# RETAIL CLERKS SPECIALTY STORES PENSION FUND

Application for Special Financial Assistance

Pursuant to Pension Benefit Guaranty Corporation's Final Rule, 29 CFR Parts 4000 and 4262, issued under Section 4000 and 4262 of the Employee Retirement Income Security Act, as amended 1974 ("ERISA") and published in the Federal Register on July 6, 2022 (the "Regulations"), the Board of Trustees of the Retail Clerks Specialty Stores Pension Fund (the "Plan") submits this application, and the accompanying Exhibits, to the PBGC for approval of Special Financial Assistance.

Name:	MILT	'IN	HUM
Signature: _	m	1	
Date:	ARCH	9,	2023

Title: Union Trustee

Name: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Title: Employer Trustee

Pursuant to Pension Benefit Guaranty Corporation's Final Rule, 29 CFR Parts 4000 and 4262, ssued under Section 4000 and 4262 of the Employee Retirement Income Security Act, as amended 1974 ("ERISA") and published in the Federal Register on July 6, 2022 (the "Regulations"), the Board of Trustees of the Retail Clerks Specialty Stores Pension Fund (the "Plan") submits this application, and the accompanying Exhibits, to the PBGC for approval of Special Financial Assistance.

Name:	
Signature:	
Date:	
Title: Union Trustee	

Name: LYNANN King	
Signature: Lyngun Bing	/
Date: 3/8/2033	

Title: Employer Trustee

March 9, 2023

Pension Benefit Guaranty Corporation 1200 K Street, NW Washington, DC 2005

### VIA E-FILING PORTAL

### Re: <u>Retail Clerks Specialty Stores Pension Fund Application for Special Financial</u> <u>Assistance</u>

Dear Sir or Madam:

Pursuant to section 4262 of the Employee Retirement Income Security Act and the Final Rule published in the Federal Register at 29 C.F.R. Part 4262 on July 6, 2022, the Board of Trustees of the Retail Clerks Specialty Stores Pension Fund (the "Fund") hereby submits to the Pension Benefits Guaranty Corporation this application and the accompanying exhibits for special financial assistance (SFA).

The Fund is a multiemployer defined benefit pension plan that has been certified to be in critical and declining status. The amount of SFA requested in the application is **\$58,615,098** as of the August 31, 2022 measurement date. Without SFA, the Plan is projected to become insolvent by December 31, 2024.

If you have any questions or need additional information, please contact Fund actuary at Segal, Paul C. Poon by telephone at (415) 263-8277 or by email at <u>ppoon@segalco.com</u> or Fund counsel at McCracken, Stemerman & Holsberry, Sun Chang by telephone at (818) 640-1024, or by email at schang@msh.com

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

Sincerely,

Parl ( Poon

Paul C. Poon

cc: Fred Herberick Rick Silva Sun Chang, Esq.

### (1) Cover Letter and Signatures

The preceding pages provide the cover letter for the application for Special Financial Assistance ("SFA") with signatures from authorized members of the Board of Trustees

### (2) Plan Sponsor Information

Name:	Board of Trustees of the Retail Clerks Specialty Stores Pension Fund
Address:	1000 Burnett Ave. #110, Concord, CA 94520
Email:	rsilva@UFCWtrust.com
Phone Number:	925-490-1488
Authorized Representative:	Rick Silva
Additional Representatives:	Paul Poon and Sun Chang (contact information in cover letter).

### (3) Eligibility

The Retail Clerks Specialty Stores Pension Fund meets the eligibility requirements under ERISA 4262.3(a)(1) as the Plan is in critical and declining status.

### (4) **Priority Group Identification**

Under PBGC Regulation §4262.10(d)(2), the Retail Clerks Specialty Stores Pension Fund is in Priority Group 5 since the Plan is projected to become insolvent by December 31, 2024.

# (5) Development of the assumed future contributions and future withdrawal liability payments

There are two employers with five active participants in the Plan. We have assumed annual contributions, based on \$232,966 in projected wages and a 9.83% contribution rate for 2022 and 10.77% effective February 2023 as these increases have already been implemented and were not the result of a collective bargaining agreement adopted after July 9, 2021. No contribution increases were reflected after July 2023. The contribution rate includes employer surcharges under the Rehabilitation Plan that are assumed to continue indefinitely, as neither employer has bargained a contract consistent with the Rehabilitation Plan. There are no employers currently making withdrawal liability payments and we have not assumed any future withdrawals.

### (6) Assumptions

### a. Eligibility Assumptions

Not applicable, as the Plan is eligible for SFA based on actuarial certification of plan status completed before January 1, 2021.

### b) SFA Assumptions

Mortality Rates	Preretirement:	Pri-2012 Blue Collar Employee Mortality Table with generational projection using Scale MP-2021.				
	Healthy Postretirement:	Pri-2012 Blue Collar Healthy Retiree Mortality Table with generational projection using Scale MP-2021.				
	Disabled:	Pri-2012 Disabled Morta	lity Table with generational projection	n using Scale MP-2021.		
	Contingent:	Pri-2012 Blue Collar Contingent Survivor Mortality Table with generational projection using Scale MP-2021.				
	reflect the mortality expe	th generational projection to the ages of participants as of the measurement date, reasonably rience of the Plan as of the measurement date. These mortality tables were then adjusted to nerational projection to reflect future mortality improvement between the measurement date				
Termination Rates						
			Rate (%)			
		Age	Withdrawal*			
		20	12.00			
		25	11.70			
		30	11.31			
		35	10.69			
		40	9.60			
		45	7.90			
		50	5.48			
		55	2.77			
		60	1.72			
	* Withdra	awal rates are 15% for those with less than five years of service and are 0% after retirement eligibility.				

### Retirement Rates for Active Participants

Age	Annual Retirement Rates
55 – 56	10%
57 – 59	5
60	10
61	20
62	25
63	15
64	20
65	100

### Retirement Rates for Inactive Vested Participants

	Annual Retirement
Age	Rates
55 – 61	2%
62 – 63	8
64 – 66	20
67 – 70	6
71	100
	55 - 61 62 - 63 64 - 66 67 - 70

Future Benefit Accruals	The larger of: (a) the participant's prior year accrual and (b) six months of the participant's prior year monthly accrual.
Unknown Data for Participants	Same as those exhibited by participants with similar known characteristics. If not specified, participants are assumed to be female.
Exclusion of Inactive Vested Participants	Inactive participants age 86 and over on the measurement date are excluded from the projections.
Percent Married	60%
Age of Spouse	Spouses of male participants are four years younger and spouses of female participants are four years older.
Benefit Election	Married participants are assumed to elect the 75% Joint and Survivor Annuity ("QOSA") and non-married participants are assumed to elect the Straight Life Annuity.
Delayed Retirement Factors	Active participants assumed to work enough hours each month to not qualify for delayed retirement adjustment. Inactive vested participants who are assumed to commence receipt of benefits after attainment of normal retirement age qualify for delayed retirement increases. For valuation purposes, benefits are increased by 12% per year for the first 5 years the retirement date occurs after the Normal Retirement Age and 18% per year thereafter. For inactive vested participants who are past their Required Beginning Date (RBD), benefits are increased to RBD with a lump sum paid for retroactive amounts from RBD to the SFA measurement date.
Withdrawal Liability Payments	No withdrawal liability payments are assumed for employers that have withdrawn from the plan. For all but one employer (Hawleys), the withdrawal liability assessment either has been settled or deemed uncollectible. Based on information obtained from Hawleys and on prior collection experience of similar employers, we do not believe that there is more than an insignificant likelihood of collecting any payments from Hawleys. Their assessment was \$10,517 per quarter for 80 quarters.

### Assumption Changes from 2020 Zone Certification

**Mortality Rates** The mortality assumptions used for the 2020 zone certification were based on the RP-2014 tables with generational projection using Scale MP-2017. These assumptions were reasonable for purposes of the 2020 zone certification because the assumptions did not affect the certification's overall results and projections. However, these assumptions are not reasonable for the longer-term projections required for the SFA determination because they are outdated. The new assumptions are based on the Pri-2021 Blue Collar tables with generational projections using Scale MP-2021.

The mortality assumptions are consistent with the PBGC's guidelines to be acceptable.

**Collective Bargaining Units (Wages)** For contribution purposes in the 2020 zone certification, CBUs were assumed to remain level. This assumption is still reasonable, based on the summary below of the most recent 10-year CBU history, excluding the COVID period. The data shows an average CBU decline of about 8% each year.

Plan Year Ending 12/31	CBUs (Salaries)	Ratio to prior year
2010	2,976,850	
2011	2,717,461	-8.7%
2012	2,265,870	-16.6%
2013	1,831,473	-19.2%
2014	1,500,967	-18.0%
2015	1,527,251	1.8%
2016	1,579,698	3.4%
2017	1,626,186	2.9%
2018	1,624,438	-0.1%
2019	1,380,023	-15.0%
	Annual change:	-8.2%

In the 2020 zone certification, the contribution projections were based on 10 active participants with contribution rates increasing by 10% each year as stipulated by the Rehabilitation Plan. For the SFA determination, the number of actives was reduced to 5 due to an employer withdrawal and no contribution rate increases after July 2023 were recognized.

Retirement Rates for Inactive Vested Participants	For the 2020 zone certification, the retirement rate for inactive vested participants was 100% at age 65. Based on the actual retirement patterns among inactive vested participants over the last 5 years through January 1, 2021, the retirement rates were updated as summarized below:					
		Eligible to				
	Age	Retire	Retirements	Rate	Assumption	
	55-61	459	8	1.7%	2%	
	62-63	222	18	8.1%	8%	
	64-66	323	69	21.4%	20%	
	67-70	253	16	6.3%	6%	
	71	47	22	46.8%	100%	
	certification be review of expe	cause the assumption the transmission of transmission of the transmission of t	otion did not affect t 5 years ending De	the certification ecember 31, 20	's overall results 20, we have det	for purposes of the 2020 zone and projections. However, based on ermined that the assumption from the or the SFA determination.
Exclusion of Inactive Vested Participants	For the 2020 zone certification, inactive vested participants over age 75 were excluded from the valuation. As allowed under the PBGC assumption guidelines, this assumption was changed to exclude inactive vested participants age 86 and over on the measurement date from the SFA determination.					
	See "Part data RCSS.pdf" in folder 13 – Participant Data Base for the required information. See "Missing Procedure RCSS.pdf" in folder 11 – Plan Docs for the Plan's policies and procedures for locating missing participants.					
Delayed Retirement Factors	For the 2020 zone certification, the benefits for inactive vested participants past their Required Beginning Date (RBD) were assumed to begin at the participant's attained age with a late retirement factor applied from normal retirement age to attained age. This assumption was changed to apply the late retirement factor to RBD with a lump sum paid for retroactive amounts from RBD to the SFA measurement date.					
	The assumption was changed to be consistent with how benefits are actually paid in practice. The prior assumption was reasonable for the 2020 zone certification because the assumption did not affect the certification's overall results and projections. However, we have determined that the assumption from the 2020 zone certification is not reasonable for the longer-term projections required for the SFA determination.					
Annual Administrative Expenses	\$450,000 for 2019, increasing 3% per year, payable monthly. The expenses were further increased in 2031 to account for the anticipated PBGC premium increase. The expenses were also capped at 12% of projected benefit payments.					
	The expense assumption from the 2020 zone certification was adjusted based on the PBGC's guidelines to be acceptable.					

### New Entrant Profile

Based on actual new hires in the most-recent 5-year period. Unless otherwise noted, assumptions for future new entrants are the same as observed for actual new hires as indicated below.

Age	Count	Percent
Below 20	0	0.0%
20-30	3	30.0%
30-40	4	40.0%
40-50	0	0.0%
50-60	1	10.0%
60-70	2	20.0%
70 & Above	0	0.0%

A single new entrant profile is used for both males and females. The male/female ratio as of 1/1/2021 is maintained.

The average annual credited contributions among continuing actives for the plan year ending 12/31/2020 was \$1,687.67. All new entrants are assumed to accrue benefits based on \$1,687.67 in credited contributions per 12 months worked.

New hires entered the valuation with an average of 0.94 years of Vesting Credit. Future new entrants are assumed to enter future valuation dates with 1 year of Vesting Credit and accrue 1 year of Vesting Credit for each full year of active service thereafter.

New hires entered the valuation with accruals ranging from 3 to 12 months. Future new entrants are assumed to enter future valuation dates with 7 months of accruals (i.e. assumed to enter the Plan approximately mid-year, on average), and earn 12 months of accruals for each full year of active service thereafter.

The 2020 zone certification was based on a closed group projection and did not include a new entrant profile as it would not have affected the cash flow during the projection period. Because of the longer-term projections required in the SFA determination, a closed group projection is no longer reasonable. The new entrant profile used in the SFA determination is reasonable because the distributions of age, service, and gender are based on the characteristics of the new entrants and rehires to the plan in the five plan years preceding the plan's SFA measurement date (reflecting all new entrants and rehires in those five plan years rather than only those remaining in service), and the age bands used in the new entrant profile are no greater than 10 years.

# (7) How Plan Will Reinstate Benefits

Not applicable, as there have been no benefit suspensions.

## Certification by Plan's Enrolled Actuary Certifying SFA Amount

This is to certify that the requested amount of Special Financial Assistance ("SFA"), \$58,615,098, is the amount to which Retail Clerks Specialty Stores Pension Fund ("Plan") (EIN 94-6313558 PN 001) is entitled under section 4262(j)(1) of ERISA and §4262.4 of PBGC's SFA regulation. The amount of SFA for the Plan was calculated as of the SFA measurement date of August 31, 2022 in accordance with generally accepted actuarial principles and practices and the provisions under §4262.4(e) of PBGC's SFA regulation.

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

The calculation of the amount of SFA is based on the assumptions and methods used in the 2020 certification of actuarial plan status, dated March 30, 2020, modified as described in Section D, Item 6b of the "General Instructions for Multiemployer Plans Applying for Special Financial Assistance." It is based on the participant data used for the 2021 actuarial valuation of the Plan, dated February 8, 2022. This data was supplied by the Fund Administrator and the census data date is December 31, 2020. As described in Section B, Item 9 of the "General Instructions for Multiemployer Plans Applying for Special Financial Assistance," the participant census data as of December 31, 2020 was adjusted to remove any participant that died on or before the census date that was identified in the most recent death audit and any terminated vested participant that were previously considered missing that died on or before the measurement date.

The calculation of the SFA amount is also based on the fair market value of assets as of the SFA measurement date certified by the plan sponsor, and other relevant information provided by the Plan Administrator. Segal does not audit the data provided. The accuracy and comprehensiveness of the data is the responsibility of those supplying the data. To the extent we can, however, Segal does review the data for reasonableness and consistency. Based on our review of the data, we have no reason to doubt the substantial accuracy of the information on which we have based the calculation of the SFA amount and we have no reason to believe there are facts or circumstances that would affect the validity of these results.

Segal does not practice law and, therefore, cannot and does not provide legal advice. Any statutory interpretation on which these calculations are based reflects Segal's understanding as an actuarial firm.

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

Parl (. Poon

Paul C. Poon, ASA, MAAA Vice President & Actuary Enrolled Actuary No. 20-06069

# Penalty of Perjury Statement Pursuant to PBGC Regulations §4262.6(b)

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

Name: MILTON HUM	Name:
Signature:	Signature:
Date: MARCH 9, 2023	Date:

Title: Union Trustee

Title: Employer Trustee

# Penalty of Perjury Statement Pursuant to PBGC Regulations §4262.6(b)

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

Name:	Name:
Signature:	Signatu
Date:	Date:_(

Title: Union Trustee

Title: Employer Trustee

# **Application Checklist**

### v20220802p

### 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 #39.a. to #48.b., and if there is a merger as described in Addendum A, also complete Checklist Items #49 through #62.

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 #21 to #28c, 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 #38 on the Application Checklist. If there has been an event as described in § 4262.4(f), complete Checklist Items #39.a. through #48.b., and if there has been a merger described in Addendum A, also complete Checklist Items #49 through #62. Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #39.a. through #48.b. if you are required to complete Checklist Items # 39a through #48b. Your application will also be considered incomplete if No is entered as a Plan Response for any of Checklist Items #49 through #62 if you are required to complete Checklist Items #49 through #62.

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	
v20220802p	08/02/2022	Fixed some of the shading in the checklist
v20220706p	07/06/2022	

	Retail Clerks Speciary Stores Fension Fund
EIN:	94-6313558
PN:	001

SFA Amount Requested:

\$58,615,098

Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #38. In addition, if required to provide information due to a "certain event" (see Addendum A of the SFA Filing Instructions), your application will be considered incomplete if No is entered as a Plan Response for any Checklist Items #39.a. through #48.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 #49 through #62.

Checklist Item #	SFA Filing Instructions Reference	5	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
in Informa	tion, Checklist, and Cer	rtifications							
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
с.		Is this application a revised application submitted after a plan has withdrawn its application for SFA that was submitted under the final rule?	Yes No	No	N/A	N/A		N/A	N/A
d.		Did the plan previously file a lock-in application?	Yes No	No	N/A	N/A	If a "lock-in" application was filed, provide the filing date.	N/A	N/A
e.		Has this plan been terminated?	Yes No	No	N/A	N/A	If terminated, provide date of plan termination.	N/A	N/A
f.		Is this plan a MPRA plan as defined under § 4262.4(a)(3) of PBGC's SFA regulation?	Yes No	No	N/A	N/A		N/A	N/A
1.	Section B, Item (1)a.	Does the application include the most recent plan document or restatement of the plan document and all amendments adopted since the last restatement (if any)?	Yes No	Yes	Previously filed.	N/A		Pension plan documents, all versions available, and all amendments signed and dated	N/A
2.	Section B, Item (1)b.	Does the application include the most recent trust agreement or restatement of the trust agreement, and all amendments adopted since the last restatement (if any)?	Yes No	Yes	Previously filed.	N/A		Pension plan documents, all versions available, and all amendments signed and dated	N/A
3.	Section B, Item (1)c.	Does the application include the most recent IRS determination letter?Enter N/A if the plan does not have a determination letter.	Yes No N/A	Yes	Previously filed.	N/A		Pension plan documents, all versions available, and all amendments signed and dated	N/A
4.		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.	Yes No N/A	Yes	Previously filed.	N/A		Most recent actuarial valuation for the plan	YYYYAVR Plan Name
		Is each report provided as a separate document using the required filename convention?							
5.a.		Does the application include the most recent rehabilitation plan (or funding improvement plan, if applicable), including all subsequent amendments and updates, and the percentage of total contributions received under each schedule of the rehabilitation plan or funding improvement plan for the most recent plan year available?	Yes No	Yes	Previously filed.	N/A		Rehabilitation plan (or funding improvement plan, if applicable)	N/A

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

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

# v20220802p

EIN:	94-6313558
PN:	001

SFA Amount Requested:

\$58,615,098

Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #38. In addition, if required to provide information due to a "certain event" (see Addendum A of the SFA Filing Instructions), your application will be considered incomplete if No is entered as a Plan Response for any Checklist Items #39.a. through #48.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 #49 through #62.

Checklist Item #	SFA Filing Instructions Reference	8	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?	Yes No N/A	N/A		N/A		Rehabilitation plan (or funding improvement plan, if applicable)	N/A
		Enter N/A if the historical document is contained in the rehabilitation plans.							
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)?	Yes No	Yes	Previously filed.	N/A		Latest annual return/report of employee benefit plan (Form 5500)	YYYYForm5500 Plan Name
		Is the 5500 filing provided as a single document using the required filename convention?							
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?	Yes No N/A	Yes	Previously filed.	N/A		Zone certification	<i>YYYYZoneYYYYMMDD Plan Name,</i> where the first "YYYY" is the applicable plan year, and "YYYYMMDD" is the date the
		Enter N/A if the plan does not have to provide certifications for any requested plan year.							certification was prepared.
		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?							
7.b.		Does the application include documentation for all zone certifications that clearly identifies all assumptions used including the interest rate used for funding standard account purposes?	Yes No N/A	Yes	N/A - include as part of documents in Checklist Item #7.a.	N/A		N/A - include as part of documents in Checklist Item #7.a.	for each plan year - See Checklist Iter
	Section B, Item (5)	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.	IN/A						#7.a.
		Is this information included in the single document in Checklist Item #7.a. for the applicable plan year?							
7.c.		For a certification of critical and declining status, does the application include the required plan-year- by-plan-year projection (showing the items identified in Section B, Item (5)a. through (5)f. of the SFA Instructions) demonstrating the plan year that the plan is projected to become insolvent? If required, is this information included in the single document in Checklist Item #7.a. for the applicable plan year? Enter N/A if the plan entered N/A for Checklist Item #7.a. or if the application does not include a certification of critical and declining status.	Yes No N/A	Yes	N/A - include as part of documents in Checklist Item #7.a.	N/A		N/A - include as part of documents in Checklist Item #7.a.	N/A - included in a single document for each plan year - See Checklist Iter #7.a.

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

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

v20220802p

EIN:	94-6313558
PN:	001

SFA Amount Requested:

\$58,615,098

Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #38. In addition, if required to provide information due to a "certain event" (see Addendum A of the SFA Filing Instructions), your application will be considered incomplete if No is entered as a Plan Response for any Checklist Items #39.a. through #48.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 #49 through #62.

Checklist Item #	SFA Filing Instruction Reference	S	Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	<b>Plan Comments</b>	In the e-Filing Portal, uploa Document Type
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	Previously filed.	N/A		Bank/Asset statements for all cas investment accounts
9.	Section B, Item (7)	Does the application include the most recent plan financial statement (audited, or unaudited if audited is not available)? Insolvent plans may enter N/A, and identify in the Plan Comments that this information was previously submitted to PBGC and the date submitted.	Yes No N/A	Yes	Previously filed.	N/A		Plan's most recent financial state (audited, or unaudited if audite available)
10.	Section B, Item (8)	Does the application include all of the plan's written policies and procedures governing the plan's determination, assessment, collection, settlement, and payment of withdrawal liability? Are all such items included as a single document using the required filenaming convention?	Yes No N/A	Yes	Previously filed.	N/A		Pension plan documents, all ver available, and all amendments s and dated
11.	Section B, Item (9)	Does the application include documentation of a death audit to identify deceased participants that was completed no earlier than one year before the plan's SFA measurement date, including identification of the service provider conducting the audit and a copy of the results of the audit provided to the plan administrator by the service provider? If applicable, has personally identifiable information in this report been redacted prior to submission to PBGC? Is this information included as a single document using the required filenaming convention?	Yes No	Yes	Death Audit RCSS.pdf	N/A	Previously we sent a file containing recent weekly death audit results from Life Status 360 and a copy of the fund's death audit procedures. The Life Status 360 report includes information for three plans including RCSS. Currently, we have added two listings showing the dates of deaths for two individuals who have been removed from the prior SFA projections.	Pension plan documents, all ver available, and all amendments s and dated
12.	Section B, Item (10)	Does the application include information required to enable the plan to receive electronic transfer of funds if the SFA application is approved, including (if applicable) a notarized payment form? See SFA Instructions, Section B, Item (10).	Yes No	Yes	Previously filed.	N/A		Other

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

Explain all N/A responses. Provide comments where noted. Also add any other optional explanatory comments. v20220802p

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

# pload as Use this Filenaming Convention

all cash and its	N/A
l statement	N/A
udited not	
ll versions ents signed	WDL Plan Name
Il versions ents signed	Death Audit Plan Name
	N/A

	Retail Clerks Specialty Stores Felision Fund
EIN:	94-6313558
PN:	001

SFA Amount Requested:

\$58,615,098

Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #38. In a event" (see Addendum A of the SFA Filing Instructions), your application will be considered incomplete if No is entered as a Plan R is a merger event described in Addendum A, your application will also be considered incomplete if No is entered as a Plan Response

Checklist Item #	SFA Filing Instruction Reference	S	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
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?	Yes No N/A	Yes	Previously filed.	N/A		Financial assistance spreadsheet (template)	Template 1 Plan Name
		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?							
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.	Yes No N/A	N/A		N/A		Contributing employers	Template 2 Plan Name
		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?							
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.		Yes	Template 3 RCSS.xls	N/A		Historical Plan Financial Information (CBUs, contribution rates, contribution amounts, withdrawal liability payments)	1
		Does the uploaded file use the required 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 <u>using</u> <u>the 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.	Yes No	Yes	Template 4A RCSS.xls	N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 4A Plan Name
		Does the uploaded file use the required filenaming convention?							

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ddition, if required to provide information due to a "certain
Response for any Checklist Items #39.a. through #48.b. If there
e for any Checklist Items #49 through #62.

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

# v20220802p

r ian name.	Retail Clerks Specialty Stores Pension Fund
EIN:	94-6313558
PN:	001

SFA Amount Requested:

\$58,615,098

Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #38. In addition, if required to provide information due to a "certain event" (see Addendum A of the SFA Filing Instructions), your application will be considered incomplete if No is entered as a Plan Response for any Checklist Items #39.a. through #48.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 #49 through #62.

Checklist	SFA Filing Instructions
Itom #	Deference

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	<b>Plan Comments</b>	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
16.b.i.	Section C, Item (4)a MPRA plan information A. Addendum D	If the plan is a MPRA plan, does the application also include the information used to determine the amount of SFA for the plan using the <u>increasing assets method</u> described in § $4262.4(a)(2)(i)$ based on a deterministic projection and using the actuarial assumptions as described in § $4262.4(e)$ ? See Template 4A, <i>4A-5 SFA Details</i> $.4(a)(2)(i)$ 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		N/A	N/A - included in Template 4A Plan Name
16.b.ii.	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 <i>SFA Details</i> $.4(a)(2)(i)$ 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		N/A	N/A - included in Template 4A Plan Name
l6.b.iii.	Section C, Item (4)a MPRA plan information B	If the plan is a MPRA plan for which the requested amount of SFA is determined using the <u>present</u> value method described in § 4262.4(a)(2)(ii), does the application also include the information for such plans as shown in Template 4B, including $4B-1$ SFA Ben Pmts sheet, $4B-2$ SFA Details $4(a)(2)(ii)$ sheet, and $4B-3$ SFA Exhaustion sheet? See Addendum D and Template 4B. Enter N/A if the plan is not a MPRA Plan or if the requested amount of SFA is determined based on the increasing assets method.	Yes No N/A	N/A		N/A		N/A	Template 4B Plan Name
16.c.	Section C, Items (4)b. and (4)c.	Does the application include identification of the non-SFA interest rate and the SFA interest rate, including details on how each was determined? See Template 4A, <i>4A-1 Interest Rates</i> sheet.	Yes No	Yes	N/A - included as part of Template 4A Plan Name	N/A		N/A	N/A - included in Template 4A Plan Name
16.d.		For each year in the SFA coverage period, does the application include the projected benefit payments (excluding make-up payments, if applicable), separately for current retirees and beneficiaries, current terminated vested participants not yet in pay status, current active participants, and new entrants? See Template 4A, <i>4A-2 SFA Ben Pmts</i> sheet.	Yes No	Yes	N/A - included as part of Template 4A Plan Name	N/A		N/A	N/A - included in Template 4A Plan Name
16.e.	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, <i>4A-3 SFA Pcount and Admin Exp</i> sheet.	Yes No	Yes	N/A - included as part of Template 4A Plan Name	N/A		N/A	N/A - included in Template 4A Plan Name

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

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

v20220802p

	Real Clerks Specially Stores Fension Fund
IN:	94-6313558
N:	001

SFA Amount Requested:

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\$58,615,098

Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #38. In addition, if required to provide information due to a "certain event" (see Addendum A of the SFA Filing Instructions), your application will be considered incomplete if No is entered as a Plan Response for any Checklist Items #39.a. through #48.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 #49 through #62.

Checklist Item #	SFA Filing Instructions Reference	Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	<b>Plan Comments</b>	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
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?	No N/A	Yes	Template 5A RCSS.xls	N/A	Uploaded into document type "Other" because portal would not allow multiple files in "Projections for special financial assistance".		Template 5A Plan Name
17.b.	Addendum D Section C, Item (5)For a MPRA plan for which the requested amount of SFA is determined using the increasing assets method, does the application include a separate deterministic projection ("Baseline") in the same format as Checklist Items #16.b.i., #16.d., and #16.e. that shows the amount of SFA that would be determined using the increasing assets method if the assumptions/methods used are the same as those used in the most recent actuarial certification of plan status completed before January 1, 2021 ("pre-2021 certification of plan status") excluding the plan's non-SFA interest rate and SFA interest rate, which should be the same as used in Checklist Item #16.b.i.? See Section C, Item (5) of the SFA Filing Instructions for other potential exclusions from this requirement. Also see Addendum D If the plan is (a) not a MPRA plan, (b) a MPRA plan using the present value method, or (c) 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?	No N/A	N/A		N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 5A Plan Name

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

v20220802p

	retain creme specially stores relision rand
EIN:	94-6313558
PN:	001

SFA Amount Requested:

\$58,615,098

Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #38. In a event" (see Addendum A of the SFA Filing Instructions), your application will be considered incomplete if No is entered as a Plan R is a merger event described in Addendum A, your application will also be considered incomplete if No is entered as a Plan Response

Checklist Item #	SFA Filing Instructions Reference	Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	<b>Plan Comments</b>	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
17.c.	Addendum DFor a MPRA plan for which the requested amount of SFA is determined using the present value method, 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 present value method 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?		N/A		N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 5B Plan Name
18.a.	Section C, Item (6)For a plan that is not a MPRA plan, does the application include a reconciliation of the change in the total amount of requested SFA due to each change in assumption/method from the Baseline to the requested SFA amount? Does the application include a deterministic projection and other information for each assumption/method change, in the same format as Checklist Item #16.a? Enter N/A if the plan is not required to provide Baseline information in Checklist Item #17.a. Enter N/A if the requested SFA amount in Checklist Item #16.a. is the same as the amount shown in the Baseline details of Checklist Item #17.a. See Section C, Item (6) of the SFA Filing Instructions for other 	No N/A	Yes	Template 6A RCSS.xls	N/A	Uploaded into document type "Other" because portal would not allow multiple files in "Projections for special financial assistance".		Template 6A Plan Name

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

ddition, if required to provide information due to a "certain
Response for any Checklist Items #39.a. through #48.b. If there
e for any Checklist Items #49 through #62.

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

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EIN:	94-6313558
PN:	001

SFA Amount Requested:

\$58,615,098

Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #38. In a event" (see Addendum A of the SFA Filing Instructions), your application will be considered incomplete if No is entered as a Plan R is a merger event described in Addendum A, your application will also be considered incomplete if No is entered as a Plan Response

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

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ddition, if required to provide information due to a "certain
Response for any Checklist Items #39.a. through #48.b. If there
e for any Checklist Items #49 through #62.

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

v20220802p

	Retail Clerks Specialty Stores relision rund
EIN:	94-6313558
PN:	001

SFA Amount Requested:

\$58,615,098

Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #38. In a event" (see Addendum A of the SFA Filing Instructions), your application will be considered incomplete if No is entered as a Plan R is a merger event described in Addendum A, your application will also be considered incomplete if No is entered as a Plan Response

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	<b>Plan Comments</b>	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
19.a.		For plans eligible for SFA under § 4262.3(a)(1) or § 4262.3(a)(3), does the application include a table identifying which assumptions/methods used in determining the plan's eligibility for SFA differ from those used in the pre-2021 certification of plan status, and does that table include brief explanations as to why using those assumptions/methods is no longer reasonable and why the changed assumptions/methods are reasonable (an abbreviated version of information provided in Checklist Item #27.a.)? Enter N/A if the plan is eligible for SFA under § 4262.3(a)(2) or § 4262.3(a)(4) or if the plan is eligible based on a certification of plan status completed before 1/1/2021. Also enter N/A if the plan is eligible based on a certification of plan status completed after 12/31/2020 but that reflects the same assumptions as those in the pre-2021 certification of plan status. See Template 7, <i>7a Assump Changes for Elig</i> sheet.	Yes No N/A	N/A		N/A		Financial assistance spreadsheet (template)	Template 7 Plan Name.
19.b.		Does the application include a table identifying which assumptions/methods used to determine the requested SFA differ from those used in the pre-2021 certification of plan status (except the interest rates used to determine SFA)? Does this item include brief explanations as to why using those original assumptions/methods is no longer reasonable and why the changed assumptions/methods are reasonable? If a changed assumption is an extension of the CBU assumption or the administrative expenses assumption as described in Paragraph A "Adoption of assumptions not previously factored into pre-2021 certification of plan status" of Section III, Acceptable Assumption Changes of PBGC's SFA assumptions guidance, does the application state so? This should be an abbreviated version of information provided in Checklist Item #27.b. See Template 7, <i>7b Assump Changes for Amount</i> sheet.	Yes No	Yes	Template 7 RCSS.xls	N/A		Financial assistance spreadsheet (template)	Template 7 Plan Name
20.a.		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 RCSS.xls	N/A	Uploaded into document type "Other" because portal would not allow multiple files in "Projections for special financial assistance".		Template 8 Plan Name
	Section C Item (8)								

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Response for any Checklist Items #39.a. through #48.b. If there
e for any Checklist Items #49 through #62.

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

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EIN:	94-6313558
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Checklist Item #	SFA Filing Instruction Reference	8	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.		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</i> Name
21.	Section D	Was the application signed and dated by an authorized trustee who is a current member of the board of trustees or another authorized representative of the plan sponsor and include the printed name and title of the signer?	Yes No	Yes	SFA App RCSS.pdf		Identify here the name of the single document that includes all information requested in Section D of the SFA Filing Instructions (Checklist Items #21 through #28.c.).	Financial Assistance Application	SFA App Plan Name
22.a.		For a plan that is not a MPRA plan, does the application include an optional cover letter?         Enter N/A if the plan is a MPRA plan, or if the plan is not a MPRA plan and did not include an optional cover letter.	Yes N/A	Yes	N/A - included as part of SFA App Plan Name		Page 3 of SFA App RCSS.pdf.	N/A	N/A - included as part of SFA App Plan Name
22.b.	Section D, Item (1)	For a plan that is a MPRA plan, does the application include a cover letter? Does the cover letter identify the calculation method (basic method, increasing assets method, or present value method) that provides the greatest amount of SFA? For a MPRA plan with a partition, does the cover letter include a statement that the plan has been partitioned under section 4233 of ERISA? Enter N/A if the plan is not a MPRA plan.	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name		For each Checklist Item #21 through #28.c., identify the relevant page number(s) within the single document.	N/A	N/A - included as part of SFA App Plan Name
23.	Section D, Item (2)	Does the application include the name, address, email, and telephone number of the plan sponsor, plan sponsor's authorized representative, and any other authorized representatives?	Yes No	Yes	N/A - included as part of SFA App Plan Name		Pages 3 and 4 of SFA App RCSS.pdf.	N/A	N/A - included as part of SFA App Plan Name
24.	Section D, Item (3)	Does the application identify the eligibility criteria in § 4262.3 that qualifies the plan as eligible to receive SFA, and include the requested information for each item that is applicable, as described in Section D, Item (3) of the SFA Filing Instructions?	Yes No	Yes	N/A - included as part of SFA App Plan Name		Page 4 of SFA App RCSS.pdf. The plan was in critical and declining status.	N/A	N/A - included as part of SFA App Plan Name
25.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	Yes	N/A - included as part of SFA App Plan Name		Page 4 of SFA App RCSS.pdf. Priority group 5.	N/A	N/A - included as part of SFA App Plan Name

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

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

# v20220802p

	Retail Clerks Speciary Stores Fension Fund
EIN:	94-6313558
PN:	001

SFA Amount Requested:

\$58,615,098

Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #38. In addition, if required to provide information due to a "certain event" (see Addendum A of the SFA Filing Instructions), your application will be considered incomplete if No is entered as a Plan Response for any Checklist Items #39.a. through #48.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 #49 through #62.

Checklist Item #	SFA Filing Instruction Reference	S	Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	<b>Plan Comments</b>	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
25.b.	Section D, nem (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		Briefly identify the emergency criteria, if applicable.	N/A	N/A - included as part of SFA App Plan Name
26.	Section D, Item (5)	Does the application include a detailed narrative description of the development of the assumed future contributions and assumed future withdrawal liability payments used in the basic method (and in the increasing assets method for a MPRA plan)?	Yes No	Yes	N/A - included as part of SFA App Plan Name		Page 4 of SFA App RCSS.pdf.	N/A	N/A - included as part of SFA App Plan Name
27.a.	Section D, Item (6)a.	<ul> <li>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?</li> <li>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.</li> </ul>	Yes No N/A	N/A	N/A - included as part of SFA App Plan Name			N/A	N/A - included as part of SFA App Plan Name
27.b.	Section D, Item (6)b.	Does the application identify which assumptions/methods (if any) used to determine the requested SFA amount differ from those used in the most recent certification of plan status completed before 1/1/2021 (excluding the plan's non-SFA and SFA interest rates, which must be the same as the interest rates required by § 4262.4(e)(1) and (2))? If there are any assumption/method changes, does the application include detailed explanations and supporting rationale and information as to why using the identified original assumptions/methods is no longer reasonable and why the changed assumptions/methods are reasonable? Does the application state if the changed assumption is an extension of the CBU assumption or the administrative expenses assumption as described in Paragraph A "Adoption of assumptions not previously factored into pre-2021 certification of plan status" of Section III, Acceptable Assumption Changes of PBGC's SFA Assumptions?	Yes No	Yes	N/A - included as part of SFA App Plan Name		Pages 5 through 10 of SFA App RCSS.pdf.	N/A	N/A - included as part of SFA App Plan Name

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

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

v20220802p

EIN:	94-6313558
PN:	001

SFA Amount Requested:

\$58,615,098

Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #38. In addition, if required to provide information due to a "certain event" (see Addendum A of the SFA Filing Instructions), your application will be considered incomplete if No is entered as a Plan Response for any Checklist Items #39.a. through #48.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 #49 through #62.

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

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

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

v20220802p

	Retail Clerks Specially Stores relision rand
EIN:	94-6313558
PN:	001

SFA Amount Requested:

\$58,615,098

Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #38. In a event" (see Addendum A of the SFA Filing Instructions), your application will be considered incomplete if No is entered as a Plan R is a merger event described in Addendum A, your application will also be considered incomplete if No is entered as a Plan Response

Checklist Item #	SFA Filing Instruction Reference	18	Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	<b>Plan Comments</b>	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
29.b.	Section E, Item (1) - Addendum A	If the plan is required to provide information required by Addendum A of the SFA Filing Instructions (for "certain events"), are the additional Checklist Items #39.a. through #48.b. completed?Enter N/A if the plan is not required to submit the additional information described in Addendum A.	Yes No N/A	N/A	N/A	N/A		Special Financial Assistance Checklist	N/A
30.	Section E, Item (2)	If the plan claims SFA eligibility under § 4262.3(a)(1) of PBGC's SFA regulation based on a certification by the plan's enrolled actuary of plan status for SFA eligibility purposes completed on or after January 1, 2021, does the application include:(i) plan actuary's certification of plan status for SFA eligibility purposes for the specified year (and, if applicable, for each plan year after the plan year for which the pre-2021 zone certification was prepared and for the plan year immediately prior to the specified year)?(ii) for each certification in (i) above, does the application include all details and additional information described in Section B, Item (5) of the SFA Filing Instructions, including clear documentation of all assumptions, methods and census data used?(iii) for each certification in (i) above, does the application identify all assumptions and methods that are different from those used in the pre-2021 zone certification?Does the certification by the plan's enrolled actuary include clear indication of all assumptions and methods used including source of and date of participant data, measurement date, and a statement that the actuary is qualified to render the actuarial opinion?If the plan does not claim SFA eligibility under § 4262.3(a)(1) or claims SFA eligibility under § 4262.3(a)(1) using a zone certification completed before January 1, 2021, enter N/A.Is the information for this Checklist Item #30.a. contained in a single document and uploaded using the required filenaming convention?	Yes No N/A	N/A		N/A		Financial Assistance Application	SFA Elig Cert CD Plan Name

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

ddition, if required to provide information due to a "certain
Response for any Checklist Items #39.a. through #48.b. If there
e for any Checklist Items #49 through #62.

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

v20220802p

ame:	Retail Clerks Specialty Stores Pension Fund
	94-6313558
	001

SFA Amount Requested:

PN:

\$58,615,098

Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #38. In a event" (see Addendum A of the SFA Filing Instructions), your application will be considered incomplete if No is entered as a Plan H is a merger event described in Addendum A, your application will also be considered incomplete if No is entered as a Plan Response

# **Checklist** SFA Filing Instructions Respons Item # Reference Options If the plan claims SFA eligibility under § 4262.3(a)(3) of PBGC's SFA regulation based on a 31.a. Section E, Item (3) certification by the plan's enrolled actuary of plan status for SFA eligibility purposes completed on or after January 1, 2021, does the application include: (i) plan actuary's certification of plan status for SFA eligibility purposes for the specified year (and, if applicable, for each plan year after the plan year for which the pre-2021 zone certification was prepared and for the plan year immediately prior to the specified year)? (ii) for each certification in (i) above, does the application include all details and additional information described in Section B, Item (5) of the SFA Filing Instructions, including clear documentation of all assumptions, methods and census data used? (iii) for each certification in (i) above, does the application identify all assumptions and methods that are different from those used in the pre-2021 zone certification? Does the certification by the plan's enrolled actuary include clear indication of all assumptions and methods used including source of and date of participant data, measurement date, and a statement that the actuary is qualified to render the actuarial opinion? If the plan does not claim SFA eligibility under § 4262.3(a)(3) or claims SFA eligibility under § 4262.3(a)(3) using a zone certification completed before January 1, 2021, enter N/A. Is the information for Checklist Items #31.a. and #31.b. contained in a single document and uploaded using the required filenaming convention? If the plan claims SFA eligibility under § 4262.3(a)(3) of PBGC's SFA regulation, does the 31.b. Section E, Item (3) application include a certification from the plan's enrolled actuary that the plan qualifies for SFA based on the applicable certification of plan status for SFA eligibility purposes for the specified year, and by meeting the other requirements of § 4262.3(c) of PBGC's SFA regulation. Does the provided certification include: (i) identification of the specified year for each component of eligibility (certification of plan status for SFA eligibility purposes, modified funding percentage, and participant ratio) (ii) derivation of the modified funded percentage (iii) derivation of the participant ratio Does the certification identify all assumptions and methods (including supporting rationale, and where applicable, reliance on the plan sponsor) used to develop the withdrawal liability that is utilized in the calculation of the modified funded percentage? Enter N/A if response to Checklist Item #31.a. is N/A. Is the information for Checklist Items #31.a. and #31.b. contained in a single document and uploaded using the required filenaming convention?

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

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

ddition, if required to provide information due to a "certain
Response for any Checklist Items #39.a. through #48.b. If there
e for any Checklist Items #49 through #62.

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

nse ns	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
	N/A		N/A		Financial Assistance Application	SFA Elig Cert C Plan Name
	N/A	N/A - included with SFA Elig Cert C Plan Name	N/A		Financial Assistance Application	N/A - included in SFA Elig Cert C Plan Name

Yes

No

N/A

v20220802p

EIN:	94-6313558
PN:	001

SFA Amount Requested:

\$58,615,098

Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #38. In addition, if required to provide information due to a "certain event" (see Addendum A of the SFA Filing Instructions), your application will be considered incomplete if No is entered as a Plan Response for any Checklist Items #39.a. through #48.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 #49 through #62.

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	<b>Plan Comments</b>	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
32.	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 <i>www.pbgc.gov</i> 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	Yes	Previously filed.	N/A		Financial Assistance Application	PG Cert Plan Name
33.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 #33a combined with #33b (if applicable) as a single document, and uploaded using the required filenaming convention?	Yes No	Yes	SFA Amount Cert RCSS.pdf	N/A		Financial Assistance Application	SFA Amount Cert Plan Name
33.b.		If the plan is a MPRA plan, does the certification by the plan's enrolled actuary identify the amount of SFA determined under the basic method described in § 4262.4(a)(1) and the amount determined under the increasing assets method in § 4262.4(a)(2)(i)? If the amount of SFA determined under the "present value method" described in § 4262.4(a)(2)(ii) is not the greatest amount of SFA under § 4262.4(a)(2), does the certification state as such? If the amount of SFA determined under the "present value method" described in § 4262.4(a)(2)(ii) is the greatest amount of SFA under § 4262.4(a)(2), does the certification is \$ 4262.4(a)(2)(ii) is the greatest amount of SFA under § 4262.4(a)(2), does the certification identify that amount? Enter N/A if the plan is not a MPRA plan.	Yes No N/A	N/A	N/A - included with SFA Amount Cert Plan Name	N/A		N/A - included in SFA Amount Cert Plan Name	N/A - included in SFA Amount Cerr Plan Name

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

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

v20220802p

	Real Clerks Specially Stores Fension Fund
EIN:	94-6313558
PN:	001

SFA Amount Requested:

\$58,615,098

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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
34.	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?	No	Yes	Previously filed.	N/A	Also, see list of statements included under document type "6 List of all cash and investment accounts maintained for the plan".	Financial Assistance Application	FMV Cert Plan Name
35.	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	Previously filed.	N/A		Pension plan documents, all versions available, and all amendments signed and dated	Compliance Amend Plan Name
36.	Section E, Item (8)       In the case of a plan that suspended benefits under section 305(e)(9) or section 4245 of ERISA, do the application include:         (i) a copy of the proposed plan amendment(s) required by § 4262.6(e)(2) to reinstate suspended benefits and pay make-up payments?         (ii) a certification by the plan sponsor that the proposed plan amendment(s) will be timely adopted Is the certification signed by either all members of the plan's board of trustees or by one or more trustees duly authorized to sign the certification on behalf of the entire board (including, if applicable, documentation that substantiates the authorization of the signing trustees)?         Enter N/A if the plan has not suspended benefits.         Is all information included in a single document that is uploaded using the required filenaming convention?	No N/A	N/A		N/A		Pension plan documents, all versions available, and all amendments signed and dated	Reinstatement Amend Plan Name
37.	Section E, Item (9)       In the case of a plan that was partitioned under section 4233 of ERISA, does the application include a copy of the executed plan amendment required by § 4262.9(c)(2)?         Enter N/A if the plan was not partitioned.       Is the document uploaded using the required filenaming convention?	de Yes No N/A	N/A		N/A		Pension plan documents, all versions available, and all amendments signed and dated	Partition Amend Plan Name

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

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

v20220802p

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

Plan name:	Retail Clerks Specialty Stores Pension Fund
EIN:	94-6313558
PN:	001

SFA Amount Requested:

\$58,615,098

Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #38. In addeeder (see Addendum A of the SFA Filing Instructions), your application will be considered incomplete if No is entered as a Plan Response is a merger event described in Addendum A, your application will also be considered incomplete if No is entered as a Plan Response is a merger event described in Addendum A, your application will also be considered incomplete if No is entered as a Plan Response is a merger event described in Addendum A.

Checklist Item #	SFA Filing Instructions Reference		Response Options
38.	Section E, Item (10)	Does the application include one or more copies of the penalties of perjury statement (see Section E, Item (10) of the SFA Filing Instructions) that (a) are signed by an authorized trustee who is a current member of the board of trustees, and (b) includes the trustee's printed name and title. Is all such information included in a single document and uploaded using the required filenaming convention?	Yes No
		events under § 4262.4(f) - Applicable to Any Events in § 4262.4(f)(2) through (f)(4) and Any Me	
NOTE: If th 39.a.		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</u> <u>method</u> described in § 4262.4(a)(1) <u>as if any events had not occurred?</u> See Template 4A.	nse should be Yes No
39.b.i.		If the plan is a MPRA plan for which the requested amount of SFA is based on the <u>increasing assets</u> <u>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</u> <u>method</u> as if any events had not occurred? See Template 4A, sheet 4A-5 SFA Details $.5(a)(2)(i)$ . 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
39.b.ii.	Addendum A for Certain Events Section C, Item (4)	If the plan is a MPRA plan for which the requested amount of SFA is based on the <u>increasing assets</u> <u>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, 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 plan is a MPRA plan for which the requested amount of SFA is based on the present value method.	Yes No N/A

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

addition, if required to provide information due to a "certain Response for any Checklist Items #39.a. through #48.b. If there ise for any Checklist Items #49 through #62.					
nse ns	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upl Document Type
	Yes	Penalty RCSS.pdf	N/A		Financial Assistance Appli
	4(f)(1)(ii) ft blank for the	e remaining Checklist Items.			
			N/A		Projections for special fina assistance (estimated income payments and expense
		N/A - included as part of file in Checklist Item #39.a.	N/A		N/A
			N/A		N/A

v20220802p

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

# pload as Use this Filenaming Convention

lication	Penalty Plan Name
nancial e, benefit es)	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</i> <i>Merged</i> , where "Plan Name Merged" is an abbreviated version of the plan name for the separate plan involved in the merger.
	N/A - included as part of file in Checklist Item #39.a.
	N/A - included as part of file in Checklist Item #39.a.

r ian name:	Retail Clerks Specialty Stores Pension Fund
EIN:	94-6313558
PN:	001

SFA Amount Requested:

\$58,615,098

Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #38. In addition, if required to provide information due to a "certain event" (see Addendum A of the SFA Filing Instructions), your application will be considered incomplete if No is entered as a Plan Response for any Checklist Items #39.a. through #48.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 #49 through #62.

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
39.b.iii.	Addendum A for Certain Events Section C, Item (4)If the plan is a MPRA plan for which the requested amount of SFA is based on the present value method 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 present value method as if any events had not occurred? See Template 4B, sheet 4B-1 SFA Ben Pmts, sheet 4B-2 SFA Details .4(a)(2)(ii), and sheet 4B-3 SFA Exhaustion.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</i> <i>Merged</i> , where "Plan Name Merged" is an abbreviated version of the plan name for the separate plan involved in the merger.
40.	Addendum A for Certain EventsFor any merger, does the application show the SFA determination for this plan and for each plan merged into this plan (each of these determined as if they were still separate plans)? See Template 4A for a non-MPRA plan using the basic method, and for a MPRA plan using the increasing assets method. See Template 4B for a MPRA Plan using the present value method.Enter N/A if the plan has not experienced a merger.	Yes No N/A			N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	For an additional submission due to a merger, <i>Template 4A (or Template 4B) Plan Name Merged</i> , where "Plan Name Merged" is an abbreviated version of the plan name for the separate plan involved in the merger.
41.a.	Addendum A for Certain Events Section DDoes the application include a narrative description of any event and any merger, including relevant supporting documents which may include plan amendments, collective bargaining agreements, actuarial certifications related to a transfer or merger, or other relevant materials?	Yes No		N/A - included as part of SFA App Plan Name		For each Checklist Item #41.a. through #44.b., identify the relevant page number(s) within the single document.	Financial Assistance Application	SFA App Plan Name
41.b.	Addendum A for Certain       For a transfer or merger event, does the application include identifying information for all plans         Events       involved including plan name, EIN and plan number, and the date of the transfer or merger?         Section D       involved including plan name, EIN and plan number, and the date of the transfer or merger?	Yes No		N/A - included as part of SFA App Plan Name			Financial Assistance Application	N/A - included as part of SFA App Plan Name
42.a.	Addendum A for Certain EventsDoes the narrative description in the application identify the amount of SFA reflecting any event, the amount of SFA determined as if the event had not occurred, and confirmation that the requested SFA is no greater than the amount that would have been determined if the event had not occurred, unless the event is a contribution rate reduction and such event lessens the risk of loss to plan participants and beneficiaries?	Yes No		N/A - included as part of SFA App Plan Name			Financial Assistance Application	N/A - included as part of SFA App Plan Name
42.b.	Addendum A for Certain Events Section DFor a merger, is the determination of SFA as if the event had not occurred equal to the sum of the amount that would be determined for this plan and each plan merged into this plan (each as if they were still separate plans)?Enter N/A if the event described in Checklist Item #41.a. was not a merger.	Yes No N/A		N/A - included as part of SFA App Plan Name			Financial Assistance Application	N/A - included as part of SFA App Plan Name

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

Explain all N/A responses. Provide comments where noted. Also add any other optional explanatory comments. v20220802p

	Retail Clerks Specialty Stores Fension Fund		
EIN:	94-6313558		
PN:	001		

SFA Amount Requested:

\$58,615,098

Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #38. In addition, if required to provide information due to a "certain event" (see Addendum A of the SFA Filing Instructions), your application will be considered incomplete if No is entered as a Plan Response for any Checklist Items #39.a. through #48.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 #49 through #62.

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
43.a.	Addendum A for Certain       Does the application include an additional version of Checklist Item #24 that shows the         Events       determination of SFA eligibility as if any events had not occurred?         Section D       if any events had not occurred?	Yes No		N/A - included as part of SFA App Plan Name			Financial Assistance Application	N/A - included as part of SFA App Plan Name
43.b.	Addendum A for Certain       For any merger, does this item include demonstrations of SFA eligibility for this plan and for each         Events       plan merged into this plan (each of these determined as if they were still separate plans)?         Section D       Enter N/A if the event described in Checklist Item #42.a. was not a merger.	Yes No N/A		N/A - included as part of SFA App Plan Name			Financial Assistance Application	N/A - included as part of SFA App Plan Name
44.a.	Addendum A for Certain       If the event is a contribution rate reduction and the amount of requested SFA is not limited to the amount of SFA determined as if the event had not occurred, does the application include a detailed demonstration that shows that the event lessens the risk of loss to plan participants and beneficiaries?         Enter N/A if the event is not a contribution rate reduction, or if the event is a contribution rate reduction but the requested SFA is limited to the amount of SFA determined as if the event had not occurred.	Yes No N/A		N/A - included as part of SFA App Plan Name			Financial Assistance Application	N/A - included as part of SFA App Plan Name
44.b.	Addendum A for Certain       Does the demonstration in Checklist Item #44.a. also identify all assumptions used, supporting rationale for the assumptions and other relevant information?         Section D       Enter N/A if the plan entered N/A for Checklist Item #44.a.	Yes No N/A		N/A - included as part of SFA App Plan Name			Financial Assistance Application	N/A - included as part of SFA App Plan Name
45.a.	Addendum A for Certain EventsDoes the application include an additional certification from the plan's enrolled actuary with respect to the plan's SFA eligibility but with eligibility determined as if any events had not occurred? This should be in the format of Checklist Item #30 if the SFA eligibility is based on the plan status of critical and declining using a zone certification completed on or after January 1, 2021. This should be in the format of Checklist Items #31.a. and #31.b. if the SFA eligibility is based on the plan status of critical using a zone certification completed on or after January 1, 2021.If the above SFA eligibility is not based on § 4262.3(a)(1) or § 4262.3(a)(3) or is based on a zone certification completed prior to January 1, 2021, enter N/A.Is all relevant information contained in a single document and uploaded using the required filenaming convention?	Yes No N/A			N/A		Financial Assistance Application	SFA Elig Cert Plan Name CE

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

Explain all N/A responses. Provide comments where noted. Also add any other optional explanatory comments. v20220802p

# Application to PBGC for Approval of Special Financial Assistance (SFA)APPLICATION CHECKLISTPlan name:Retail Clerks Specialty Stores Pension Fund

	Real Clerks Specially Stores Fension Fund
EIN:	94-6313558
PN:	001

SFA Amount Requested:

\$58,615,098

Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #38. In a event" (see Addendum A of the SFA Filing Instructions), your application will be considered incomplete if No is entered as a Plan H is a merger event described in Addendum A, your application will also be considered incomplete if No is entered as a Plan Response

Checklist Item #	SFA Filing Instructions Reference	Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
45.b.	Addendum A for Certain Events       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)?         (3)       (3)         If the above SFA eligibility is not based on § 4262.3(a)(1) or § 4262.3(a)(3) or is based on a zone certification completed prior to January 1, 2021, enter N/A.         Enter N/A if the event described in Checklist Item #41.a. was not a merger.	e No N/A			N/A		Financial Assistance Application	SFA Elig Cert Plan Name Merged CE "Plan Name Merged" is an abbreviated version of the plan name for the separate plan involved in the merger.
46.a.	Addendum A for Certain Events Section E, Item (5)Does the application include an additional certification from the plan's enrolled actuary with respect to the plan's SFA amount (in the format of Checklist Item #33.a.), but with the SFA amount determined as if any events had not occurred?	ct Yes No			N/A		Financial Assistance Application	SFA Amount Cert Plan Name CE
46.b.	Addendum A for Certain Events Section E, Item (5)If the plan is a MPRA plan, does the certification in Checklist Item #46.a. identify the amount of SFA determined under the basic method described in § 4262.4(a)(1) and the amount determined under the increasing assets method in § 4262.4(a)(2)(i)?If the amount of SFA determined under the "present value method" described in § 4262.4(a)(2)(ii) not the greatest amount of SFA determined under the "present value method" described in § 4262.4(a)(2)(ii) the greatest amount of SFA determined under the "present value method" described in § 4262.4(a)(2)(ii) 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.			N/A - included in SFA Amount Cert Plan Name CE	N/A		N/A - included in SFA Amount Cert Plan Name	N/A - included in SFA Amount Cert Plan Name CE
46.c.	Addendum A for Certain       Does the certification in Checklist Items #46.a. and #46.b. (if applicable) clearly identify all assumptions and methods used, sources of participant data and census data, and other relevant information?	Yes No		N/A - included in SFA Amount Cert Plan Name CE	N/A		N/A - included in SFA Amount Cert Plan Name	N/A - included in SFA Amount Cert Plan Name CE
47.a.	Addendum A for Certain       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)?         Section E, Item (5)       Enter N/A if the event described in Checklist Item #42.a. was not a merger.				N/A		Financial Assistance Application	SFA Amount Cert Plan Name Merged CE "Plan Name Merged" is an abbreviated version of the plan name for the separate plan involved in the merger.

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

ddition, if required to provide information due to a "certain
Response for any Checklist Items #39.a. through #48.b. If there
e for any Checklist Items #49 through #62.

Explain all N/A responses. Provide comments where noted. Also add any other optional explanatory comments. v20220802p

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

#### Application to PBGC for Approval of Special Financial Assistance (SFA) **APPLICATION CHECKLIST** Datail Clarks Specialty Stores Dansion Fund Dlan name

Plan name:	Retail Clerks Specialty Stores Pension Fund
EIN:	94-6313558
PN:	001

SFA Amount Requested:

\$58,615,098

Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #38. In addition, if required to provide information due to a "certain event" (see Addendum A of the SFA Filing Instructions), your application will be considered incomplete if No is entered as a Plan Response for any Checklist Items #39.a. through #48.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 #49 through #62.

Checklist Item #	SFA Filing Instructions Reference	Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	<b>Plan Comments</b>	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
47.b.	Addendum A for Certain       For any merger, do the certifications clearly identify all assumptions and methods used, sources of participant data and census data, and other relevant information?         Section E, Item (5)       Enter N/A if the event described in Checklist Item #42.a. was not a merger.	of Yes No N/A		N/A - included in SFA Amount Cert Plan Name CE	N/A		N/A - included in SFA Amount Cert Plan Name CE	N/A - included in SFA Amount Cert Plan Name CE
48.a.	Addendum A for Certain Events Section EIf 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 no occurred.	ect N/A			N/A		Financial Assistance Application	Cont Rate Cert Plan Name CE
48.b.	Addendum A for Certain       Does the demonstration in Checklist Item #48.a. also identify all assumptions used, supporting rationale for the assumptions and other relevant information?         Section E       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 no occurred.	Yes No N/A		N/A - included in Cont Rate Cert Plan Name CE	N/A		N/A - included in Cont Rate Cert Plan Name CE	N/A - included in Cont Rate Cert Plan Name CE
Additional	Information for Certain Events under § 4262.4(f) - Applicable Only to Any Mergers in § 4262.4(f)(1)(ii)Plans that have experienced mergers identified in § 4262.4(f)(1)(ii) must complete Checklist Items #49 through #62. If you are required to complete Checklist Items #49 through #62, your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #49 through #62. All other plans should not provide any responses for Checklist Items #49 through #62.							
40	Addendum A for Certain In addition to the information provided with Checklist Item #1, does the application also include	Yes			N/A		Pension plan documents, all versions	N/A

Yes No	N/A	Pension plan documents, all ve
No		
INO		available, and all amendments
		and dated
Yes	N/A	Pension plan documents, all ve
No		available, and all amendments s
		and dated
	Yes	YesN/A

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

v20220802p

### Unless otherwise specified: YYYY = plan yearPlan Name = abbreviated plan name

N/A
N/A

#### Application to PBGC for Approval of Special Financial Assistance (SFA) APPLICATION CHECKLIST Retail Clerks Specialty Stores Pension Fund Plan name:

	Retail Clerks Specialty Stores Felision Fund
EIN:	94-6313558
PN:	001

SFA Amount Requested:

\$58,615,098

Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #38. In addition, if required to provide information due to a "certain event" (see Addendum A of the SFA Filing Instructions), your application will be considered incomplete if No is entered as a Plan Response for any Checklist Items #39.a. through #48.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 #49 through #62.

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	<b>Plan Comments</b>	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
51.	Events Section B, Item (1)c.	In addition to the information provided with Checklist Item #3, does the application also include the most recent IRS determination for each plan that merged into this plan due to a merger described in § 4262.4(f)(1)(ii)? Enter N/A if the plan does not have a determination letter.	Yes No N/A			N/A		Pension plan documents, all versions available, and all amendments signed and dated	N/A
52.	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	<i>YYYYAVR Plan Name Merged</i> , where "Plan Name Merged" is abbreviated version of the plan name for the plan merged into this plan.
53.	Events	In addition to the information provided with Checklist Items #5.a. and #5.b., does the application include similar rehabilitation plan information for each plan that merged into this plan due to a merger described in § $4262.4(f)(1)(ii)$ ?	Yes No			N/A		Rehabilitation plan (or funding improvement plan, if applicable)	N/A
54.	Events	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)	<i>YYYYForm5500 Plan Name Merged</i> , "Plan Name Merged" is abbreviated version of the plan name for the plan merged into this plan.
55.	Events	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				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.
56.	Events	In addition to the information provided with Checklist Item #8, does the application include the most recent cash and investment account statements for each plan that merged into this plan due to a merger described in § $4262.4(f)(1)(ii)$ ?	Yes No			N/A		Bank/Asset statements for all cash and investment accounts	N/A
57.	Events	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

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

v20220802p

### Unless otherwise specified: YYYY = plan yearPlan Name = abbreviated plan name

#### Application to PBGC for Approval of Special Financial Assistance (SFA) **APPLICATION CHECKLIST** Retail Clerks Specialty Stores Pension Fund Plan name:

	Retail Clerks Specialty Stores Felision Fund
EIN:	94-6313558
PN:	001

SFA Amount Requested:

\$58,615,098

Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #38. In a event" (see Addendum A of the SFA Filing Instructions), your application will be considered incomplete if No is entered as a Plan l is a merger event described in Addendum A, your application will also be considered incomplete if No is entered as a Plan Response

Checklist	SFA Filing Instructions
Item #	Reference

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	<b>Plan Comments</b>	In the e-Filing Portal, uple Document Type
58.	Addendum A for Certain EventsIn addition to the information provided with Checklist Item the written policies and procedures governing the plan's de settlement, and payment of withdrawal liability for each plan merger described in § 4262.4(f)(1)(ii)?Are all such items included in a single document using the	etermination, assessment, collection, an that merged into this plan due to a	Yes No			N/A		Pension plan documents, all available, and all amendment and dated
59.	Addendum A for Certain       In addition to the information provided with Checklist Item         Events       documentation of a death audit (with the information described in § 42)         Section B, Item (9)       that merged into this plan due to a merger described in § 42)	ribed in Checklist Item #11) for each plan	Yes No					Pension plan documents, all available, and all amendment and dated
60.	Addendum A for Certain Events       In addition to the information provided with Checklist Item same information in the format of Template 1 for each plan merger described in § 4262.4(f)(1)(ii)?         Enter N/A if each plan that fully merged into this plan is no on the most recently filed Form 5500 Schedule MB.	n that merged into this plan due to a	Yes No N/A					Financial assistance spread (template)
61.	Addendum A for Certain EventsIn addition to the information provided with Checklist Item same information in the format of Template 2 (if required to each plan that merged into this plan due to a merger describe Enter N/A if each plan that merged into this plan has less the most recently filed Form 5500.	based on the participant threshold) for bed in § $4262.4(f)(1)(ii)$ ?	Yes No N/A					Contributing employer
62.	Addendum A for Certain       In addition to the information provided with Checklist Item         Events       information in the format of Template 3 for each plan that         Section C, Item (3)       described in § 4262.4(f)(1)?		Yes No					Historical Plan Financial Info (CBUs, contribution rates, cor amounts, withdrawal liab payments)

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

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

ddition, if required to provide information due to a "certain
Response for any Checklist Items #39.a. through #48.b. If there
e for any Checklist Items #49 through #62.

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

v20220802p

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

## upload as Use this Filenaming Convention WDL Plan Name Merged , all versions nents signed where "Plan Name Merged" is an abbreviated version of the plan name for the plan merged into this plan. Death Audit Plan Name Merged, all versions nents signed where "Plan Name Merged" is an abbreviated version of the plan name for the plan merged into this plan. eadsheet Template 1 Plan Name Merged, where "Plan Name Merged" is an abbreviated version of the plan name for the plan merged into this plan. Template 2 Plan Name Merged, where oyers "Plan Name Merged" is an abbreviated version of the plan name fore the plan merged into this plan. Information Template 3 Plan Name Merged, where contribution "Plan Name Merged" is an abbreviated version of the plan name for the plan liability merged into this plan.

### **TEMPLATE 4A**

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

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

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

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

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

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

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

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

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

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

The information to be provided is:

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

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

- e. For each plan year in the period beginning on the SFA measurement date and ending on the last day of the last plan year ending in 2051 (the "SFA coverage period"):
  - i. Separately identify the projected amount of contributions, projected withdrawal liability payments reflecting a reasonable allowance for amounts considered uncollectible, and other payments expected to be made to the plan (excluding the amount of financial assistance under section 4261 of ERISA and SFA to be received by the plan).
  - ii. Identify the benefit payments described in § 4262.4(b)(1) (including any benefits that were restored under 26 CFR 1.432(e)(9)-(1)(e)(3) and excluding the payments in e.iii. below), separately for current retirees and beneficiaries, current terminated vested participants not yet in pay status, current active participants, and new entrants. [Sheet: 4A-2 SFA Ben Pmts]

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

- iii. Separately identify the make-up payments described in § 4262.4(b)(1) attributable to the reinstatement of benefits under § 4262.15 that were previously suspended through the SFA measurement date.
  [Also see applicable examples in Section C, Item (4)e.iii. of the SFA instructions.]
- iv. Separately identify administrative expenses paid and expected to be paid (excluding the amount owed PBGC under section 4261 of ERISA) for premiums to PBGC and for all other administrative expenses.
   [Sheet: 4A-3 SFA Pcount and Admin Exp]

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

- v. Provide the projected total participant count at the beginning of each year. *[Sheet: 4A-3 SFA Pcount and Admin Exp]*
- vi. Provide the projected investment income earned by assets not attributable to SFA based on the non-SFA interest rate in b. above and the projected fair market value of non-SFA assets at the end of each plan year.
- vii. Provide the projected investment income earned by assets attributable to SFA based on the SFA interest rate in c. above (excluding investment returns for the plan year in which the sum of annual projected benefit payments and administrative expenses for the year exceeds the beginning-of-year projected SFA assets) and the projected fair market value of SFA assets at the end of each plan year.
- f. The projected SFA exhaustion year. This is the first day of the plan year in which the sum of annual projected benefit payments and administrative expenses for the year exceeds the beginning-of-year projected SFA assets. Note this date is only required for the calculation method under which the requested amount of SFA is determined.

#### Additional instructions for each individual worksheet:

Sheet

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

See instructions on 4A-1 Interest Rates.

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

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

On this sheet, you will provide:

--Basic plan information (plan name, EIN/PN, SFA measurement date), and

--Year-by-year deterministic projection of benefit payments.

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

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

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

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

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

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

On this sheet, you will provide:

--Basic plan information (plan name, EIN/PN, SFA measurement date), and

--Year-by-year deterministic projection of participant count and administrative expenses.

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

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

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

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

On this sheet, you will provide:

--Basic plan information (plan name, EIN/PN, SFA measurement date, non-SFA interest rate, SFA interest rate),

- --MPRA plan status and, if applicable, certain MPRA information,
- --Fair Market Value of Assets as of the SFA measurement date,
- --SFA Amount as of the SFA measurement date calculated under the "basic method",
- --Projected SFA exhaustion year (only if the requested amount of SFA is determined under the "basic method"), and

--Year-by-year deterministic projection.

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

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

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

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

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

On this sheet, you will provide:

--Basic plan information (plan name, EIN/PN, SFA measurement date, non-SFA interest rate, SFA interest rate),

--MPRA plan status, and if applicable, certain MPRA information,

--Fair Market Value of Assets as of the SFA measurement date,

--SFA Amount as of the SFA measurement date calculated under the "increasing assets method",

--Projected SFA exhaustion year (only if the requested amount of SFA is determined under the "increasing assets method"), and

--Year-by-year deterministic projection.

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

#### Version Updates (newest version at top)

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

### TEMPLATE 4A - Sheet 4A-1 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	I					
Abbreviated Plan Name:	RCSS					
EIN:	94-6313558					
PN:	001					
Initial Application Date:	11/30/2022					
SFA Measurement Date:	08/31/2022	For a plan other than a plan described in § 4262.4(g) (i.e., for a plan that has <u>not</u> filed an initial application under PBGC's interim final rule), the last day of the third calendar month immediately preceding the plan's initial application date. For a plan described in § 4262.4(g) (i.e., for a plan that filed an initial application prior to publication of the final rule), the last day of the calendar qua immediately preceding the plan's initial application date.				
Last day of first plan year ending after the measurement date:	12/31/2022					
Non-SFA Interest Rate U	sed:	5.51%	Rate used in projection of non-SFA assets.			
SFA Interest Rate Used:		3.26%	Rate used in projection of SFA assets.			

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

Non-SFA Interest Rate Limit (lowest 3rd segment rate plus 200 basis points) :

Non-SFA Interest Rate Calculation (lesser of

Plan Interest Rate:	6.00%	Interest rate used for the funding standard account projections in the plan's most recently completed certification of plan status before 1/1/2021.
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## Corresponding ERISA Section 303(h)(2)(C)(i), (ii), and (iii) rates

	disregarding modifications made under clause (iv) of s			(iv) of such section.
	Month Year	(i)	(ii)	(iii)
Month in which plan's initial application is filed, and corresponding segment rates (leave (i), (ii), and (iii) blank if the IRS Notice for this month has not yet been issued):	November 2022	1.76%	3.36%	3.76%
1 month preceding month in which plan's initial application is filed, and corresponding segment rates:	October 2022	1.57%	3.21%	3.66%
2 months preceding month in which plan's initial application is filed, and corresponding segment rates:	September 2022	1.41%	3.09%	3.58%
3 months preceding month in which plan's initial application is filed, and corresponding segment rates:	August 2022	1.27%	2.99%	3.51%

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 <u>IRS Notice 21-50</u> 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' <u>Funding Yield</u> <u>Curve Segment Rate Tables</u> web page (See Funding Table 3 under the heading "24-Month Average Segment Rates Not Adjusted").

5.51% This amount is calculated based on the other information entered above.

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Plan Interest Rate and Non-SFA Interest Rate Limit):	5.51%	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):			3.26%	This amount is calculated based on the other information entered.
SFA Interest Rate Calculation (lesser of Plan Interest Rate and SFA Interest Rate Limit):	3.26%	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 Us	ed, provide explanation below.

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:	RCSS	
EIN:	94-6313558	
PN:	001	
SFA Measurement Date:	08/31/2022	

			On this Sheet, show all	benefit payment amounts	as positive amounts.	
			PROJECT	ED BENEFIT PAYME	NTS for:	
SFA Measurement Date / Plan Year Start Date Plan Year End D		Current Retirees and Beneficiaries in Pay Status	Current Terminated Vested Participants	Current Active Participants	New Entrants	Total
08/31/2022	12/31/2022	\$1,544,486	\$1,207,812	\$7,883	\$0	\$2,760,182
01/01/2023	12/31/2023	\$4,357,982	\$472,855	\$35,487	\$0	\$4,866,324
01/01/2024	12/31/2024	\$4,096,418	\$564,375	\$58,728	\$0	\$4,719,521
01/01/2025	12/31/2025	\$3,847,824	\$674,078	\$63,173	\$0	\$4,585,075
01/01/2026	12/31/2026	\$3,611,148	\$782,180	\$82,821	\$0	\$4,476,149
01/01/2027	12/31/2027	\$3,385,305	\$885,874	\$83,763	\$0	\$4,354,942
01/01/2028	12/31/2028	\$3,169,276	\$1,001,057	\$83,953	\$0	\$4,254,286
01/01/2029	12/31/2029	\$2,962,181	\$1,092,524	\$84,263	\$0	\$4,138,968
01/01/2030	12/31/2030	\$2,763,277	\$1,157,320	\$87,069	\$0	\$4,007,66
01/01/2031	12/31/2031	\$2,571,959	\$1,232,350	\$87,197	\$0	\$3,891,50
01/01/2032	12/31/2032	\$2,387,755	\$1,288,844	\$88,102	\$0	\$3,764,70
01/01/2033	12/31/2033	\$2,210,328	\$1,323,164	\$88,036	\$0	\$3,621,52
01/01/2034	12/31/2034	\$2,039,458	\$1,359,584	\$87,817	\$0	\$3,486,85
01/01/2035	12/31/2035	\$1,875,027	\$1,373,278	\$87,683	\$53	\$3,336,04
01/01/2036	12/31/2036	\$1,716,999	\$1,405,808	\$89,022	\$100	\$3,211,92
01/01/2037	12/31/2037	\$1,565,424	\$1,388,174	\$89,042	\$175	\$3,042,81
01/01/2038	12/31/2038	\$1,420,437	\$1,369,858	\$89,398	\$223	\$2,879,91
01/01/2039	12/31/2039	\$1,282,220	\$1,355,801	\$88,969	\$315	\$2,727,30
01/01/2040	12/31/2040	\$1,150,996	\$1,321,943	\$89,455	\$409	\$2,562,80
01/01/2041	12/31/2041	\$1,027,018	\$1,309,582	\$92,606	\$542	\$2,429,74
01/01/2042	12/31/2042	\$910,540	\$1,287,834	\$92,495	\$643	\$2,291,51
01/01/2043	12/31/2043	\$801,781	\$1,275,313	\$91,170	\$744	\$2,169,00
01/01/2044	12/31/2044	\$700,937	\$1,244,146	\$90,690	\$847	\$2,036,62
01/01/2045	12/31/2045	\$608,194	\$1,199,784	\$88,681	\$970	\$1,897,62
01/01/2046	12/31/2046	\$523,682	\$1,153,247	\$86,013	\$1,108	\$1,764,05
01/01/2047	12/31/2047	\$447,426	\$1,114,342	\$87,346	\$1,221	\$1,650,33
01/01/2048	12/31/2048	\$379,325	\$1,061,649	\$84,350	\$1,329	\$1,526,65
01/01/2049	12/31/2049	\$319,138	\$997,245	\$80,982	\$1,453	\$1,398,81
01/01/2050	12/31/2050	\$266,496	\$942,491	\$79,961	\$1,598	\$1,290,54
01/01/2051	12/31/2051	\$220,931	\$887,236	\$77,185	\$1,720	\$1,187,07

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

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

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

#### PLAN INFORMATION

Abbreviated Plan Name:	RCSS		
EIN:	94-6313558		
PN:	001		
SFA Measurement Date:	08/31/2022		

			PROJECTED AD	MINISTRATIVE EXP	ENSES for:
SFA Measurement Date / Plan Year Start Date	Plan Year End Date	Total Participant Count at Beginning of Plan Year	PBGC Premiums	Other	Total
08/31/2022	12/31/2022	N/A	\$13,643	\$150,267	\$163,909
01/01/2023	12/31/2023	1228	\$42,980	\$463,499	\$506,479
01/01/2024	12/31/2024	1177	\$42,431	\$479,242	\$521,673
01/01/2025	12/31/2025	1130	\$41,959	\$495,365	\$537,324
01/01/2026	12/31/2026	1082	\$41,382	\$495,756	\$537,138
01/01/2027	12/31/2027	1038	\$40,890	\$481,703	\$522,593
01/01/2028	12/31/2028	993	\$40,291	\$470,223	\$510,514
01/01/2029	12/31/2029	950	\$39,702	\$456,974	\$496,676
01/01/2030	12/31/2030	908	\$39,085	\$441,835	\$480,920
01/01/2031	12/31/2031	866	\$45,032	\$421,949	\$466,981
01/01/2032	12/31/2032	825	\$44,187	\$407,577	\$451,764
01/01/2033	12/31/2033	786	\$43,361	\$391,222	\$434,583
01/01/2034	12/31/2034	746	\$42,389	\$376,034	\$418,423
01/01/2035	12/31/2035	707	\$41,378	\$358,947	\$400,325
01/01/2036	12/31/2036	668	\$40,269	\$345,162	\$385,431
01/01/2037	12/31/2037	630	\$39,117	\$326,021	\$365,138
01/01/2038	12/31/2038	593	\$37,924	\$307,666	\$345,590
01/01/2039	12/31/2039	556	\$36,625	\$290,652	\$327,277
01/01/2040	12/31/2040	521	\$35,349	\$272,187	\$307,536
01/01/2041	12/31/2041	486	\$33,963	\$257,607	\$291,570
01/01/2042	12/31/2042	453	\$32,607	\$242,374	\$274,981
01/01/2043	12/31/2043	420	\$31,139	\$229,142	\$260,281
01/01/2044	12/31/2044	389	\$29,705	\$214,689	\$244,394
01/01/2045	12/31/2045	359	\$28,237	\$199,478	\$227,715
01/01/2046	12/31/2046	331	\$26,816	\$184,870	\$211,686
01/01/2047	12/31/2047	304	\$25,367	\$172,673	\$198,040
01/01/2048	12/31/2048	279	\$23,980	\$159,218	\$183,198
01/01/2049	12/31/2049	255	\$22,574	\$145,284	\$167,858
01/01/2050	12/31/2050	233	\$21,245	\$133,621	\$154,866
01/01/2051	12/31/2051	213	\$20,004	\$122,445	\$142,449

v20220802p hod" for MPRA plans

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

late 4A Instructions for A	Additional Instructions for Sheet 4A-4.
I	
RCSS	
94-6313558	
001	
No	Meets the definition of a MPRA plan described in § 4262.4(a)(3)?
N/A	MPRA increasing assets method described in § 4262.4(a)(2)(i). MPRA present value method described in § 4262.4(a)(2)(ii).
08/31/2022	
\$8,263,038	
\$58,615,098	Per § 4262.4(a)(1), the lowest whole dollar amount (not less than \$0) for which, as of the la plan year during the SFA coverage period, projected SFA assets and projected non-SFA ass greater than or equal to zero.
01/01/2039	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 year exceeds the beginning-of-year projected SFA assets.
5.51%	
3.26%	
	RCSS 94-6313558 001 No N/A 08/31/2022 \$8,263,038 \$58,615,098 01/01/2039 5.51%

r					On this	s Sheet, show payments I	NTO the plan as positive an	nounts, and payments OUT	f of the plan as negative an	ounts.			
		(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)	Suspended through the		•		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		Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))
08/31/2022	12/31/2022	\$7,634			-\$2,760,182		-\$163,909	-\$2,924,091	\$606,113	\$56,297,120	\$0	\$149,145	\$8,419,817
01/01/2023	12/31/2023	\$24,904			-\$4,866,324		-\$506,479	-\$5,372,803	\$1,740,876	\$52,665,193	\$0	\$464,669	\$8,909,390
01/01/2024	12/31/2024	\$25,090			-\$4,719,521		-\$521,673	-\$5,241,194	\$1,624,788	\$49,048,788	\$0	\$491,650	\$9,426,130
01/01/2025	12/31/2025	\$25,090			-\$4,585,075		-\$537,324	-\$5,122,399		\$45,435,369	\$0		\$9,971,343
01/01/2026	12/31/2026	\$25,090			-\$4,476,149		-\$537,138	-\$5,013,287	\$1,393,101	\$41,815,183	\$0	\$550,164	\$10,546,596
01/01/2027	12/31/2027	\$25,090			-\$4,354,942		-\$522,593	-\$4,877,535		\$38,215,116	\$0	4 )	\$11,153,547
01/01/2028	12/31/2028	\$25,090			-\$4,254,286		-\$510,514	-\$4,764,800		\$34,612,403	\$0		\$11,793,940
01/01/2029	12/31/2029	\$25,090			-\$4,138,968		-\$496,676			\$31,023,666	\$0		\$12,469,618
01/01/2030	12/31/2030	\$25,090			-\$4,007,666		-\$480,920	-\$4,488,586		\$27,467,579	\$0		\$13,182,527
01/01/2031	12/31/2031	\$25,090			-\$3,891,506		-\$466,981	-\$4,358,487	\$818,857	\$23,927,949	\$0		\$13,934,717
01/01/2032	12/31/2032	\$25,090			-\$3,764,701		-\$451,764	-\$4,216,465	\$705,960	\$20,417,444	\$0	4 /	\$14,728,353
01/01/2033	12/31/2033	\$25,090			-\$3,621,528		-\$434,583		\$594,336	\$16,955,669	\$0		\$15,565,718
01/01/2034	12/31/2034	\$25,090			-\$3,486,859		-\$418,423			\$13,534,519	\$0	+ )	\$16,449,221
01/01/2035	12/31/2035	\$25,090			-\$3,336,041		-\$400,325	-\$3,736,366		\$10,173,724	\$0		\$17,381,406
01/01/2036	12/31/2036	\$25,090			-\$3,211,929		-\$385,431	-\$3,597,360		\$6,844,815	\$0		\$18,364,954
01/01/2037	12/31/2037	\$25,090			-\$3,042,815		-\$365,138			\$3,600,119	\$0	+-,,	\$19,402,696
01/01/2038	12/31/2038	\$25,090			-\$2,879,916		-\$345,590		\$60,686	\$435,299	\$0	+ )	\$20,497,617
01/01/2039	12/31/2039	\$25,090			-\$2,727,305		-\$327,277	\$435,299			-\$2,619,283	\$1,052,627	\$18,956,051
01/01/2040	12/31/2040	\$25,090			-\$2,562,803		-\$307,536				-\$2,870,339	\$960,255	\$17,071,058
01/01/2041	12/31/2041	\$25,090			-\$2,429,748		-\$291,570				-\$2,721,318	\$860,803	\$15,235,633
01/01/2042	12/31/2042	\$25,090			-\$2,291,512		-\$274,981				-\$2,566,493	\$764,255	\$13,458,485
01/01/2043	12/31/2043	\$25,090			-\$2,169,008		-\$260,281				-\$2,429,289	\$670,395	\$11,724,681
01/01/2044	12/31/2044	\$25,090			-\$2,036,620		-\$244,394				-\$2,281,014		\$10,048,009
01/01/2045	12/31/2045	\$25,090			-\$1,897,629		-\$227,715				-\$2,125,344	\$491,475	\$8,439,230
01/01/2046	12/31/2046	\$25,090			-\$1,764,050		-\$211,686				-\$1,975,736	\$407,260	\$6,895,844
01/01/2047	12/31/2047	\$25,090			-\$1,650,335		-\$198,040				-\$1,848,375		\$5,398,548
01/01/2048	12/31/2048	\$25,090			-\$1,526,653		-\$183,198				-\$1,709,851	\$247,589	\$3,961,376
01/01/2049	12/31/2049	\$25,090			-\$1,398,818		-\$167,858				-\$1,566,676	\$172,639	\$2,592,429
01/01/2050	12/31/2050	\$25,090			-\$1,290,546		-\$154,866				-\$1,445,412		\$1,272,907
01/01/2051	12/31/2051	\$25,090			-\$1,187,072		-\$142,449				-\$1,329,521	\$31,524	\$0

e last day of each assets are both

ents and administrative expenses for the

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

See Templat	te 4A Instructions for Ac	lditional Instructions for Sheet 4A-5.
PLAN INFORMATION Abbreviated		
Plan Name:		
EIN:		
PN:		
MPRA Plan?		Meets the definition of a MPRA plan described in § 4262.4(a)(3)?
If a MPRA Plan, which method yields the greatest amount of SFA?		MPRA increasing assets method described in § 4262.4(a)(2)(i). MPRA present value method described in § 4262.4(a)(2)(ii).
SFA Measurement Date:		
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:		Per § 4262.4(a)(2)(i), the lowest whole dollar amount (not less than \$0) for which, as of the SFA coverage period, projected SFA assets and projected non-SFA assets are both greater th day of the SFA coverage period, the sum of projected SFA assets and projected non-SFA assets sum as of the last day of the immediately preceding plan year.
Projected SFA exhaustion year:		Only required on this sheet if the requested amount of SFA is based on the "increasing assets Plan Year Start Date of the plan year in which the sum of annual projected benefit payments year exceeds the beginning-of-year projected SFA assets.
Non-SFA Interest Rate:		
SFA Interest Rate:		

					On th	is Sheet, show payments IN	NTO the plan as positive a	mounts, and payments OUT	f of the plan as negative an	mounts.			
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
SFA Measurement Date / Plan Year Start Date	Plan Year End Date	Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments (should match total from Sheet 4A-2)	Suspended through the	(excluding amount owed PBGC under 4261 of	Administrative Expenses (from (6)) Paid from SFA	SFA Investment Income	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	Projecto Assets a (prior y (1) + (10)

the last day of each plan year during the er than or equal to zero, and, as of the last assets is greater than the amount of such

sets method". ents and administrative expenses for the

> (12) jected Non-SFA ets at End of Plan Year ior year assets + (1) + (2) + (3) +(10) + (11))

### **TEMPLATE 5A**

# 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 <u>either</u> 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 <u>not</u> 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

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 INFORMATIO	PLAN INFORMATION				
Abbreviated Plan Name:	RCSS				
EIN:	94-6313558				
PN:	001				
SFA Measurement Date:	08/31/2022				

On this Sheet, show all benefit payment amounts as positive amounts.								
	PROJECT	ED BENEFIT PAYMEN	NTS for:					
Current Retirees and Beneficiaries in Pay Status	Current Terminated Vested Participants	Current Active Participants	New Entrants	Total				
\$1,544,486	\$189,092	\$7,883	\$0	\$1,741,462				
\$4,357,982	\$656,012	\$35,487	\$0	\$5,049,481				
\$4,096,418	\$724,337	\$58,728	\$0	\$4,879,483				
\$3,847,824	\$841,377	\$63,173	\$0	\$4,752,374				
\$3,611,148	\$939,826	\$82,810	\$0	\$4,633,784				
\$3,385,305	\$994,506	\$83,742	\$0	\$4,463,553				
\$3,169,276	\$1,065,090	\$83,921	\$0	\$4,318,287				
\$2,962,181	\$1,099,079	\$84,218	\$0	\$4,145,478				
\$2,763,277	\$1,163,928	\$87,012	\$68	\$4,014,285				
\$2,571,959	\$1,152,773	\$87,040	\$256	\$3,812,028				
\$2,387,755	\$1,140,711	\$87,930	\$368	\$3,616,764				
\$2,210,328	\$1,142,239	\$87,686	\$474	\$3,440,727				
\$2,039,458	\$1,120,920	\$87,257	\$644	\$3,248,279				
\$1,875,027	\$1,127,962	\$86,821	\$960	\$3,090,770				
\$1,716,999	\$1,122,326	\$88,945	\$1,181	\$2,929,451				
\$1,565,424	\$1,136,330	\$88,646	\$1,414	\$2,791,814				
\$1,420,437	\$1,129,461	\$88,327	\$1,622	\$2,639,847				
\$1,282,220	\$1,104,949	\$87,325	\$1,863	\$2,476,357				
\$1,150,996	\$1,077,984	\$86,523	\$2,089	\$2,317,592				
\$1,027,018	\$1,064,927	\$97,198	\$2,339	\$2,191,482				
\$910,540	\$1,042,864	\$95,086	\$2,549	\$2,051,039				
\$801,781	\$999,488	\$92,823	\$2,757	\$1,896,849				
\$700,937	\$970,000	\$96,191	\$2,973	\$1,770,101				
\$608,194	\$947,023	\$93,258	\$3,213	\$1,651,688				
\$523,682	\$906,125	\$90,096	\$3,470	\$1,523,373				
\$447,426	\$865,232	\$86,820	\$3,696	\$1,403,174				
\$379,325	\$821,970	\$83,636	\$3,920	\$1,288,851				
\$319,138	\$769,645	\$79,881	\$4,163	\$1,172,827				
\$266,496	\$717,449	\$75,993	\$4,450	\$1,064,388				
\$220,931	\$665,839	\$77,065	\$4,742	\$968,577				
	\$319,138 \$266,496	\$319,138 \$769,645 \$266,496 \$717,449	\$319,138\$769,645\$79,881\$266,496\$717,449\$75,993	\$319,138\$769,645\$79,881\$4,163\$266,496\$717,449\$75,993\$4,450				

v20220802p creasing assets method''

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.

Abbreviated Plan Name:	RCSS	
EIN:	94-6313558	
PN:	001	
SFA Measurement Date:	08/31/2022	

			<b>PROJECTED AD</b>	MINISTRATIVE EXPI	ENSES for:
SFA Measurement Date / Plan Year Start Date	Plan Year End Date	Total Participant Count at Beginning of Plan Year	PBGC Premiums	Other	Total
08/31/2022	12/31/2022	N/A	\$13,643	\$150,267	\$163,909
01/01/2023	12/31/2023	1217	\$42,595	\$463,884	\$506,479
01/01/2024	12/31/2024	1166	\$42,034	\$479,639	\$521,673
01/01/2025	12/31/2025	1119	\$41,550	\$495,773	\$537,324
01/01/2026	12/31/2026	1072	\$40,999	\$512,444	\$553,443
01/01/2027	12/31/2027	1028	\$40,496	\$495,131	\$535,626
01/01/2028	12/31/2028	984	\$39,925	\$478,269	\$518,194
01/01/2029	12/31/2029	941	\$39,326	\$458,131	\$497,457
01/01/2030	12/31/2030	900	\$38,741	\$442,973	\$481,714
01/01/2031	12/31/2031	859	\$44,668	\$412,775	\$457,443
01/01/2032	12/31/2032	819	\$43,866	\$390,146	\$434,012
01/01/2033	12/31/2033	781	\$43,085	\$369,802	\$412,88
01/01/2034	12/31/2034	742	\$42,162	\$347,632	\$389,793
01/01/2035	12/31/2035	704	\$41,203	\$329,690	\$370,892
01/01/2036	12/31/2036	667	\$40,208	\$311,326	\$351,534
01/01/2037	12/31/2037	630	\$39,117	\$295,901	\$335,01
01/01/2038	12/31/2038	594	\$37,988	\$278,793	\$316,782
01/01/2039	12/31/2039	558	\$36,757	\$260,406	\$297,163
01/01/2040	12/31/2040	523	\$35,485	\$242,626	\$278,11
01/01/2041	12/31/2041	489	\$34,173	\$228,805	\$262,978
01/01/2042	12/31/2042	457	\$32,895	\$213,230	\$246,123
01/01/2043	12/31/2043	425	\$31,509	\$196,113	\$227,622
01/01/2044	12/31/2044	394	\$30,087	\$182,325	\$212,412
01/01/2045	12/31/2045	365	\$28,709	\$169,494	\$198,203
01/01/2046	12/31/2046	337	\$27,302	\$155,503	\$182,803
01/01/2047	12/31/2047	311	\$25,951	\$142,430	\$168,38
01/01/2048	12/31/2048	286	\$24,581	\$130,081	\$154,662
01/01/2049	12/31/2049	263	\$23,282	\$117,457	\$140,739
01/01/2050	12/31/2050	242	\$22,066	\$105,660	\$127,72
01/01/2051	12/31/2051	222	\$20,850	\$95,379	\$116,229

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.

Abbreviated Plan Name:	RCSS	
EIN:	94-6313558	
PN:	001	
MPRA Plan?	No	
If a MPRA Plan, which method yields the greatest amount of SFA?	N/A	
SFA Measurement Date:	08/31/2022	
Fair Market Value of Assets as of the SFA Measurement Date:	\$8,263,038	
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$49,307,098	
Non-SFA Interest Rate:	5.51%	
SFA Interest Rate:	3.26%	

					On this S	Sheet, show payments I	NTO the plan as positive an	nounts, and payments OUT	Γ of the plan as negative a	mounts.			1
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
SFA Measurement Dat / Plan Year Start Date		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)	- ,	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))
08/31/2022	12/31/2022	\$29,401			-\$1,741,462		-\$163,909	-\$1,905,371	\$517,299	\$47,919,026	\$0	\$149,390	\$8,441,829
01/01/2023	12/31/2023	\$97,023			-\$5,049,481		-\$506,479	-\$5,555,960	\$1,464,532	\$43,827,598	\$0	\$468,017	\$9,006,869
01/01/2024	12/31/2024	\$106,725			-\$4,879,483		-\$521,673	-\$5,401,156	\$1,333,872	\$39,760,314	\$0	\$499,438	\$9,613,032
01/01/2025	12/31/2025	\$117,398			-\$4,752,374		-\$537,324	-\$5,289,698	\$1,203,237		\$0		\$10,263,583
01/01/2026	12/31/2026	\$129,138			-\$4,633,784		-\$553,443		\$1,071,819		\$0		\$10,962,066
01/01/2027	12/31/2027	\$142,051			-\$4,463,553		-\$535,626		\$940,961	\$27,500,226	\$0		\$11,712,332
01/01/2028	12/31/2028	\$156,256			-\$4,318,287		-\$518,194	-\$4,836,481	\$811,522		\$0		\$12,518,564
01/01/2029	12/31/2029	\$171,882			-\$4,145,478		-\$497,457		\$683,709		\$0		\$13,385,307
01/01/2030	12/31/2030	\$189,070			-\$4,014,285		-\$481,714		\$557,220		\$0		\$14,317,504
01/01/2031	12/31/2031	\$207,977			-\$3,812,028		-\$457,443		\$432,796		\$0		\$15,320,532
01/01/2032	12/31/2032	\$228,775			-\$3,616,764		-\$434,012	-\$4,050,776	\$311,564		\$0		\$16,400,241
01/01/2033	12/31/2033	\$251,653			-\$3,440,727		-\$412,887	-\$3,853,614	\$193,130		\$0		\$17,562,996
01/01/2034	12/31/2034	\$276,818			-\$3,248,279		-\$389,793	-\$3,638,072	\$77,586	\$780,402	\$0		\$18,815,729
01/01/2035	12/31/2035	\$304,500			-\$3,090,770		-\$370,892	-\$780,402	\$0	\$0	-\$2,681,260	\$966,392	\$17,405,360
01/01/2036	12/31/2036	\$334,950			-\$2,929,451		-\$351,534				-\$3,280,985	\$871,829	\$15,331,154
01/01/2037	12/31/2037	\$368,445			-\$2,791,814		-\$335,018				-\$3,126,832	\$763,095	\$13,335,861
01/01/2038	12/31/2038	\$405,289			-\$2,639,847		-\$316,782				-\$2,956,629	\$659,283	\$11,443,805
01/01/2039	12/31/2039	\$445,818			-\$2,476,357		-\$297,163				-\$2,773,520	\$561,651	\$9,677,754
01/01/2040	12/31/2040	\$490,400			-\$2,317,592		-\$278,111				-\$2,595,703	\$470,925	\$8,043,375
01/01/2041	12/31/2041	\$539,440			-\$2,191,482		-\$262,978				-\$2,454,460	\$386,503	\$6,514,858
01/01/2042	12/31/2042	\$593,384			-\$2,051,039		-\$246,125				-\$2,297,164	\$308,535	\$5,119,613
01/01/2043	12/31/2043	\$652,722			-\$1,896,849		-\$227,622				-\$2,124,471	\$238,525	\$3,886,389
01/01/2044	12/31/2044	\$717,994			-\$1,770,101		-\$212,412				-\$1,982,513	\$176,709	\$2,798,579
01/01/2045	12/31/2045	\$789,794			-\$1,651,688		-\$198,203				-\$1,849,891	\$122,821	\$1,861,303
01/01/2046	12/31/2046	\$868,773			-\$1,523,373		-\$182,805				-\$1,706,178	\$77,770	\$1,101,668
01/01/2047	12/31/2047	\$955,650			-\$1,403,174		-\$168,381				-\$1,571,555	\$42,470	\$528,234
01/01/2048	12/31/2048	\$1,051,215			-\$1,288,851		-\$154,662				-\$1,443,513	\$17,493	\$153,429
01/01/2049	12/31/2049	\$1,156,337			-\$1,172,827		-\$140,739				-\$1,313,566	\$3,800	\$0
01/01/2050	12/31/2050	\$1,271,971			-\$1,064,388		-\$127,727				-\$1,192,115	\$2,364	\$82,220
01/01/2051	12/31/2051	\$1,399,168			-\$968,577		-\$116,229				-\$1,084,806	\$13,836	\$410,417



### **TEMPLATE 6A**

# 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

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	N			
Abbreviated Plan Name:	RCSS			
EIN:	94-6313558		_	
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	NOTE: A sheet with Recon Deta number provided, since that info in Template 4A.
1	Baseline	N/A	\$49,307,098	From Template 5A.
2	Changed inactive retirement rates	\$1,457,775	\$50,764,873	Show details supporting the SFA
3	Include all inactives under age 86	\$656,544	\$51,421,416	Show details supporting the SFA
4	RASDs for inactives after RBD	\$634,664	\$52,056,080	Show details supporting the SFA
5	Reduce active count to 5	\$5,271,073	\$57,327,152	Show details supporting the SFA
6	Freeze contribution rates at 7/9/2021	\$1,287,946	\$58,615,098	Show details supporting the SFA

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.

v20220802p

#### Details is not required for the last Item nformation should be the same as provided

- SFA amount on Sheet 6A-2.
- SFA amount on Sheet 6A-3.
- SFA amount on Sheet 6A-4.
- SFA amount on Sheet 6A-5.
- SFA amount on Sheet 6A-5.

Item Description

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.

Abbreviated Plan Name:	RCSS	
EIN:	94-6313558	
PN:	001	
MPRA Plan?	No	
If a MPRA Plan, which method yields the greatest amount of SFA?	N/A	
SFA Measurement Date:	08/31/2022	
Fair Market Value of Assets as of the SFA Measurement Date:	\$8,263,038	
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$50,764,873	
Non-SFA Interest Rate:	5.51%	
SFA Interest Rate:	3.26%	

Non-SFA Interest Rate: 5	5.51%												
SFA Interest Rate: 3	3.26%												
		_			On this S	Sheet, show payments I	NTO the plan as positive a	nounts, and payments OU7	f of the plan as negative a	mounts.			
		(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	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))
08/31/2022	12/31/2022	\$29,401			-\$1,658,021		-\$163,909	-\$1,821,930	\$533,531		\$0	\$149,390	\$8,441,829
01/01/2023	12/31/2023	\$97,023			-\$4,841,573		-\$506,479	-\$5,348,052	\$1,518,958	\$45,647,380	\$0	\$468,017	\$9,006,869
01/01/2024	12/31/2024	\$106,725			-\$4,695,999		-\$521,673	-\$5,217,672	\$1,396,421	\$41,826,128	\$0	\$499,438	\$9,613,032
01/01/2025	12/31/2025	\$117,398			-\$4,562,908		-\$537,324	-\$5,100,232	\$1,273,912	\$37,999,808	\$0	\$533,153	\$10,263,583
01/01/2026	12/31/2026	\$129,138			-\$4,455,462		-\$534,655	-\$4,990,117	\$1,151,108	\$34,160,799	\$0	\$569,346	\$10,962,060
01/01/2027	12/31/2027	\$142,051			-\$4,335,845		-\$520,301	-\$4,856,146	\$1,028,311	\$30,332,964	\$0	\$608,215	\$11,712,332
01/01/2028	12/31/2028	\$156,256			-\$4,236,874		-\$508,425	-\$4,745,299	\$905,471	\$26,493,136	\$0	\$649,975	\$12,518,564
01/01/2029	12/31/2029	\$171,882			-\$4,123,314		-\$494,798		\$782,528				\$13,385,30
01/01/2030	12/31/2030	\$189,070			-\$3,993,881		-\$479,266		\$660,035		\$0		\$14,317,504
01/01/2031	12/31/2031	\$207,977			-\$3,879,722		-\$465,567		\$537,974				\$15,320,532
01/01/2032	12/31/2032	\$228,775			-\$3,754,816		-\$450,578		\$416,314		\$0		\$16,400,24
01/01/2033	12/31/2033	\$251,653			-\$3,613,471		-\$433,617	-\$4,047,088	\$295,572				\$17,562,990
01/01/2034	12/31/2034	\$276,818			-\$3,480,588		-\$417,671		\$175,888				\$18,815,72
01/01/2035	12/31/2035	\$304,500			-\$3,331,505		-\$399,781		\$57,472			\$1,045,760	\$20,165,989
01/01/2036	12/31/2036	\$334,950			-\$3,208,878		-\$385,065		\$0	\$0	-\$3,493,598	\$1,017,646	\$18,024,987
01/01/2037	12/31/2037	\$368,445			-\$3,041,052		-\$364,926				-\$3,405,978	\$903,262	\$15,890,715
01/01/2038	12/31/2038	\$405,289			-\$2,879,255		-\$345,511				-\$3,224,766	\$792,118	\$13,863,357
01/01/2039	12/31/2039	\$445,818			-\$2,727,551		-\$327,306				-\$3,054,857	\$686,640	\$11,940,958
01/01/2040	12/31/2040	\$490,400			-\$2,563,772		-\$307,653				-\$2,871,425	\$587,465	\$10,147,39
01/01/2041	12/31/2041	\$539,440			-\$2,431,278		-\$291,753				-\$2,723,031	\$494,485	\$8,458,291
01/01/2042	12/31/2042	\$593,384			-\$2,293,463		-\$275,216				-\$2,568,679	\$407,581	\$6,890,577
01/01/2043	12/31/2043	\$652,722			-\$2,171,268		-\$260,552				-\$2,431,820	\$327,007	\$5,438,480
01/01/2044	12/31/2044	\$717,994			-\$2,039,109		-\$244,693				-\$2,283,802	\$253,311	\$4,125,989
01/01/2045	12/31/2045	\$789,794			-\$1,900,289		-\$228,035				-\$2,128,324	\$187,720	\$2,975,179
01/01/2046	12/31/2046	\$868,773			-\$1,766,835		-\$212,020				-\$1,978,855	\$131,073	\$1,996,170
01/01/2047	12/31/2047	\$955,650 \$1.051.215			-\$1,653,211		-\$198,385				-\$1,851,596	\$83,468 \$45,627	\$1,183,69
01/01/2048	12/31/2048	\$1,051,215			-\$1,529,605		-\$183,553				-\$1,713,158	\$45,627	\$567,370
01/01/2049	12/31/2049	\$1,156,337			-\$1,401,844		-\$168,221				-\$1,570,065	\$19,016 \$4,276	\$172,664
01/01/2050 01/01/2051	12/31/2050 12/31/2051	\$1,271,971 \$1,399,168			-\$1,293,670 -\$1,190,333		-\$155,240 -\$142,840				-\$1,448,910 -\$1,333,173		\$67,948
01/01/2001	12/31/2031	\$1,333,108			-\$1,170,555		-\$142,840				-91,333,173	\$1,9 <b>3</b> 4	\$07,940

n (from 6A-1):	Changed inactive retirement rates
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Item Description

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.

Abbreviated Plan Name:	RCSS	
EIN:	94-6313558	
PN:	001	
MPRA Plan?	No	
If a MPRA Plan, which method yields the greatest amount of SFA?	N/A	
SFA Measurement Date:	08/31/2022	
Fair Market Value of Assets as of the SFA Measurement Date:	\$8,263,038	
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$51,421,416	
Non-SFA Interest Rate:	5.51%	
SFA Interest Rate:	3.26%	

08/31/2022         12/31           01/01/2023         12/31           01/01/2024         12/31           01/01/2025         12/31           01/01/2026         12/31           01/01/2027         12/31           01/01/2028         12/31           01/01/2029         12/31           01/01/2030         12/31           01/01/2031         12/31           01/01/2032         12/31           01/01/2033         12/31	Year End Date 12/31/2022 12/31/2023 12/31/2024 12/31/2025 12/31/2026 12/31/2027 12/31/2028 12/31/2028 12/31/2029 12/31/2030 12/31/2031	(1) Contributions \$29,401 \$97,023 \$106,725 \$117,398 \$129,138 \$142,051 \$156,256 \$1171,882 \$189,070 \$207,977	(2) Withdrawal Liability Payments	(3) Other Payments to Plan (excluding financial assistance and SFA)	(4) Benefit Payments -\$1,682,216 -\$4,911,688 -\$4,763,347 -\$4,627,190 -\$4,516,386 -\$4,393,139 -\$4,290,296 -\$4,172,665	Sheet, show payments II (5) Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses	(7) Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets -\$1,846,125 -\$5,418,167 -\$5,285,020 -\$5,164,514 -\$5,058,352 -\$4,920,316 -\$4,805,132	(8) SFA Investment Income Based on SFA Interest Rate \$540,427 \$1,538,566 \$1,414,430 \$1,290,366 \$1,165,935 \$1,041,467	(9) Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8)) \$50,115,718 \$46,236,117 \$42,365,527 \$38,491,380 \$34,598,962 \$30,720,114 \$26,832,023	Administrative Expenses (from (6)) Paid from Non-SFA Assets	<ul> <li>Non-SFA Investment Income Based on Non- SFA Interest Rate</li> <li>\$149,390</li> <li>\$468,017</li> <li>\$499,438</li> <li>\$533,153</li> <li>\$569,346</li> <li>\$608,215</li> </ul>	(12) Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11)) \$8,441,82 \$9,006,86 \$9,613,03 \$10,263,58 \$10,962,06 \$11,712,33
SFA Measurement Date           / Plan Year Start Date         Plan Year           08/31/2022         12/31           01/01/2023         12/31           01/01/2024         12/31           01/01/2025         12/31           01/01/2026         12/31           01/01/2027         12/31           01/01/2027         12/31           01/01/2028         12/31           01/01/2030         12/31           01/01/2031         12/31           01/01/2031         12/31           01/01/2032         12/31           01/01/2031         12/31           01/01/2032         12/31           01/01/2031         12/31           01/01/2033         12/31	Year End Date 12/31/2022 12/31/2023 12/31/2024 12/31/2025 12/31/2026 12/31/2027 12/31/2028 12/31/2028 12/31/2029 12/31/2030	Contributions \$29,401 \$97,023 \$106,725 \$117,398 \$129,138 \$142,051 \$156,256 \$171,882 \$189,070	Withdrawal Liability	Other Payments to Plan (excluding financial	(4) Benefit Payments -\$1,682,216 -\$4,911,688 -\$4,763,347 -\$4,627,190 -\$4,516,386 -\$4,393,139 -\$4,290,296 -\$4,172,665	(5) Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA	(6) Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA) -\$163,909 -\$506,479 -\$521,673 -\$537,324 -\$541,966 -\$527,177 -\$514,836	(7) Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets -\$1,846,125 -\$5,418,167 -\$5,285,020 -\$5,164,514 -\$5,058,352 -\$4,920,316 -\$4,805,132	(8) SFA Investment Income Based on SFA Interest Rate \$540,427 \$1,538,566 \$1,414,430 \$1,290,366 \$1,165,935 \$1,041,467	(9) Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8)) \$50,115,718 \$46,236,117 \$42,365,527 \$38,491,380 \$34,598,962 \$30,720,114 \$26,832,023	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	<ul> <li>Non-SFA Investment Income Based on Non- SFA Interest Rate</li> <li>\$149,390</li> <li>\$468,017</li> <li>\$499,438</li> <li>\$533,153</li> <li>\$569,346</li> <li>\$608,215</li> </ul>	Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11)) \$88,441,82 \$9,006,86 \$9,613,03 \$10,263,58 \$10,962,06
/ Plan Year Start Date         Plan Year           08/31/2022         12/31           01/01/2023         12/31           01/01/2024         12/31           01/01/2025         12/31           01/01/2026         12/31           01/01/2026         12/31           01/01/2027         12/31           01/01/2028         12/31           01/01/2029         12/31           01/01/2030         12/31           01/01/2031         12/31           01/01/2032         12/31           01/01/2033         12/31	12/31/2022 12/31/2023 12/31/2024 12/31/2025 12/31/2026 12/31/2027 12/31/2028 12/31/2029 12/31/2029	Contributions \$29,401 \$97,023 \$106,725 \$117,398 \$129,138 \$142,051 \$156,256 \$171,882 \$189,070	Withdrawal Liability	Other Payments to Plan (excluding financial	(4) Benefit Payments -\$1,682,216 -\$4,911,688 -\$4,763,347 -\$4,627,190 -\$4,516,386 -\$4,393,139 -\$4,290,296 -\$4,172,665	(5) Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA	(6) Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA) -\$163,909 -\$506,479 -\$521,673 -\$537,324 -\$541,966 -\$527,177 -\$514,836	(7) Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets -\$1,846,125 -\$5,418,167 -\$5,285,020 -\$5,164,514 -\$5,058,352 -\$4,920,316 -\$4,805,132	(8) SFA Investment Income Based on SFA Interest Rate \$540,427 \$1,538,566 \$1,414,430 \$1,290,366 \$1,165,935 \$1,041,467	(9) Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8)) \$50,115,718 \$46,236,117 \$42,365,527 \$38,491,380 \$34,598,962 \$30,720,114 \$26,832,023	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	<ul> <li>Non-SFA Investment Income Based on Non- SFA Interest Rate</li> <li>\$149,390</li> <li>\$468,017</li> <li>\$499,438</li> <li>\$533,153</li> <li>\$569,346</li> <li>\$608,215</li> </ul>	Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11)) \$8,441,82 \$9,006,84 \$9,613,00 \$10,263,55 \$10,962,00
/ Plan Year Start Date         Plan Year           08/31/2022         12/31           01/01/2023         12/31           01/01/2024         12/31           01/01/2025         12/31           01/01/2026         12/31           01/01/2026         12/31           01/01/2027         12/31           01/01/2028         12/31           01/01/2029         12/31           01/01/2030         12/31           01/01/2031         12/31           01/01/2032         12/31           01/01/2033         12/31	12/31/2022 12/31/2023 12/31/2024 12/31/2025 12/31/2026 12/31/2027 12/31/2028 12/31/2029 12/31/2029	Contributions \$29,401 \$97,023 \$106,725 \$117,398 \$129,138 \$142,051 \$156,256 \$171,882 \$189,070	Withdrawal Liability	Other Payments to Plan (excluding financial	Benefit Payments -\$1,682,216 -\$4,911,688 -\$4,763,347 -\$4,627,190 -\$4,516,386 -\$4,393,139 -\$4,290,296 -\$4,172,665	Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA) -\$163,909 -\$506,479 -\$521,673 -\$537,324 -\$541,966 -\$527,177 -\$514,836	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets -\$1,846,125 -\$5,418,167 -\$5,285,020 -\$5,164,514 -\$5,058,352 -\$4,920,316 -\$4,805,132	SFA Investment Income Based on SFA Interest Rate \$540,427 \$1,538,566 \$1,414,430 \$1,290,366 \$1,165,935 \$1,041,467	Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8)) \$50,115,718 \$46,236,117 \$42,365,527 \$38,491,380 \$34,598,962 \$30,720,114 \$26,832,023	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	<ul> <li>Non-SFA Investment Income Based on Non- SFA Interest Rate</li> <li>\$149,390</li> <li>\$468,017</li> <li>\$499,438</li> <li>\$533,153</li> <li>\$569,346</li> <li>\$608,215</li> </ul>	Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11)) \$8,441,82 \$9,006,86 \$9,613,03 \$10,263,58 \$10,962,06
/ Plan Year Start Date         Plan Year           08/31/2022         12/31           01/01/2023         12/31           01/01/2024         12/31           01/01/2025         12/31           01/01/2026         12/31           01/01/2026         12/31           01/01/2027         12/31           01/01/2028         12/31           01/01/2029         12/31           01/01/2030         12/31           01/01/2031         12/31           01/01/2032         12/31           01/01/2033         12/31	12/31/2022 12/31/2023 12/31/2024 12/31/2025 12/31/2026 12/31/2027 12/31/2028 12/31/2029 12/31/2029	Contributions \$29,401 \$97,023 \$106,725 \$117,398 \$129,138 \$142,051 \$156,256 \$171,882 \$189,070	Withdrawal Liability	(excluding financial	-\$1,682,216 -\$4,911,688 -\$4,763,347 -\$4,627,190 -\$4,516,386 -\$4,393,139 -\$4,290,296 -\$4,172,665	Attributable to Reinstatement of Benefits Suspended through the SFA	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA) -\$163,909 -\$506,479 -\$521,673 -\$537,324 -\$541,966 -\$527,177 -\$514,836	(4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets -\$1,846,125 -\$5,418,167 -\$5,285,020 -\$5,164,514 -\$5,058,352 -\$4,920,316 -\$4,805,132	Based on SFA Interest Rate \$540,427 \$1,538,566 \$1,414,430 \$1,290,366 \$1,165,935 \$1,041,467	End of Plan Year (prior year assets + (7) + (8)) \$50,115,718 \$46,236,117 \$42,365,527 \$38,491,380 \$34,598,962 \$30,720,114 \$26,832,023	<ul> <li>(4) and (5)) and</li> <li>Administrative Expenses</li> <li>(from (6)) Paid from</li> <li>Non-SFA Assets</li> </ul>	<ul> <li>Non-SFA Investment Income Based on Non- SFA Interest Rate</li> <li>\$149,390</li> <li>\$468,017</li> <li>\$499,438</li> <li>\$533,153</li> <li>\$569,346</li> <li>\$608,215</li> </ul>	Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11)) \$8,441,82 \$9,006,86 \$9,613,03 \$10,263,58 \$10,962,06
/ Plan Year Start Date         Plan Year           08/31/2022         12/31           01/01/2023         12/31           01/01/2024         12/31           01/01/2025         12/31           01/01/2026         12/31           01/01/2026         12/31           01/01/2027         12/31           01/01/2028         12/31           01/01/2029         12/31           01/01/2030         12/31           01/01/2031         12/31           01/01/2032         12/31           01/01/2033         12/31	12/31/2022 12/31/2023 12/31/2024 12/31/2025 12/31/2026 12/31/2027 12/31/2028 12/31/2029 12/31/2029	Contributions \$29,401 \$97,023 \$106,725 \$117,398 \$129,138 \$142,051 \$156,256 \$171,882 \$189,070	Withdrawal Liability	(excluding financial	-\$1,682,216 -\$4,911,688 -\$4,763,347 -\$4,627,190 -\$4,516,386 -\$4,393,139 -\$4,290,296 -\$4,172,665	Reinstatement of Benefits Suspended through the SFA	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA) -\$163,909 -\$506,479 -\$521,673 -\$537,324 -\$541,966 -\$527,177 -\$514,836	(4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets -\$1,846,125 -\$5,418,167 -\$5,285,020 -\$5,164,514 -\$5,058,352 -\$4,920,316 -\$4,805,132	Based on SFA Interest Rate \$540,427 \$1,538,566 \$1,414,430 \$1,290,366 \$1,165,935 \$1,041,467	End of Plan Year (prior year assets + (7) + (8)) \$50,115,718 \$46,236,117 \$42,365,527 \$38,491,380 \$34,598,962 \$30,720,114 \$26,832,023	<ul> <li>(4) and (5)) and</li> <li>Administrative Expenses</li> <li>(from (6)) Paid from</li> <li>Non-SFA Assets</li> </ul>	<ul> <li>Non-SFA Investment Income Based on Non- SFA Interest Rate</li> <li>\$149,390</li> <li>\$468,017</li> <li>\$499,438</li> <li>\$533,153</li> <li>\$569,346</li> <li>\$608,215</li> </ul>	Year (prior year assets + (1) + (2) + (3) + (10) + (11)) \$8,441,82 \$9,006,80 \$9,613,02 \$10,263,53 \$10,962,00
/ Plan Year Start Date         Plan Year           08/31/2022         12/31           01/01/2023         12/31           01/01/2024         12/31           01/01/2025         12/31           01/01/2026         12/31           01/01/2026         12/31           01/01/2027         12/31           01/01/2028         12/31           01/01/2029         12/31           01/01/2030         12/31           01/01/2031         12/31           01/01/2032         12/31           01/01/2033         12/31	12/31/2022 12/31/2023 12/31/2024 12/31/2025 12/31/2026 12/31/2027 12/31/2028 12/31/2029 12/31/2029	Contributions \$29,401 \$97,023 \$106,725 \$117,398 \$129,138 \$142,051 \$156,256 \$171,882 \$189,070	Withdrawal Liability	(excluding financial	-\$1,682,216 -\$4,911,688 -\$4,763,347 -\$4,627,190 -\$4,516,386 -\$4,393,139 -\$4,290,296 -\$4,172,665	Benefits Suspended through the SFA	(excluding amount owed PBGC under 4261 of ERISA) -\$163,909 -\$506,479 -\$521,673 -\$537,324 -\$541,966 -\$527,177 -\$514,836	Administrative Expenses (from (6)) Paid from SFA Assets -\$1,846,125 -\$5,418,167 -\$5,285,020 -\$5,164,514 -\$5,058,352 -\$4,920,316 -\$4,805,132	Based on SFA Interest Rate \$540,427 \$1,538,566 \$1,414,430 \$1,290,366 \$1,165,935 \$1,041,467	End of Plan Year (prior year assets + (7) + (8)) \$50,115,718 \$46,236,117 \$42,365,527 \$38,491,380 \$34,598,962 \$30,720,114 \$26,832,023	Administrative Expenses (from (6)) Paid from Non-SFA Assets \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Income Based on Non- SFA Interest Rate	(prior year assets + (1) + (2) + (3) + (10) + (11)) \$8,441,82 \$9,006,80 \$9,613,03 \$10,263,58 \$10,962,00
/ Plan Year Start Date         Plan Year           08/31/2022         12/31           01/01/2023         12/31           01/01/2024         12/31           01/01/2025         12/31           01/01/2026         12/31           01/01/2026         12/31           01/01/2027         12/31           01/01/2028         12/31           01/01/2029         12/31           01/01/2030         12/31           01/01/2031         12/31           01/01/2032         12/31           01/01/2033         12/31	12/31/2022 12/31/2023 12/31/2024 12/31/2025 12/31/2026 12/31/2027 12/31/2028 12/31/2029 12/31/2029	Contributions \$29,401 \$97,023 \$106,725 \$117,398 \$129,138 \$142,051 \$156,256 \$171,882 \$189,070	Withdrawal Liability	(excluding financial	-\$1,682,216 -\$4,911,688 -\$4,763,347 -\$4,627,190 -\$4,516,386 -\$4,393,139 -\$4,290,296 -\$4,172,665	through the SFA	PBGC under 4261 of ERISA) -\$163,909 -\$506,479 -\$521,673 -\$537,324 -\$541,966 -\$527,177 -\$514,836	(from (6)) Paid from SFA Assets -\$1,846,125 -\$5,418,167 -\$5,285,020 -\$5,164,514 -\$5,058,352 -\$4,920,316 -\$4,805,132	Based on SFA Interest Rate \$540,427 \$1,538,566 \$1,414,430 \$1,290,366 \$1,165,935 \$1,041,467	(prior year assets + (7) + (8)) \$50,115,718 \$46,236,117 \$42,365,527 \$38,491,380 \$34,598,962 \$30,720,114 \$26,832,023	(from (6)) Paid from Non-SFA Assets	Income Based on Non- SFA Interest Rate	(1) + (2) + (3) + (10) + (11)) $$8,441,82$ $$9,006,86$ $$9,613,03$ $$10,263,58$ $$10,962,06$
/ Plan Year Start Date         Plan Year           08/31/2022         12/31           01/01/2023         12/31           01/01/2024         12/31           01/01/2025         12/31           01/01/2026         12/31           01/01/2026         12/31           01/01/2027         12/31           01/01/2028         12/31           01/01/2029         12/31           01/01/2030         12/31           01/01/2031         12/31           01/01/2032         12/31           01/01/2033         12/31	12/31/2022 12/31/2023 12/31/2024 12/31/2025 12/31/2026 12/31/2027 12/31/2028 12/31/2029 12/31/2029	Contributions \$29,401 \$97,023 \$106,725 \$117,398 \$129,138 \$142,051 \$156,256 \$171,882 \$189,070	•	ι υ	-\$1,682,216 -\$4,911,688 -\$4,763,347 -\$4,627,190 -\$4,516,386 -\$4,393,139 -\$4,290,296 -\$4,172,665	e e	ERISA) -\$163,909 -\$506,479 -\$521,673 -\$537,324 -\$541,966 -\$527,177 -\$514,836	SFA Assets -\$1,846,125 -\$5,418,167 -\$5,285,020 -\$5,164,514 -\$5,058,352 -\$4,920,316 -\$4,805,132	Rate \$540,427 \$1,538,566 \$1,414,430 \$1,290,366 \$1,165,935 \$1,041,467	(7) + (8)) \$50,115,718 \$46,236,117 \$42,365,527 \$38,491,380 \$34,598,962 \$30,720,114 \$26,832,023	Non-SFA Assets           3         \$0           4         \$0           5         \$0           6         \$0           7         \$0           8         \$0           9         \$0           9         \$0           9         \$0           9         \$0           9         \$0           9         \$0	SFA Interest Rate           \$149,390           \$468,017           \$499,438           \$533,153           \$569,346           \$608,215	(10) + (11)) \$8,441,82 \$9,006,86 \$9,613,03 \$10,263,58 \$10,962,06
08/31/2022         12/31           01/01/2023         12/31           01/01/2024         12/31           01/01/2025         12/31           01/01/2026         12/31           01/01/2027         12/31           01/01/2028         12/31           01/01/2029         12/31           01/01/2030         12/31           01/01/2031         12/31           01/01/2032         12/31           01/01/2033         12/31	12/31/2022 12/31/2023 12/31/2024 12/31/2025 12/31/2026 12/31/2027 12/31/2028 12/31/2029 12/31/2029	\$29,401 \$97,023 \$106,725 \$117,398 \$129,138 \$142,051 \$156,256 \$171,882 \$189,070	Payments	assistance and SFA)	-\$1,682,216 -\$4,911,688 -\$4,763,347 -\$4,627,190 -\$4,516,386 -\$4,393,139 -\$4,290,296 -\$4,172,665	Measurement Date	-\$163,909 -\$506,479 -\$521,673 -\$537,324 -\$541,966 -\$527,177 -\$514,836	-\$1,846,125 -\$5,418,167 -\$5,285,020 -\$5,164,514 -\$5,058,352 -\$4,920,316 -\$4,805,132	\$540,427 \$1,538,566 \$1,414,430 \$1,290,366 \$1,165,935 \$1,041,467	\$50,115,718 \$46,236,117 \$42,365,527 \$38,491,380 \$34,598,962 \$30,720,114 \$26,832,023	\$ \$0 7 \$0 7 \$0 9 \$0 2 \$0 8 \$0 8 \$0	\$149,390         \$468,017         \$499,438         \$533,153         \$569,346         \$608,215	\$8,441,82 \$9,006,86 \$9,613,03 \$10,263,58 \$10,962,06
01/01/2023         12/31           01/01/2024         12/31           01/01/2025         12/31           01/01/2025         12/31           01/01/2026         12/31           01/01/2027         12/31           01/01/2028         12/31           01/01/2029         12/31           01/01/2030         12/31           01/01/2031         12/31           01/01/2032         12/31           01/01/2033         12/31	12/31/2023 12/31/2024 12/31/2025 12/31/2026 12/31/2027 12/31/2028 12/31/2029 12/31/2029	\$97,023 \$106,725 \$117,398 \$129,138 \$142,051 \$156,256 \$171,882 \$189,070			-\$4,911,688 -\$4,763,347 -\$4,627,190 -\$4,516,386 -\$4,393,139 -\$4,290,296 -\$4,172,665		-\$506,479 -\$521,673 -\$537,324 -\$541,966 -\$527,177 -\$514,836	-\$5,418,167 -\$5,285,020 -\$5,164,514 -\$5,058,352 -\$4,920,316 -\$4,805,132	\$1,538,566 \$1,414,430 \$1,290,366 \$1,165,935 \$1,041,467	\$46,236,117 \$42,365,527 \$38,491,380 \$34,598,962 \$30,720,114 \$26,832,023	<pre></pre>	)       \$468,017         )       \$499,438         )       \$533,153         )       \$569,346         )       \$608,215	\$9,006,86 \$9,613,03 \$10,263,58 \$10,962,06
01/01/202412/3101/01/202512/3101/01/202612/3101/01/202712/3101/01/202812/3101/01/202912/3101/01/203012/3101/01/203112/3101/01/203212/3101/01/203312/31	12/31/2024 12/31/2025 12/31/2026 12/31/2027 12/31/2028 12/31/2029 12/31/2030	\$106,725 \$117,398 \$129,138 \$142,051 \$156,256 \$171,882 \$189,070			-\$4,763,347 -\$4,627,190 -\$4,516,386 -\$4,393,139 -\$4,290,296 -\$4,172,665		-\$521,673 -\$537,324 -\$541,966 -\$527,177 -\$514,836	-\$5,285,020 -\$5,164,514 -\$5,058,352 -\$4,920,316 -\$4,805,132	\$1,414,430 \$1,290,366 \$1,165,935 \$1,041,467	\$42,365,527 \$38,491,380 \$34,598,962 \$30,720,114 \$26,832,023	\$0 \$0 \$0 \$0 \$0 \$0	)       \$499,438         )       \$533,153         )       \$569,346         )       \$608,215	\$9,613,03 \$10,263,58 \$10,962,06
01/01/2025         12/31           01/01/2026         12/31           01/01/2027         12/31           01/01/2028         12/31           01/01/2029         12/31           01/01/2030         12/31           01/01/2031         12/31           01/01/2032         12/31           01/01/2033         12/31	12/31/2025 12/31/2026 12/31/2027 12/31/2028 12/31/2029 12/31/2030	\$117,398 \$129,138 \$142,051 \$156,256 \$171,882 \$189,070			-\$4,627,190 -\$4,516,386 -\$4,393,139 -\$4,290,296 -\$4,172,665		-\$537,324 -\$541,966 -\$527,177 -\$514,836	-\$5,164,514 -\$5,058,352 -\$4,920,316 -\$4,805,132	\$1,290,366 \$1,165,935 \$1,041,467	\$38,491,380 \$34,598,962 \$30,720,114 \$26,832,023	) \$0 2 \$0 4 \$0	\$533,153         \$569,346         \$608,215	\$10,263,58 \$10,962,06
01/01/2026         12/31           01/01/2027         12/31           01/01/2028         12/31           01/01/2029         12/31           01/01/2030         12/31           01/01/2031         12/31           01/01/2032         12/31           01/01/2033         12/31	12/31/2026 12/31/2027 12/31/2028 12/31/2029 12/31/2030	\$129,138 \$142,051 \$156,256 \$171,882 \$189,070			-\$4,516,386 -\$4,393,139 -\$4,290,296 -\$4,172,665		-\$541,966 -\$527,177 -\$514,836	-\$5,058,352 -\$4,920,316 -\$4,805,132	\$1,165,935 \$1,041,467	\$34,598,962 \$30,720,114 \$26,832,023	\$0 \$0	\$569,346           \$608,215	\$10,962,06
01/01/2027         12/31           01/01/2028         12/31           01/01/2029         12/31           01/01/2030         12/31           01/01/2031         12/31           01/01/2032         12/31           01/01/2033         12/31	12/31/2027 12/31/2028 12/31/2029 12/31/2030	\$142,051 \$156,256 \$171,882 \$189,070			-\$4,393,139 -\$4,290,296 -\$4,172,665		-\$527,177 -\$514,836	-\$4,920,316 -\$4,805,132	\$1,041,467	\$30,720,114 \$26,832,023	\$0	\$608,215	
01/01/2028         12/31           01/01/2029         12/31           01/01/2030         12/31           01/01/2031         12/31           01/01/2032         12/31           01/01/2033         12/31	12/31/2028 12/31/2029 12/31/2030	\$156,256 \$171,882 \$189,070			-\$4,290,296 -\$4,172,665		-\$514,836	-\$4,805,132		\$26,832,023			φ11,712,5 <b>.</b>
01/01/202912/3101/01/203012/3101/01/203112/3101/01/203212/3101/01/203312/31	12/31/2029 12/31/2030	\$171,882 \$189,070			-\$4,172,665				+		÷ •		\$12,518,56
01/01/2030         12/31           01/01/2031         12/31           01/01/2032         12/31           01/01/2033         12/31	12/31/2030	\$189,070					-0,000,720	-\$4,673,385	\$792,604	\$22,951,242	2 \$0		\$13,385,30
01/01/2032 12/31 01/01/2033 12/31	12/31/2031				-\$4,039,017		-\$484,682	-\$4,523,699					\$14,317,50
01/01/2033 12/31		\$207,977			-\$3,920,562		-\$470,467	-\$4,391,029					\$15,320,53
	12/31/2032	\$228,775			-\$3,791,348		-\$454,962	-\$4,246,310	\$422,555	\$11,426,860	\$0	\$850,933	\$16,400,24
01/01/2024 12/21	12/31/2033	\$251,653			-\$3,645,757		-\$437,491	-\$4,083,248	\$300,766	\$7,644,378	\$0	\$911,103	\$17,562,99
01/01/2034 12/31	12/31/2034	\$276,818			-\$3,508,763		-\$421,052	-\$3,929,815	\$180,153	\$3,894,716	5 \$0	\$975,915	\$18,815,72
01/01/2035 12/31	12/31/2035	\$304,500			-\$3,355,773		-\$402,693	-\$3,758,466	\$60,925	\$197,175	5 \$0	\$1,045,760	\$20,165,98
	12/31/2036	\$334,950			-\$3,229,502		-\$387,540	-\$197,175	\$0	\$0	-\$3,419,867		\$18,100,90
	12/31/2037	\$368,445			-\$3,058,338		-\$367,001				-\$3,425,339		
	12/31/2038	\$405,289			-\$2,893,539		-\$347,225				-\$3,240,764		\$13,910,36
	12/31/2039	\$445,818			-\$2,739,184		-\$328,702				-\$3,067,886		\$11,977,13
	12/31/2040	\$490,400			-\$2,573,106		-\$308,773				-\$2,881,879		\$10,174,83
	12/31/2041	\$539,440			-\$2,438,654		-\$292,638				-\$2,731,292		\$8,478,70
	12/31/2042	\$593,384			-\$2,299,201		-\$275,904				-\$2,575,105		
	12/31/2043	\$652,722			-\$2,175,660		-\$261,079				-\$2,436,739		\$5,449,10
	12/31/2044	\$717,994 \$780,704			-\$2,042,414		-\$245,090 -\$228,328				-\$2,287,504		\$4,133,44
	12/31/2045 12/31/2046	\$789,794 \$868,773			-\$1,902,733 -\$1,768,612		-\$228,528 -\$212,233				-\$2,131,061 -\$1,980,845		\$2,980,23 \$1,999,43
	12/31/2047	\$955,650			-\$1,708,012 -\$1,654,478		-\$212,255 -\$198,537				-\$1,980,843		\$1,185,69
	12/31/2048	\$955,050			-\$1,530,491		-\$198,659				-\$1,714,150		\$568,4
	12/31/2049	\$1,156,337			-\$1,402,453		-\$168,294				-\$1,570,747		\$173,11
	12/31/2050	\$1,271,971			-\$1,294,079		-\$155,289				-\$1,449,368		\$173,1 (
	12/31/2051	\$1,399,168			-\$1,190,603		-\$135,289				-\$1,333,475		\$67,63

n (from 6A-1):	Include all inactives under age 86
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Item Description

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.

Abbreviated Plan Name:	RCSS	
EIN:	94-6313558	
PN:	001	
MPRA Plan?	No	
If a MPRA Plan, which method yields the greatest amount of SFA?	N/A	
SFA Measurement Date:	08/31/2022	
Fair Market Value of Assets as of the SFA Measurement Date:	\$8,263,038	
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$52,056,080	
Non-SFA Interest Rate:	5.51%	
SFA Interest Rate:	3.26%	

calculated in this Sheet:													
Non-SFA Interest Rate: 5	5.51%												
SFA Interest Rate: 3	3.26%												
					On this s	Sheet, show payments IN	NTO the plan as positive an	nounts, and payments OU	Γ of the plan as negative a	mounts.			
		(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	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))
08/31/2022	12/31/2022	\$29,401			-\$1,666,638	-\$1,093,544		-\$2,924,091	\$535,598			. ,	\$8,441,829
01/01/2023	12/31/2023	\$97,023			-\$4,866,324		-\$506,479	-\$5,372,803					\$9,006,869
01/01/2024	12/31/2024	\$106,725			-\$4,719,521		-\$521,673	-\$5,241,194					\$9,613,032
01/01/2025 01/01/2026	12/31/2025 12/31/2026	\$117,398 \$129,138			-\$4,585,075 -\$4,476,149		-\$537,324 -\$537,138	-\$5,122,399 -\$5,013,287	\$1,278,537 \$1,155,144				\$10,263,583 \$10,962,066
01/01/2020	12/31/2020	\$129,158			-\$4,354,942		-\$522,593	-\$3,015,287					\$10,902,000
01/01/2028	12/31/2027	\$156,256			-\$4,254,286		-\$510,514	-\$4,764,800					\$12,518,564
01/01/2029	12/31/2029	\$171,882			-\$4,138,968		-\$496,676	-\$4,635,644					\$13,385,307
01/01/2030	12/31/2030	\$189,070			-\$4,007,734		-\$480,928	-\$4,488,662					\$14,317,504
01/01/2031	12/31/2031	\$207,977			-\$3,891,762		-\$467,011	-\$4,358,773	\$539,493	\$15,079,029	\$0	\$795,051	\$15,320,532
01/01/2032	12/31/2032	\$228,775			-\$3,765,069		-\$451,808	-\$4,216,877	\$417,478	\$11,279,630	\$0	\$850,933	\$16,400,241
01/01/2033	12/31/2033	\$251,653			-\$3,622,002		-\$434,640	-\$4,056,642					\$17,562,996
01/01/2034	12/31/2034	\$276,818			-\$3,487,500		-\$418,500	-\$3,906,000					\$18,815,729
01/01/2035	12/31/2035	\$304,500			-\$3,336,937		-\$400,432	-\$3,737,369				+-,•,	\$20,165,989
01/01/2036	12/31/2036	\$334,950			-\$3,212,996		-\$385,560	-\$110,428	\$0	\$0	-\$3,488,127		\$18,030,620
01/01/2037	12/31/2037	\$368,445			-\$3,044,038		-\$365,285				-\$3,409,323		\$15,893,215
01/01/2038 01/01/2039	12/31/2038 12/31/2039	\$405,289 \$445,818			-\$2,881,296 -\$2,728,831		-\$345,756 -\$327,460				-\$3,227,052 -\$3,056,291		\$13,863,641
01/01/2039	12/31/2039	\$490,400			-\$2,728,851		-\$307,735				-\$3,030,291		\$11,939,781 \$10,145,364
01/01/2041	12/31/2040	\$539,440			-\$2,431,528		-\$291,783				-\$2,723,311		\$8,455,856
01/01/2042	12/31/2042	\$593,384			-\$2,293,405		-\$275,209				-\$2,568,614		\$6,888,075
01/01/2043	12/31/2043	\$652,722			-\$2,171,010		-\$260,521				-\$2,431,531		\$5,436,143
01/01/2044	12/31/2044	\$717,994			-\$2,038,737		-\$244,648				-\$2,283,385		\$4,123,946
01/01/2045	12/31/2045	\$789,794			-\$1,899,869		-\$227,984				-\$2,127,853	\$187,621	\$2,973,508
01/01/2046	12/31/2046	\$868,773			-\$1,766,415		-\$211,970				-\$1,978,385	\$130,994	\$1,994,890
01/01/2047	12/31/2047	\$955,650			-\$1,652,821		-\$198,339				-\$1,851,160	\$83,410	\$1,182,791
01/01/2048	12/31/2048	\$1,051,215			-\$1,529,262		-\$183,511				-\$1,712,773	\$45,589	\$566,822
01/01/2049	12/31/2049	\$1,156,337			-\$1,401,557		-\$168,187				-\$1,569,744	\$18,995	\$172,410
01/01/2050	12/31/2050	\$1,271,971			-\$1,293,438		-\$155,213				-\$1,448,651		\$0
01/01/2051	12/31/2051	\$1,399,168			-\$1,190,153		-\$142,818				-\$1,332,971	\$1,959	\$68,156

n (from 6A-1):	RASDs for inactives after RBD
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Item Description

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.

Abbreviated Plan Name:	RCSS	
EIN:	94-6313558	
PN:	001	
MPRA Plan?	No	
If a MPRA Plan, which method yields the greatest amount of SFA?	N/A	
SFA Measurement Date:	08/31/2022	
Fair Market Value of Assets as of the SFA Measurement Date:	\$8,263,038	
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$57,327,152	
Non-SFA Interest Rate:	5.51%	
SFA Interest Rate:	3.26%	

08/31/2022         12/3           01/01/2023         12/3           01/01/2024         12/3           01/01/2025         12/3           01/01/2026         12/3           01/01/2027         12/3													
SFA Measurement Date         / Plan Year Start Date       Plan Year         08/31/2022       12/3         01/01/2023       12/3         01/01/2024       12/3         01/01/2025       12/3         01/01/2026       12/3         01/01/2027       12/3	<mark>%</mark>												
/ Plan Year Start Date         Plan Year           08/31/2022         12/3           01/01/2023         12/3           01/01/2024         12/3           01/01/2025         12/3           01/01/2026         12/3           01/01/2027         12/3	[												
/ Plan Year Start Date         Plan Year           08/31/2022         12/3           01/01/2023         12/3           01/01/2024         12/3           01/01/2025         12/3           01/01/2026         12/3           01/01/2027         12/3	ſ				On this S	Sheet, show payments IN	TO the plan as positive ar	nounts, and payments OUT	f of the plan as negative ar	nounts.			
/ Plan Year Start Date         Plan Year           08/31/2022         12/3           01/01/2023         12/3           01/01/2024         12/3           01/01/2025         12/3           01/01/2026         12/3           01/01/2027         12/3		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
01/01/2023         12/3           01/01/2024         12/3           01/01/2025         12/3           01/01/2026         12/3           01/01/2027         12/3	an Year End Date	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		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))
01/01/2024         12/3           01/01/2025         12/3           01/01/2026         12/3           01/01/2027         12/3	12/31/2022	\$7,634			-\$1,666,638	-\$1,093,544	-\$163,909	-\$2,924,091	\$592,266	\$54,995,327	\$0	\$149,145	\$8,419,81
01/01/2025         12/3           01/01/2026         12/3           01/01/2027         12/3	12/31/2023	\$24,904			-\$4,866,324		-\$506,479	-\$5,372,803	\$1,698,438	\$51,320,962	\$0	\$464,669	\$8,909,39
01/01/2026 12/3 01/01/2027 12/3	12/31/2024	\$27,304			-\$4,719,521		-\$521,673	-\$5,241,194	\$1,580,966	\$47,660,734	\$0	\$491,716	\$9,428,40
01/01/2027 12/3	12/31/2025	\$29,959			-\$4,585,075		-\$537,324	-\$5,122,399	\$1,463,730	\$44,002,065			\$9,978,76
	12/31/2026	\$32,872			-\$4,476,149		-\$537,138	-\$5,013,287	\$1,346,375	\$40,335,153		4 )	\$10,562,43
01/01/2028 12/3	12/31/2027	\$36,063			-\$4,354,942		-\$522,593	-\$4,877,535	\$1,229,219	\$36,686,837			\$11,181,55
	12/31/2028	\$39,558			-\$4,254,286		-\$510,514	-\$4,764,800	\$1,112,265	\$33,034,302			\$11,838,38
	12/31/2029	\$43,425			-\$4,138,968		-\$496,676	-\$4,635,644	\$995,462	\$29,394,119	\$0		\$12,535,39
	12/31/2030	\$47,688			-\$4,007,666		-\$480,920	-\$4,488,586	\$879,376	\$25,784,909			\$13,275,19
	12/31/2031	\$52,347 \$57,400			-\$3,891,506		-\$466,981	-\$4,358,487	\$764,002	\$22,190,424			\$14,060,55
	12/31/2032 12/31/2033	\$57,496 \$63,157			-\$3,764,701 -\$3,621,528		-\$451,764 -\$434,583	-\$4,216,465 -\$4,056,111	\$649,317 \$535,846	\$18,623,276 \$15,103,010	\$0 \$0		\$14,894,48 \$15,780,20
	12/31/2033	\$69,377			-\$3,486,859		-\$418,423	-\$4,050,111	\$423,735	\$13,103,010	· · ·	* - )	\$16,721,12
	12/31/2034	\$76,203			-\$3,336,041		-\$400,325	-\$3,736,366	\$313,205	\$8,198,303	· · ·	+ )	\$17,720,91
	12/31/2035	\$83,751			-\$3,211,929		-\$385,431	-\$3,597,360	\$204,053	\$4,804,995			\$18,783,56
	12/31/2030	\$92,022			-\$3,042,815		-\$365,138	-\$3,407,953	\$96,759	\$1,493,801	\$0		\$19,913,28
	12/31/2038	\$101,131			-\$2,879,916		-\$345,590		¢,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	\$0	-\$1,731,705		\$19,331,66
	12/31/2039	\$111,148			-\$2,727,305		-\$327,277	<i> </i>			-\$3,054,582		\$17,366,27
	12/31/2040	\$122,167			-\$2,562,803		-\$307,536				-\$2,870,339		\$15,493,64
	12/31/2041	\$134,282			-\$2,429,748		-\$291,570				-\$2,721,318		\$13,683,72
01/01/2042 12/3	12/31/2042	\$147,631			-\$2,291,512		-\$274,981				-\$2,566,493	\$682,372	\$11,947,23
01/01/2043 12/3	12/31/2043	\$162,307			-\$2,169,008		-\$260,281				-\$2,429,289	\$591,187	\$10,271,43
01/01/2044 12/3	12/31/2044	\$178,452			-\$2,036,620		-\$244,394				-\$2,281,014	\$503,718	\$8,672,59
01/01/2045 12/3	12/31/2045	\$196,204			-\$1,897,629		-\$227,715				-\$2,125,344	\$420,755	\$7,164,20
01/01/2046 12/3	12/31/2046	\$215,727			-\$1,764,050		-\$211,686				-\$1,975,736	\$342,649	\$5,746,84
	12/31/2047	\$237,206			-\$1,650,335		-\$198,040				-\$1,848,375		\$4,404,63
	12/31/2048	\$260,829			-\$1,526,653		-\$183,198				-\$1,709,851	\$199,803	\$3,155,41
	12/31/2049	\$286,804			-\$1,398,818		-\$167,858				-\$1,566,676		\$2,011,52
											01 445 410	077 200	¢050.01
01/01/2051 12/3	12/31/2050	\$315,413			-\$1,290,546		-\$154,866				-\$1,445,412		\$958,91
		\$315,413 \$346,863			-\$1,290,546 -\$1,187,072		-\$154,866 -\$142,449				-\$1,445,412 -\$1,329,521		\$928,91

n (from 6A-1):	Reduce active count to 5



v ci sion o puatos	Version	Updates
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Version Date updated

v20220701p

07/01/2022

v20220701p

### **TEMPLATE 7**

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

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

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

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

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

## Template 7 - Sheet 7a

Assumption/Method Changes - SFA Eligibility

### PLAN INFORMATION

Abbreviated Plan Name:	
EIN:	
PN:	

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

	(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 ass in (A) is no longer reasonable assumption/method in (B) i

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### **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 <u>all changed assumptions/methods</u> 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	assumption/method used to	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	nrolection vear to 707X as shown in	Original assumption does not address years after original projected insolvency in 2029. Proposed assumption uses acceptable extension methodology.

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

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

## Template 7 - Sheet 7b

Assumption/Method Changes - SFA Amount

### PLAN INFORMATION

Abbreviated Plan Name:	RCSS	
EIN:	94-6313558	
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 assu in (A) is no longer reasonable assumption/method in (B) is
Mortality Assumptions	RP-2014 Blue Collar tables, set forward 1-year, generationally projected using Scale MP-2017	Pri-2012 Blue Collar Tables, generationally projected using Scale MP-2021	Original assumption is outdated. N reflects more recently published blue collar workers
Administrative Expense	\$450,000 for 2019, payable throughout the year, increasing 3% per year	Same, except continuing beyond the zone certification projection period, adjusted for anticipated increase to the PBGC premium in 2031 and capped at 12% of projected benefit payments.	Original assumption does not add original projected insolvency in 2 assumption uses acceptable methodology.
Retirement rates for terminated vested participants	Age 65	Rates that vary from age 55 to 70.	Experience over last 5 years. S RCSS.pdf.
Exclusion age for terminated vested participants	Over age 75	Age 86 and over on measurement date.	Proposed assumption uses a methodology.
Benefits for terminated vested participants who are past their Required Beginning Date ("RBD").	Apply a late retirement factor to attained age.	Apply late retirement factor to RBD and pay a lump sum for retroactive payments from RBD.	The assumption was changed to with how benefits are paid fro
Projected number of future actives	10	5	The number of actives was reduent employer withdrawa
Contribution rates	Contribution rates increase by 10% per year	Exclude contribution rate increases after July 2023.	The new methodology is based on but includes contribution rate incr already been implement
New Entrant Profile	Not applicable, no future new entrants assumed.	Based on the distributions of age, service, and gender of all new entrants and rehires to the plan in the five plan years preceding the plan's SFA measurement date using a 10-year age bands.	Because of the longer term project to determine the SFA amount, assumption is no longer reasonat assumption uses an acceptable specified by the PBG

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assumption/method ble and why the ) is reasonable
d. New assumption and experience for cers.
address years after in 2024. Proposed ble extension 7.
s. See SFA App
es acceptable 7.
l to be consistent from the Plan.
educed due to an awal.
1 on §4262.4(c)(3), increases that have mented.
ojections required ant, the original onable. Proposed ble methodology PBGC.

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

### **TEMPLATE 8**

### Contribution and Withdrawal Liability Details

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

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 withdrawan 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:	RCSS		
EIN:	94-6313558		
PN:	001		
Unit (e.g. hourly, weekly)	% of wages		

		Total Contributions*	Total Contribution Base Units	Average Contribution Rate	All Other Sources of Non-Investment Income					
SFA Measurement Date / Plan Year Start Date	Plan Year End Date				Reciprocity Contributions (if applicable)	Additional Rehab Plan Contributions (if applicable)	Other - Explain if Applicable	Withdrawal Liability Payments for Currently Withdrawn Employers	Payments for	Projected Number of Active Participants (Including New Entrants) at the Beginning of the Pla Year
08/31/2022	12/31/2022	\$7,634	77,655	9.83%						
01/01/2023	12/31/2023	\$24,904	232,966	10.69%						
01/01/2024	12/31/2024	\$25,090	232,966	10.77%						
01/01/2025	12/31/2025	\$25,090	232,966	10.77%						
01/01/2026	12/31/2026	\$25,090	232,966	10.77%						
01/01/2027	12/31/2027	\$25,090	232,966	10.77%						
01/01/2028	12/31/2028	\$25,090	232,966	10.77%						
01/01/2029	12/31/2029	\$25,090	232,966	10.77%						
01/01/2030	12/31/2030	\$25,090	232,966	10.77%						
01/01/2031	12/31/2031	\$25,090	232,966	10.77%						
01/01/2032	12/31/2032	\$25,090	232,966	10.77%						
01/01/2033	12/31/2033	\$25,090	232,966	10.77%						
01/01/2034	12/31/2034	\$25,090	232,966	10.77%						
01/01/2035	12/31/2035	\$25,090	232,966	10.77%						
01/01/2036	12/31/2036	\$25,090	232,966	10.77%						
01/01/2037	12/31/2037	\$25,090	232,966	10.77%						
01/01/2038	12/31/2038	\$25,090	232,966	10.77%						
01/01/2039	12/31/2039	\$25,090	232,966	10.77%						
01/01/2040	12/31/2040	\$25,090	232,966	10.77%						
01/01/2041	12/31/2041	\$25,090	232,966	10.77%						
01/01/2042	12/31/2042	\$25,090	232,966	10.77%						
01/01/2043	12/31/2043	\$25,090	232,966	10.77%						
01/01/2044	12/31/2044	\$25,090	232,966	10.77%						
01/01/2045	12/31/2045	\$25,090		10.77%						
01/01/2046	12/31/2046	\$25,090	232,966	10.77%						
01/01/2047	12/31/2047	\$25,090	232,966	10.77%						
01/01/2048	12/31/2048	\$25,090	232,966	10.77%						
01/01/2049	12/31/2049	\$25,090		10.77%						
01/01/2050	12/31/2050	\$25,090		10.77%						
01/01/2051	12/31/2051	\$25,090	232,966	10.77%						

\* 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."

CID	AID RID	GP	CU	SS	Sx DB	<u> </u>	C ST ZC PH PC EM F_	DOD F_	SSN F_DOB	F_Age F_Date	SRC Q	FACTOR
	10035	Joint Pension - Retiree				N				11/28/2022	0:34 SSA	100
	10035	Joint Pension - Retiree				М				11/28/2022	0:34 SSA	60
	10035	Joint Pension - Retiree				М				11/28/2022	0:34 SSA	50
	10035	Joint Pension - Retiree - Spouse				М				11/28/2022	0:34 SSA	50
	10035	Drug Pension - Retiree				М				11/28/2022	0:34 SSA	100
	10035	Joint Pension - Retiree - Spouse								11/28/2022	0:34 SSA	100
	10035 10035 10035	Joint Pension - Retiree Joint Pension - Retiree - Spouse Drug Pension - Retiree				M M				11/28/2022 11/28/2022 11/28/2022	0:34 SSA 0:34 SSA 0:34 SSA	50 50 100

Attached is the most recent weekly death audit results from Life Status 360 with personally identifiable information removed. This report includes information for three plans including for the Retail Clerks Specialty Stores Pension Fund. We have not included all information in the Portal at this time to avoid the possibility of the personally identifiable information being disclosed with the publication of the Plan's application. Additional information can be provided separately.



UFCW & EMPLOYERS TRUST ILC

<b>Original Author:</b>	Loribelle Melero
<b>Revision Author:</b>	Loribelle Melero
Approved by:	Loribelle Melero
	Pension Supervisor

## **DEATH AUDIT PROCEDURE**

#### I. PURPOSE AND BACKGROUND:

The purpose of the Death Audit is to update the Trust Fund's records once notified of a Member's death.

This procedure explains how to:

- Update the Member module to reflect the date of death
- Discontinue pension benefits to the Member
- Notify Member Services so that they may discontinue any Health and Welfare Benefits
- Recoup any over-paid pension benefits
- Pay any pension benefits due to the estate of the Member
- Notify Claims of any possible death benefits due
- Send pension and/or IAP applications to spouses or beneficiaries with survivor benefits due

#### II. SCOPE:

This document applies to Pension Paper Analysts, Phone Unit and Clerks.

#### **III. DEFINITIONS AND ABBREVIATIONS:**

SSN Social Security Number PPV **Pension Payment Verification Retiree Health and Welfare** RHW SLA Single Life Annuity J&S Joint and Survivor QDRO **Qualified Domestic Relations Order Electronic Funds Transfer** EFT ACH **Automated Clearing House** MEB Month End Balancing SWS Small World Solutions (Life Status 360) FOA **Fund Option Available** 

#### **IV. POLICY:**

The Death Notice procedure ensures that all steps are properly taken once the Trust Fund is notified of a Member's death. The expectation is that Death Notices are completed within one week the date assigned. Death Notice verifications are also expected to be completed within one week of the date assigned.

#### V. PROCEDURE:

FOLLOW THE STEPS ON THE FOLLOWING PAGES

Doc #:	[Dept ID].[Section1 ID].[Section2 ID].[Doc ID]		PAGE 1 of 2
Revision:	A	Document Type:	Standard Operating Procedure
Effective Date:	7/13/2022	Review Date:	7/13/2022

#### THE TRUST FUND IS NOTIFIED OF A MEMBER'S DATE OF DEATH BY:

- Phone Relative or friend of the member or Union Local
- Returned Mail PPV, Check, Death Certificate
- Email Health and Welfare Department
- ACH Reject Report
- Walk in (Paper Analyst will process death if not already reported)
- The Life Status 360 report (formerly SWS)

#### STEP 1 - PULLING DATA FROM LIFE STATUS 360 REPORT

LOG IN TO LIFE STATUS 360 AND PULL WEEKLY REPORT

- ✓ Import weekly Report into V3locity
- ✓ V3locity Completes Pension Disbursement (if applicable) and enters Date of Death
- ✓ Workflows are automatically created for each successful Import
- ✓ Reports can be Printed and Exported for Import Status:
  - Processed Successfully includes Joint Fund and Monthly Pension Amount
  - Processed with Errors Death already exists in V3locity
  - Not Processed Death Import was a 40% match or lower
     Percentage is matched with Data from V3locity, such as Member First and Last Name, SSN, DOB

#### STEP 2 – PROCESSING DEATH NOTIFICATION

**R**EFER TO:

DEATH NOTICE SOP FOR PENSION DEPARTMENT PROCESSING AND COMPLETION AND GUIDELINES FOR MEMBER DEMOGRAPHIC DATA COLLECTION AND PAYMENT OF RMDS.

Doc #:	[Dept ID].[Section1		PAGE 2 of 2
	ID].[Section2		
	ID].[Doc ID]		
Revision:	А	Document Type:	Standard Operating Procedure
Effective Date:	7/13/2022	Review Date:	7/13/2022

# Listing of "older" inactives added to SFA projections.

Please indicate if individual was shown as deceased through the most recent death audit.

Date of Death <u>SSN</u><u>if applicable</u> -xx-xxxx

Deaths from January 1, 2021 Valuation Data

SSN	DEATH DATE	REPORTED FILE
-xx-xxxx		2021 Retiree Valuation File
·xx-xxxx		2021 Retiree Valuation File
·xx-xxxx		Not Reported because the last monthly payment was made in 2019
·xx-xxxx		2021 Retiree Valuation File
-xx-xxxx		2021 Retiree Valuation File
-xx-xxxx		2021 Retiree Valuation File
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-xx-xxxx		2021 Retiree Valuation File
·xx-xxxx		2021 Beneficiary Valuation File
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Deaths from January 1, 2021 Valuation Data

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-xx-xxxx		were some retro payments in 2022
-xx-xxxx		2021 Retiree Valuation File

Deaths from January 1, 2021 Valuation Data

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#### Retail Clerks Specialty Stores Pension Fund (RCSS) EIN: 94-6313558 PN: 001 Listing of Missing Terminated Vested Participants

				-	E	Estimated Beneffit at RBD		
Name	YOB	SEX	Accrued Benefit	RBD	Life Only	75% J&S	Weighted for Benefit Election (40% for Life, 60% for 75% J&S)	
TV1	TOD		119.02	4/1/2017	211.86	182.20	194.06	13,441
TV2			60.60	4/1/2016	107.87	92.77	98.81	8,225
TV3			128.85	4/1/2016	229.35	197.24	210.09	17,489
TV4			740.18	4/1/2015	1,317.52	1,133.07	1,206.85	118,104
TV5			89.90	4/1/2015	160.02	137.62	146.58	14,345
TV6			99.63	4/1/2014	177.34	152.51	162.44	18,410
TV7			401.04	4/1/2014	713.85	613.91	653.89	74,106
TV8			113.67	4/1/2013	202.33	174.01	185.34	23,861
TV9			130.44	4/1/2013	232.18	199.68	212.68	27,382
TV10			571.74	4/1/2013	1,017.70	875.22	932.21	120,019
TV11			135.94	4/1/2013	241.97	208.10	221.65	28,536
TV12			45.34	4/1/2012	80.71	69.41	73.93	10,767
TV13			276.93	4/1/2011	492.94	423.92	451.53	74,083
TV14			410.66	4/1/2011	730.97	628.64	669.57	109,858
TV15			313.62	4/1/2010	558.24	480.09	511.35	94,528
TV16			12.34	4/1/2009	21.97	18.89	20.12	4,219
TV17			147.41	4/1/2008	262.39	225.66	240.35	56,538