734	-\$50,345,568	\$0	\$0	-\$53,366,302	\$4,000,281	\$46,030,564
01/01/2051	12/31/2051	\$1,389,584	\$0	\$0	-\$45,988,117	\$0	-\$2,759,287	\$0	\$0	\$0	-\$48,747,404	\$1,327,259	\$3

TEMPLATE 6A - Sheet 6A-4

Item Description (from 6A-1): Update minimum annual contribution amounts from 0% to 60% in 2023, grading down to 40% of base contributions.

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:	GCIU-ERF
EIN:	91-6024903
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:	\$842,978,171
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$855,527,110
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	12/31/2023	\$3,274,403	\$19,977,610	\$0	-\$145,766,508	\$0	-\$4,800,000	-\$150,566,508	\$29,441,451	\$734,402,053	\$0	\$49,984,678	\$916,214,862
01/01/2024	12/31/2024	\$3,090,328	\$20,147,285	\$0	-\$147,887,223	\$0	-\$4,800,000	-\$152,687,223	\$24,835,430	\$606,550,260	\$0	\$54,268,610	\$993,721,085
01/01/2025	12/31/2025	\$2,914,351	\$20,492,721	\$0	-\$148,760,919	\$0	-\$4,800,000	-\$153,560,919	\$19,999,101	\$472,988,442	\$0	\$58,807,610	\$1,075,935,767
01/01/2026	12/31/2026	\$2,746,151	\$19,555,697	\$0	-\$149,216,388	\$0	-\$4,800,000	-\$154,016,388	\$14,955,314	\$333,927,368	\$0	\$63,585,300	\$1,161,822,915
01/01/2027	12/31/2027	\$2,585,421	\$19,179,999	\$0	-\$149,162,822	\$0	-\$4,800,000	-\$153,962,822	\$9,713,712	\$189,678,258	\$0	\$68,594,231	\$1,252,182,566
01/01/2028	12/31/2028	\$2,507,858	\$18,767,360	\$0	-\$148,542,296	\$0	-\$4,800,000	-\$153,342,296	\$4,287,109	\$40,623,071	\$0	\$73,866,136	\$1,347,323,920
01/01/2029	12/31/2029	\$2,432,622	\$18,277,866	\$0	-\$147,161,426	\$0	-\$4,800,000	-\$40,623,071	\$0	\$0	-\$111,338,355	\$76,205,259	\$1,332,901,312
01/01/2030	12/31/2030	\$2,359,644	\$18,176,442	\$0	-\$145,053,988	\$0	-\$4,800,000	\$0	\$0	\$0	-\$149,853,988	\$74,245,937	\$1,277,829,347
01/01/2031	12/31/2031	\$2,288,854	\$17,061,833	\$0	-\$142,431,134	\$0	-\$5,170,608	\$0	\$0	\$0	-\$147,601,742	\$71,054,988	\$1,220,633,280
01/01/2032	12/31/2032	\$2,220,189	\$11,831,104	\$0	-\$139,157,928	\$0	-\$5,170,608	\$0	\$0	\$0	-\$144,328,536	\$67,650,595	\$1,158,006,632
01/01/2033	12/31/2033	\$2,197,987	\$9,839,145	\$0	-\$135,514,906	\$0	-\$5,170,608	\$0	\$0	\$0	-\$140,685,514	\$64,033,903	\$1,093,392,153
01/01/2034	12/31/2034	\$2,176,007	\$6,553,486	\$0	-\$131,591,538	\$0	-\$5,170,608	\$0	\$0	\$0	-\$136,762,146	\$60,271,710	\$1,025,631,210
01/01/2035	12/31/2035	\$2,154,247	\$4,961,852	\$0	-\$127,222,275	\$0	-\$5,170,608	\$0	\$0	\$0	-\$132,392,883	\$56,387,158	\$956,741,584
01/01/2036	12/31/2036	\$2,132,704	\$4,617,258	\$0	-\$122,598,651	\$0	-\$5,170,608	\$0	\$0	\$0	-\$127,769,259	\$52,479,877	\$888,202,164
01/01/2037	12/31/2037	\$2,111,377	\$3,343,684	\$0	-\$117,641,053	\$0	-\$5,170,608	\$0	\$0	\$0	-\$122,811,661	\$48,575,932	\$819,421,496
01/01/2038	12/31/2038	\$2,090,264	\$2,590,530	\$0	-\$112,453,045	\$0	-\$5,170,608	\$0	\$0	\$0	-\$117,623,653	\$44,679,530	\$751,158,167
01/01/2039	12/31/2039	\$2,069,361	\$1,445,511	\$0	-\$107,164,819	\$0	-\$5,170,608	\$0	\$0	\$0	-\$112,335,427	\$40,804,989	\$683,142,601
01/01/2040	12/31/2040	\$2,048,667	\$1,128,212	\$0	-\$101,888,458	\$0	-\$5,170,608	\$0	\$0	\$0	-\$107,059,066	\$36,968,473	\$616,228,887
01/01/2041	12/31/2041	\$2,028,181	\$897,573	\$0	-\$96,496,643	\$0	-\$5,170,608	\$0	\$0	\$0	-\$101,667,251	\$33,202,249	\$550,689,639
01/01/2042	12/31/2042	\$2,007,899	\$427,314	\$0	-\$91,047,429	\$0	-\$5,170,608	\$0	\$0	\$0	-\$96,218,037	\$29,511,183	\$486,417,998
01/01/2043	12/31/2043	\$1,987,820	\$292,480	\$0	-\$85,621,269	\$0	-\$5,137,276	\$0	\$0	\$0	-\$90,758,545	\$25,904,245	\$423,843,998
01/01/2044	12/31/2044	\$1,967,942	\$0	\$0	-\$80,214,161	\$0	-\$4,812,850	\$0	\$0	\$0	-\$85,027,011	\$22,399,924	\$363,184,853
01/01/2045	12/31/2045	\$1,948,262	\$0	\$0	-\$74,918,056	\$0	-\$4,495,083	\$0	\$0	\$0	-\$79,413,139	\$19,012,669	\$304,732,645
01/01/2046	12/31/2046	\$1,928,780	\$0	\$0	-\$69,716,669	\$0	-\$4,183,000	\$0	\$0	\$0	-\$73,899,669	\$15,751,630	\$248,513,386
01/01/2047	12/31/2047	\$1,909,492	\$0	\$0	-\$64,628,196	\$0	-\$3,877,692	\$0	\$0	\$0	-\$68,505,888	\$12,617,773	\$194,534,763
01/01/2048	12/31/2048	\$1,890,397	\$0	\$0	-\$59,695,443	\$0	-\$3,581,727	\$0	\$0	\$0	-\$63,277,170	\$9,610,240	\$142,758,230
01/01/2049	12/31/2049	\$1,871,493	\$0	\$0	-\$54,913,739	\$0	-\$3,294,824	\$0	\$0	\$0	-\$58,208,563	\$6,726,917	\$93,148,077
01/01/2050	12/31/2050	\$1,852,778	\$0	\$0	-\$50,345,568	\$0	-\$3,020,734	\$0	\$0	\$0	-\$53,366,302	\$3,963,807	\$45,598,360
01/01/2051	12/31/2051	\$1,834,250	\$0	\$0	-\$45,988,117	\$0	-\$2,759,287	\$0	\$0	\$0	-\$48,747,404	\$1,314,797	\$3

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

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

PLAN INFORMATION

Abbreviated Plan Name:	
EIN:	
PN:	
MPRA Plan?	
If a MPRA Plan, which method yields the greatest amount of SFA?	
SFA Measurement Date:	
Fair Market Value of Assets as of the SFA Measurement Date:	
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	
Non-SFA Interest Rate:	
SFA Interest Rate:	

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))

Version Updates

Version

Date updated

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07/01/2022

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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

7b - Assumption/Method Changes for SFA Amount

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

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

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

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

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

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

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

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

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

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

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

Template 7 - Sheet 7b

v20220701p

Assumption/Method Changes - SFA Amount

PLAN INFORMATION

Abbreviated Plan Name:	GCIU-ERF	
EIN:	91-6024903	
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 (base contributions)	Based on 2019 levels, projected forward with 3% annual declines until insolvency.	Based on 2022 levels for remaining employers, 3% annual declines for 10 years, 1% annual declines after.	Generally acceptable change per PBGC assumptions guidance. Actual declines through 2022 were greater than the 3% assumption.
Future Rehabilitation Plan Contribution Assumption	Additional 25% rehabilitation plan contributions until insolvency.	Extended 25% rehabilitation plan contributions and added reasonable expectations for minimum annual contribution amounts.	Prior assumption was simplified due to impending insolvency. Current assumption based on development of reasonable basis for minimum annual contribution amounts.
Withdrawal Liability Payments	Based on continued annual payments, until insolvency, for all withdrawn employers making payments.	Based on 2022 remaining scheduled payments for all withdrawn employers currently making payments, or expected to, with annual default rate of 0.5%.	Prior assumption was simplified due to impending insolvency. Current assumption is based on underlying schedules for employers currently making payments or expected to begin, with an allowance for expected uncollectability based on past experience.
Administrative Expense Assumption	Flat \$4.8M until insolvency.	Separated PBGC premium from all other administrative expenses. Premiums increase 2% annually, along with increase to \$52 in 2031, and reflect expected participant counts. Other expenses include known fee increases to date, plus an allowance for SFA expenses in 2022, and annual	Prior assumption was simplified due to impending insolvency. Current assumption is reasonable based on current expectations, and the generally acceptable use of the 6% cap.
New Entrant Profile Assumption	Not explicitly projected.	New entrants projected based on demographic profile of new entrants from the last five years. Future new entrants replace current participants according to demographic assumptions and overall declines in population.	Prior assumption was simplified due to impending insolvency. Current assumption is an acceptable change per PBGC assumptions guidance.
Deceased Vested Terminated Participants	Not applicable	An independent death audit conducted by the PBGC determined that a group of vested terminated participants were likely deceased as of the census date. This group was reviewed to confirm whether those participants had surviving spouses, with 80% of the remaining participants	Prior assumption did not reflect these deaths or surviving spouses. Reflecting them in the revised application is appropriate, given the findings of the PBGC death audit.

Version Updates

v20220802p

Version

Date updated

v20220802p

08/02/2022 Cosmetic changes to increase the size of some rows

v20220701p

07/01/2022

TEMPLATE 8

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

v20220802p

Contribution and Withdrawal Liability Details

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

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

PLAN INFORMATION

Abbreviated Plan Name:	GCIU-ERF
EIN:	91-6024903
PN:	001

Unit (e.g. hourly, weekly)	Base contributions
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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	12/31/2023	\$1,769,947	1,769,947	\$1.00	\$0	\$1,504,456	\$0	\$19,977,610	\$0	1,472
01/01/2024	12/31/2024	\$1,716,849	1,716,849	\$1.00	\$0	\$1,373,479	\$0	\$20,147,285	\$0	1,428
01/01/2025	12/31/2025	\$1,665,343	1,665,343	\$1.00	\$0	\$1,249,008	\$0	\$20,492,721	\$0	1,385
01/01/2026	12/31/2026	\$1,615,383	1,615,383	\$1.00	\$0	\$1,130,768	\$0	\$19,555,697	\$0	1,345
01/01/2027	12/31/2027	\$1,566,922	1,566,922	\$1.00	\$0	\$1,018,499	\$0	\$19,179,999	\$0	1,304
01/01/2028	12/31/2028	\$1,519,914	1,519,914	\$1.00	\$0	\$987,944	\$0	\$18,767,360	\$0	1,264
01/01/2029	12/31/2029	\$1,474,317	1,474,317	\$1.00	\$0	\$958,305	\$0	\$18,277,866	\$0	1,227
01/01/2030	12/31/2030	\$1,430,087	1,430,087	\$1.00	\$0	\$929,557	\$0	\$18,176,442	\$0	1,190
01/01/2031	12/31/2031	\$1,387,184	1,387,184	\$1.00	\$0	\$901,670	\$0	\$17,061,833	\$0	1,154
01/01/2032	12/31/2032	\$1,345,569	1,345,569	\$1.00	\$0	\$874,620	\$0	\$11,831,104	\$0	1,119
01/01/2033	12/31/2033	\$1,332,113	1,332,113	\$1.00	\$0	\$865,874	\$0	\$9,839,145	\$0	1,108
01/01/2034	12/31/2034	\$1,318,792	1,318,792	\$1.00	\$0	\$857,215	\$0	\$6,553,486	\$0	1,097
01/01/2035	12/31/2035	\$1,305,604	1,305,604	\$1.00	\$0	\$848,643	\$0	\$4,961,852	\$0	1,086
01/01/2036	12/31/2036	\$1,292,548	1,292,548	\$1.00	\$0	\$840,156	\$0	\$4,617,258	\$0	1,075
01/01/2037	12/31/2037	\$1,279,623	1,279,623	\$1.00	\$0	\$831,754	\$0	\$3,343,684	\$0	1,065
01/01/2038	12/31/2038	\$1,266,826	1,266,826	\$1.00	\$0	\$823,438	\$0	\$2,590,530	\$0	1,054
01/01/2039	12/31/2039	\$1,254,158	1,254,158	\$1.00	\$0	\$815,203	\$0	\$1,445,511	\$0	1,043
01/01/2040	12/31/2040	\$1,241,617	1,241,617	\$1.00	\$0	\$807,050	\$0	\$1,128,212	\$0	1,033
01/01/2041	12/31/2041	\$1,229,200	1,229,200	\$1.00	\$0	\$798,981	\$0	\$897,573	\$0	1,024
01/01/2042	12/31/2042	\$1,216,908	1,216,908	\$1.00	\$0	\$790,991	\$0	\$427,314	\$0	1,012
01/01/2043	12/31/2043	\$1,204,739	1,204,739	\$1.00	\$0	\$783,081	\$0	\$292,480	\$0	1,002
01/01/2044	12/31/2044	\$1,192,692	1,192,692	\$1.00	\$0	\$775,250	\$0	\$0	\$0	992
01/01/2045	12/31/2045	\$1,180,765	1,180,765	\$1.00	\$0	\$767,497	\$0	\$0	\$0	982
01/01/2046	12/31/2046	\$1,168,957	1,168,957	\$1.00	\$0	\$759,823	\$0	\$0	\$0	972
01/01/2047	12/31/2047	\$1,157,268	1,157,268	\$1.00	\$0	\$752,224	\$0	\$0	\$0	963
01/01/2048	12/31/2048	\$1,145,695	1,145,695	\$1.00	\$0	\$744,702	\$0	\$0	\$0	953
01/01/2049	12/31/2049	\$1,134,238	1,134,238	\$1.00	\$0	\$737,255	\$0	\$0	\$0	944
01/01/2050	12/31/2050	\$1,122,896	1,122,896	\$1.00	\$0	\$729,882	\$0	\$0	\$0	935
01/01/2051	12/31/2051	\$1,111,667	1,111,667	\$1.00	\$0	\$722,583	\$0	\$0	\$0	925

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

Version Updates

v20230727

Version

Date updated

v20230727

07/27/2023

TEMPLATE 10

v20230727

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

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

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

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

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

	(A)	(B)	(C)	(D)	(E)														
	Source of (B)	Assumption/Method Used in Most Recent Certification of Plan Status Completed Prior to 1/1/2021	Baseline Assumption/Method Used	Final SFA Assumption/Method Used	Category of assumption change from (B) to (D) per SFA Assumption Guidance														
Base Mortality - Healthy	2019 Company XYZ AVR.pdf p. 55	RP-2000 mortality table	Pri-2012(BC) mortality table	Same as baseline	Acceptable Change														
Contribution Base Units	2020 Company XYZ ZC.pdf p. 19	125,000 hours projected to insolvency in 2024	125,000 hours projected through the SFA projection period in 2051	100,000 hours projected with 3.0% reductions annually for 10 years and 1.0% reductions annually thereafter	Generally Acceptable Change														
Assumed Withdrawal Payments -Future Withdrawals	2020 Company XYZ ZC.pdf p. 20	None assumed until insolvency in 2024	None assumed through the SFA projection period in 2051	Same as baseline	Other Change														
Retirement - Actives	2019 Company XYZ AVR.pdf p. 54	<table border="1" style="font-size: small;"> <thead> <tr> <th>Age</th> <th>Actives</th> </tr> </thead> <tbody> <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> </tbody> </table>	Age	Actives	55	10%	56	20%	57	30%	58	40%	59	50%	60+	100%	Same as Pre-2021 Zone Cert	Same as baseline	No Change
Age	Actives																		
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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:	GCIU-ERF
EIN:	91-6024903
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	Same as baseline	N/A	
Census Data as of	2020Zone20200327 GCIU-ERF.pdf p. 4	12/31/2018	12/31/2021	Same as baseline	N/A	

DEMOGRAPHIC ASSUMPTIONS

Base Mortality - Healthy	2019AVR GCIU-ERF.pdf p. 29-30	Healthy Annuitant mortality tables	Same as Pre-2021 Zone Cert	Same as baseline	No Change																											
Mortality Improvement - Healthy	2019AVR GCIU-ERF.pdf p. 29-30	MP-2016	Same as Pre-2021 Zone Cert	Same as baseline	No Change																											
Base Mortality - Disabled	2019AVR GCIU-ERF.pdf p. 30	RP-2006 Disabled Annuitant mortality table	Same as Pre-2021 Zone Cert	Same as baseline	No Change																											
Mortality Improvement - Disabled	2019AVR GCIU-ERF.pdf p. 30	MP-2016	Same as Pre-2021 Zone Cert	Same as baseline	No Change																											
		<table border="1"> <thead> <tr> <th>Age</th> <th>Rate</th> </tr> </thead> <tbody> <tr><td><=54</td><td>0.00%</td></tr> <tr><td>55</td><td>5.00%</td></tr> <tr><td>56</td><td>2.50%</td></tr> <tr><td>57</td><td>2.50%</td></tr> <tr><td>58</td><td>2.50%</td></tr> <tr><td>59</td><td>2.50%</td></tr> <tr><td>60</td><td>5.00%</td></tr> <tr><td>61</td><td>5.00%</td></tr> <tr><td>62</td><td>30.00%</td></tr> <tr><td>63</td><td>20.00%</td></tr> <tr><td>64</td><td>20.00%</td></tr> <tr><td>>=65</td><td>100.00%</td></tr> </tbody> </table>	Age	Rate	<=54	0.00%	55	5.00%	56	2.50%	57	2.50%	58	2.50%	59	2.50%	60	5.00%	61	5.00%	62	30.00%	63	20.00%	64	20.00%	>=65	100.00%				
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Retirement - Actives	2019AVR GCIU-ERF.pdf p. 29		Same as Pre-2021 Zone Cert	Same as baseline	No Change																											

Template 10

v20230727

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

PLAN INFORMATION

Abbreviated Plan Name:	GCIU-ERF
EIN:	91-6024903
PN:	001

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Template 10

v20230727

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

PLAN INFORMATION

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27	0.0228%	0.0231%																																																																																																																																	
28	0.0228%	0.0231%																																																																																																																																	
29	0.0228%	0.0230%																																																																																																																																	
30	0.0227%	0.0230%																																																																																																																																	
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33	0.0227%	0.0230%																																																																																																																																	
34	0.0247%	0.0250%																																																																																																																																	
35	0.0288%	0.0291%																																																																																																																																	
36	0.0339%	0.0343%																																																																																																																																	
37	0.0400%	0.0405%																																																																																																																																	
38	0.0462%	0.0467%																																																																																																																																	
39	0.0554%	0.0560%																																																																																																																																	
40	0.0677%	0.0683%																																																																																																																																	
41	0.0799%	0.0807%																																																																																																																																	
42	0.0921%	0.0929%																																																																																																																																	
43	0.1053%	0.1063%																																																																																																																																	
44	0.1216%	0.1227%																																																																																																																																	
45	0.1410%	0.1421%																																																																																																																																	
46	0.1593%	0.1606%																																																																																																																																	
47	0.1755%	0.1769%																																																																																																																																	
48	0.1907%	0.1921%																																																																																																																																	
49	0.2120%	0.2135%																																																																																																																																	
50	0.2415%	0.2431%																																																																																																																																	
51	0.2709%	0.2726%																																																																																																																																	
52	0.3032%	0.3052%																																																																																																																																	
53	0.3397%	0.3416%																																																																																																																																	
54	0.3721%	0.3737%																																																																																																																																	
>=55	0.0000%	0.0000%																																																																																																																																	
Disability	2019AVR GCIU-ERF.pdf p. 29	Same as Pre-2021 Zone Cert	Same as baseline	No Change																																																																																																																															
Optional Form Elections - Actives	2019AVR GCIU-ERF.pdf p. 30	100% SLA	Same as Pre-2021 Zone Cert	Same as baseline	No Change																																																																																																																														
Optional Form Elections - TVs	2019AVR GCIU-ERF.pdf p. 30	100% SLA	Same as Pre-2021 Zone Cert	Same as baseline	No Change																																																																																																																														
Marital Status	2019AVR GCIU-ERF.pdf p. 30	80%	Same as Pre-2021 Zone Cert	Same as baseline	No Change																																																																																																																														
Spouse Age Difference	2019AVR GCIU-ERF.pdf p. 30	3 years	Same as Pre-2021 Zone Cert	Same as baseline	No Change																																																																																																																														
Active Participant Count	2019AVR GCIU-ERF.pdf p. 7	2,147	1,518	Same as baseline	Acceptable (Consistent with CBU assumption) Change Baseline count is as of the census date																																																																																																																														

Template 10

v20230727

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

PLAN INFORMATION

Abbreviated Plan Name:	GCIU-ERF
EIN:	91-6024903
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
New Entrant Profile	2020Zone20200327 GCIU-ERF.pdf p. 4	Not explicitly projected	New entrants projected based on demographic profile of new entrants from the last five years. Future new entrants replace current participants according to demographic assumptions and overall declines in population.	Same as baseline	Acceptable Change	
Missing or Incomplete Data	2019AVR GCIU-ERF.pdf p. 31	Participants of unknown gender are valued as males. Suspended retirees are assumed to be deceased.	Same as Pre-2021 Zone Cert	Same as baseline	No Change	
"Missing" Terminated Vested Participant Assumption	N/A	N/A	N/A	N/A		No explicit assumption
Treatment of Participants Working Past Retirement Date	N/A	N/A	N/A	N/A		No explicit assumption, expected to retire based on retirement rates
Assumptions Related to Reciprocity	N/A	N/A	N/A	N/A		No explicit assumption
Other Demographic Assumption 1	N/A	N/A	N/A	N/A		None
Other Demographic Assumption 2	N/A	N/A	N/A	N/A		None
Other Demographic Assumption 3	N/A	N/A	N/A	N/A		None

NON-DEMOGRAPHIC ASSUMPTIONS

Contribution Base Units	2020Zone20200327 GCIU-ERF.pdf p. 4	Based on 2019 levels, projected forward with 3%	Same as Pre-2021 Zone Cert	Based on 2022 levels for remaining employers, 3%	Acceptable Change	
Contribution Rate	N/A	N/A	N/A	N/A		CBUs are base contributions

Template 10

v20230727

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

PLAN INFORMATION

Abbreviated Plan Name:	GCIU-ERF
EIN:	91-6024903
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
Administrative Expenses	2020Zone20200327 GCIU-ERF.pdf p. 4 and 2019AVR GCIU-ERF.pdf p. 28	Flat \$4.8M until insolvency.	Same as Pre-2021 Zone Cert	Separated PBGC premium from all other administrative expenses. Premiums increase 2% annually, along with increase to \$52 in 2031, and reflect expected participant counts. Other expenses include known fee increases to date, plus an allowance for SFA expenses in 2023, and annual increases of 2%. Total administrative expenses subject to cap of 6% of projected benefit payments.	Acceptable Change	
Assumed Withdrawal Payments - Currently Withdrawn Employers	2020Zone20200327 GCIU-ERF.pdf p. 4	Based on continued annual payments, until insolvency, for all withdrawn employers making payments.	Same as Pre-2021 Zone Cert	Based on 2022 remaining scheduled payments for all withdrawn employers currently making payments, or expected to, with annual default rate of 0.5%.	Other Change	
Assumed Withdrawal Payments -Future Withdrawals	N/A	N/A	N/A	N/A		No explicit assumption made
Other Assumption 1	2020Zone20200327 GCIU-ERF.pdf p. 4	Additional 25% rehabilitation plan contributions until insolvency.	Additional 25% rehabilitation plan contributions until insolvency.	Extended 25% rehabilitation plan contributions and added reasonable expectations for minimum annual contribution amounts.	Other Change	Rehabilitation plan contributions
Other Assumption 2	N/A	N/A	N/A	N/A		None
Other Assumption 3	N/A	N/A	N/A	N/A		None

CASH FLOW TIMING ASSUMPTIONS

Benefit Payment Timing	N/A	Mid-year	Same as Pre-2021 Zone Cert	Same as baseline		Not explicitly disclosed
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Template 10

v20230727

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

PLAN INFORMATION

Abbreviated Plan Name:	GCIU-ERF
EIN:	91-6024903
PN:	001

	(A)	(B)	(C)	(D)	(E)	
	Source of (B)	Assumption/Method Used in Most Recent Certification of Plan Status Completed Prior to 1/1/2021	Baseline Assumption/Method Used	Final SFA Assumption/Method Used	Category of assumption change from (B) to (D) per SFA Assumption Guidance	Comments
Contribution Timing	N/A	Mid-year	Same as Pre-2021 Zone Cert	Same as baseline		Not explicitly disclosed
Withdrawal Payment Timing	N/A	Mid-year	Same as Pre-2021 Zone Cert	Same as baseline		Not explicitly disclosed
Administrative Expense Timing	N/A	Mid-year	Same as Pre-2021 Zone Cert	Same as baseline		Not explicitly disclosed
Other Payment Timing	N/A	Mid-year	Same as Pre-2021 Zone Cert	Same as baseline		Not explicitly disclosed

Create additional rows as needed.