

*WESTERN PENNSYLVANIA
TEAMSTERS AND EMPLOYERS PENSION FUND*

900 PARISH STREET, SUITE 101 • PITTSBURGH, PA 15220
(412) 362-4200 • TOLL FREE (800) 362-4201 • FAX (412) 362-3133
EMAIL: contactus@wpapensionfund.com • WEBSITE: <http://www.wpapensionfund.com>

March 9, 2023

**Western Pennsylvania Teamsters and Employers Pension Fund -
Supplemented Application – Plan Statements**

Pension Benefit Guaranty Corporation
1200 K Street NW
Washington DC 20005
(Submitted via e-filing Portal)

Dear Sir or Madam:

I am legal counsel for the Western Pennsylvania Teamsters and Employers Pension Fund (referred to throughout as "Pension Fund" or "WPTE_PEN"). The Trustees of the Pension Fund have authorized me to submit this Supplemented Application for Special Financial Assistance.

On July 25, 2022, PBGC approved the Pension Fund's application submitted on March 30, 2022 under the interim final rule in the amount of \$691,506,257.00 (received August 24, 2022). The measurement date used in the application approved under the interim final rule, as well as the measurement date used in this Supplemented Application, is December 31, 2021.

The Pension Fund is a MPRA plan as defined under §4262.4(a)(3) of PBGC's SFA regulation. The Pension Fund is an "IFR Filer" as described in PBGC's filing requirements – Addendum C – Instructions for Supplemented Applications. It seeks additional SFA in the amount of \$267,155,675, under the increasing asset method. In total, the amount approved under the initial final rule and the additional amount requested under the final rule \$958,661,932.

This submission includes an Application Checklist ("App Checklist Supp WPTE_PEN"), Templates 4A & 9, Section D, Item (5)b documentation supporting exclusion rate increases agreed to on or

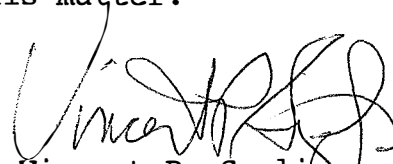
after July 9, 2021, penalty of perjury, and Actuarial Certification.

The plan sponsor's authorized representatives are:

Vincent P. Szeligo, Esq.
Fund Legal Counsel
900 Parish Street, Ste 101
Pittsburgh, PA 15220
412-362-4200
VSzeligo@wpapensionfund.com

Randee W. Sekol, EA
Fund Actuary
Foster & Foster
1136 Hamilton Street, Ste 103
Allentown, PA 18101
610-392-0971
Randee.Sekol@foster-foster.com

Thank you for your attention on this matter.



Vincent P. Szeligo
Fund Legal Counsel

cc: Trustees

Addendum C, Section D, Item (2)
Current Trustee Listing (Plan Sponsors)

WESTERN PENNSYLVANIA TEAMSTERS AND EMPLOYERS PENSION FUND
BOARD OF TRUSTEES

Carl A. Bailey
Secretary Treasurer
Local Union No. 205
1184 Long Run Road
White Oak, PA 15131

Gino Bosetti
(Acting Chairman Trustee)
President
Local Union No. 30
620 Lowry Ave.
Jeannette, PA 15644

Kevin M. Schmitt
Vice President
Local Union No. 249
4701 Butler Street
Pittsburgh, PA 15201

Paul M. Taormina
Secretary Treasurer Local
Union No. 926
4240 Steubenville Pike
Pittsburgh PA 15205

Robert Cleary
Sr. HR Manager
Compensation and Benefits
Welch's
300 Baker Avenue, Suite 101
Concord, MA 07142

Anthony R. Macedone
Director of Finance
United Parcel Service
Mid-Atlantic District
1821 Beaver Avenue
Pittsburgh, PA 15233

Samuel D. Pilger
Vice President
USF Holland, Inc.
700 S. Waverly Road
Holland, MI 49423

Stephen Sowinski
(Secretary Trustee)
United Parcel Service (Retired)
342 Wesley Chapel Road
Scottdale, PA 15683

Addendum C Section D, Item (3)

Not required for a supplemented application.

Addendum C Section D, Item (4)

Not required for a supplemented application.

Addendum C Section D, Item (5)a

For specific collective bargaining agreements ("CBAs") identified in Addendum C Section D, Item (5)b, the Supplemented Application uses different future employer contributions from those assumed in the Pension Fund's application approved under the interim final rule. Since the interim final rule did not specify the cut-off date for CBAs, the Pension Fund Actuary's projected contribution rates (and corresponding benefit liabilities) included rate increases agreed to on or before the Pension Fund's measurement date of December 31, 2021. Since the final rule permits the Pension Fund to exclude contribution rate increases agreed to on or after July 9, 2021, different contribution and benefit projections used in this Supplemented Application are limited to contribution increases rates agreed to on or before July 9, 2021.

Several employers contribute under evergreen agreements or agreements which do not expressly state a definite contribution rate, but instead bind the employer to whatever contribution increase may be required under the Pension Fund's most recent Rehabilitation Plan Update. Those employers are deemed to agree to rates, as increased according to the Rehabilitation Plan Update for the year corresponding to the employer's annual rate increase. For instance, in the case of an evergreen agreement having an August 1, 2021 anniversary date, the contribution and benefit projections used in the application approved under the interim final rule would have reflected an August 1, 2021 contribution rate increase. In the Supplemented Application, that evergreen agreement would exclude the August 1, 2021 rate increase.

If the stated CBA term went beyond 2021 but did not state a specific dollar amount for the rate, but rather stated the rates would increase if required under the Pension Fund's Rehabilitation Plan, the application approved under the interim final rule would have reflected a contribution rate increase for 2022 because 2022 rate increase requirements were determined with respect to the

Rehabilitation Plan Update adopted December 2021 (i.e., prior to the December 31, 2021 measurement date). In the Supplemented Application, that 2022 increase is excluded from the contribution and benefit projections because the December 2021 adoption date of the 2021 Rehabilitation Plan Update was on or after July 9, 2021.

During the process of reviewing all of the collective bargaining agreements to determine which contribution rate increases agreed to on or after July 9, 2021 could be excluded, the actuary realized that, for some employers, the calculation of future employer contributions in the application approved under the interim final rule, filed on March 30, 2022, did not reflect contribution rate increases that took place in 2021 into 2022 and later plan years. As a result, both employer contributions and future benefit payments were slightly understated in the original application. The requested and received SFA of \$691,506,257 should have been \$686,180,108.

We have prepared two Template 9-1Ds. One containing the reconciliation from the application as filed under the interim final rule titled "Template 9 WPTE_PEN" and a second one appearing below showing the reconciliation from adjusted SFA to reflect misstated future contributions. The overstated SFA calculation is approximately 0.56% of the final SFA determination of \$958,661,932.

TEMPLATE 9 - Sheet 9-1D

Reconciliation - Summary for MPRA plans using the "increasing assets method" under § 4262.4(a)(2)(i) with contribution increases agreed to on or after July 9, 2021

See Template 9 Instructions for Additional Instructions for Sheet 9-1D.

PLAN INFORMATION

Abbreviated Plan Name:	WPTE_PEN
EIN:	25-6029946
PN:	001
SFA Measurement Date:	12/31/2021
MPRA Plan?	Yes
If a MPRA Plan, which method yields the greatest amount of SFA?	Increasing Assets Method

Item number	Basis for Assumptions/Methods. For each Item, briefly describe the incremental change reflected in the SFA amount.	Change in SFA Amount (from prior Item number)	SFA Amount	
1	SFA amount under the Interim Final Rule	N/A	\$691,506,257	NOTE: A sheet with Recon Details is only required for Item 2. From Template 4 of the application that was approved under the Interim Final Rule provisions.
2	SFA amount under the Final Rule using the "basic method" with no assumption changes other than using the non-SFA and SFA interest rates	\$35,587,412	\$727,093,669	Show details supporting the SFA amount on Sheet 9-2.
3	SFA amount under the Final Rule using the "basic method" reflecting the assumption change related to excluded contribution increases agreed to on or after July 9, 2021	(\$6,029,114)	\$721,064,555	From Sheet '4A-4 SFA Details .4(a)(1)' of Template 4A.
4	SFA amount under the Final Rule using the "increasing assets method" reflecting the assumption change related to excluded contribution increases agreed to on or after July 9, 2021	\$237,597,377	\$958,661,932	From Sheet '4A-5 SFA Details .4(a)(2)(i)' of Template 4A.

Addendum C Section D, Item (5)b

The documentation substantiating the exclusion of certain rate increases which had been included in the application approved under the interim final rule appears on the following pages.

ABF NMFA April 1, 2018 – June 30, 2023

The National Economic Settlement to the ABF National Master Freight Agreement which appears on the following pages calls for a contribution freeze at the contribution rate in effect March 31, 2018. The provision states "The Company shall continue to contribute at the rates required as of March 31, 2018 as determined by the applicable Fund."

Despite the CBA frozen rate terms, since ABF follows the Pension Fund's Preferred Schedule, the Pension Fund relies on ERISA § 305(e)(3)(C)(ii) and the Company's deemed agreement to follow the annual increases adopted under the most recent update to the Rehabilitation Plan. The application approved under the interim final rule included ABF's August 1, 2022 rate increase according to the deemed agreement resulting from the most recent annual Rehabilitation Plan Update adopted December 2021. That August 1, 2022 rate increase is excluded from the Supplemented Application because the Fund's December 2021 Rehabilitation Plan Update was after July 9, 2021.

NATIONAL ECONOMIC SETTLEMENT

ABF NMFA TENTATIVE AGREEMENT Reached March 28, 2018

Summary of General Monetary
National and all Supplemental Agreements
For the period covering April 1, 2018 through June 30, 2023

Note: The general hourly, mileage and other benefit modifications are as follows and shall be applied in accordance with the appropriate Area Supplement.

Ratification Payment: Active full-time employees as of the date of ratification will receive a \$1,000.00 lump sum payment, less applicable taxes. Inactive full-time employees, including those on approved leave of absence, workers' compensation and disability leave, shall receive the \$1,000.00 lump sum payment upon recall or return to active full-time status between date of ratification and December 31, 2018. Casual employees, as of the date of ratification, who have worked at least 300 hours between September 1, 2017 and March 31, 2018 will receive a \$500.00 lump sum payment. Payment of the lump sum will be made by separate check and within thirty days of date of ratification.

General Wage Adjustments:

1. General Wage Adjustments: All Regular Employees.
All regular employees subject to this Agreement will receive the following general wage increases:
 - a. Effective July 1, 2018:
\$0.30 increase per hour on all hourly rates
0.750 cents per mile on all mileage rates
 - b. Effective July 1, 2019:
\$0.35 increase per hour on all hourly rates
0.875 cents per mile on all mileage rates
 - c. Effective July 1, 2020:
\$0.40 increase per hour on all hourly rates
1.000 cents per mile on all mileage rates
 - d. Effective July 1, 2021:
\$0.45 increase per hour on all hourly rates
1.125 cents per mile on all mileage rates
 - e. Effective July 1, 2022:
\$0.50 increase per hour on all hourly rates
1.250 cents per mile on all mileage rates
 - f. No employee shall suffer a reduction in a wage rate as a result of this agreement.

Other Wage Adjustments:

- g. Casual Rates:
 1. City and Combination Casuals
Hourly rates for city and combination casuals (CDL required) shall increase by

85% of the general wage increase for regular employees on the dates shown in Section 1 of this Article.

2. Effective July 1, 2018, the hourly rate for dock only casuals will increase to \$16.25. Effective July 1, 2019, the hourly rate for dock only casuals will increase to \$16.50. Effective July 1, 2020, the hourly rate for dock only casuals will increase to \$16.75. Effective July 1, 2021, the hourly rate for dock only casuals will increase to \$17.00. Effective July 1, 2022, the hourly rate for dock only casuals will increase to \$17.25.

Vacation:

- a. Employees will begin earning vacation under the new vacation eligibility schedule effective with their vacation anniversary date that begins on or after April 1, 2018. The new vacation eligibility schedule shall be the vacation eligibility schedule in the applicable 2008 to 2013 supplemental agreements.
- b. Vacation for vacation anniversary dates effective April 1, 2013 to March 31, 2018 was or is being earned under the prior eligibility schedule and will be subject to the terms of that bargaining agreement and will not be affected. No employee shall be subject to the loss of more than 1 week of vacation per vacation anniversary year earned from April 1, 2013 to March 31, 2018.

Profit-Sharing Bonus (MOU to ABF NMFA, E. (1-3))

1. If the Employer achieves a published, annual operating ratio of 96.0 or below for any full calendar year during this agreement (2019 through 2022), each employee will receive a bonus based on their individual W-2 earnings (excluding any profit sharing bonuses) for the year in which the qualifying operating ratio was achieved according to the following schedule:

ABF Published Annual Operating Ratio	Bonus Amount
95.1 to 96.0	1%
93.1 to 95.0	2%
93.0 and below	3%

2. The profit-sharing bonus will be distributed to the employees by separate check within 60 days of the end of the calendar year. An employee must be on the ABF seniority list for the entire calendar year in question to be eligible for such a bonus. Any employee who resigns, retires or otherwise incurs a termination of employment, whether voluntary or involuntary, during the year in question shall not be eligible for a year-end bonus.
3. There shall be no inter-company charges initiated by the employer or changes in accounting assumptions or practices (GAAP), except as required to conform to governmental regulation,

for the purpose of defeating the calculation of the annual operating ratio.

Health & Welfare and Pension Plans:

All current language shall be replaced with the following:

a. The Company shall continue to contribute to the same Health and Welfare and Pension Funds it was contributing to as of March 1, 2018 and abide by each Fund's rules and regulations. The Company shall execute all documents and participation agreements required by each Fund to maintain participation. The Company shall continue to contribute at the rates required as of March 31, 2018 as determined by the applicable Fund.

b. Health and Welfare Contribution Increases: Effective August 1, 2018 and each August 1 thereafter during the life of the agreement, the Company shall increase its contribution by the amount determined by the Funds, as being necessary to maintain benefits and/or comply with legally mandated benefit levels, not to exceed an increase of up to \$0.50 per hour (or weekly/monthly equivalent) per year. Once a Fund issues a determination that an increase is reasonably necessary to maintain benefits in a given year, the increase shall become due and owing upon written notice from the Fund to the Company, provided the combined Health and Welfare increase does not exceed \$0.50 per hour. The Article 20 approval process is no longer required. If the Company refuses to honor a request for an increase from the applicable Fund, the matter shall proceed directly to the National Grievance Committee for consideration. If the National Grievance Committee deadlocks, the request of the Fund shall prevail and be honored by the Company. Failure to comply within seventy-two (72) hours shall constitute an immediate delinquency.

For the following funds, however, the following fixed guaranteed contribution rate increases shall apply:

Central States Health - Teamcare
Western Teamsters Welfare Trust (WTWT)
Central Pennsylvania Health Plan
Local 710 Health Plan
Local 705 Health Plan
Local 179 Health Plan
Local 673 Health Plan

August 1, 2018-increase \$0.39 per hour

August 1, 2019-increase \$0.40 per hour

August 1, 2020-increase \$0.42 per hour

August 1, 2021-increase \$0.50 per hour

August 1, 2022-increase \$0.50 per hour

Monthly, daily and/or hourly contributions shall be converted from the hourly contributions in accordance with past practice.

The trigger in all Supplements for qualifying for a week's health and welfare contribution will remain three days, except for supplements that have a longer requirement. Those Supplements on an hourly contribution will continue their respective practices. The trigger for the obligation to make health & welfare contributions in Supplements that provide for a monthly-based contribution shall remain the same.

c. Pension Funds/Rates: All Pension contribution rates shall be frozen at those rates required by the applicable Pension Fund as of March 31, 2018 for the duration of this agreement. Neither the Company nor any Pension Fund is permitted to require contributions or payments of any assessments, co-pays, fees or surcharges from any employee or Union entity signatory hereto as a result of the frozen rate.

The "one-punch" rule for pension contributions in the Chicago area pension funds shall apply where such rule applied prior to the 2013-18 ABF NMFA.

Reopener: If new pension legislation is enacted during the term of this agreement, Article 27's reopener provisions shall apply.

If any Pension Fund rejects this agreement because of the company's level of contributions or otherwise refuses to accept the frozen contribution rate and terminates the Company's participation in the Fund, the Company shall make contributions to the Teamsters National 401(k) Savings Plan in the amount of six dollars (\$6.00) per hour on behalf of the employees in the area covered by the Pension Fund. Such amount shall be immediately 100% vested for the benefit of the employee. If a withdrawal event occurs for any other reason, Article 27's reopener provisions shall apply (including the right to take economic action).

The Company will not seek to withdraw from any Pension Fund to which it contributed under the 2013-18 ABF NMFA.

Duration: April 1, 2018 through June 30, 2023 (63 months)

MOU to ABF NMFA

ABF Freight System Wage and Vacation Reduction—Job Security Guidelines

Effective First Payroll Period Following Ratification through March 31, 2018

(unless otherwise stated)

Part One: Employee Reduction

~~1. Wage Reduction. All bargaining unit and non bargaining unit employees (including management) will share the burden of economic sacrifice contained in this MOU since job security is the number one asset all ABF employees hope to participate in equally. Towards that end, the bargaining unit employees will be paid in accordance with the wage adjustments set forth in the ABF NMFA, which adjustments are on the following basis:~~

~~All employees shall have their hourly wage and mileage rates be reduced by 7.0%.~~

~~Effective July 1, 2014: Increase all hourly wage and mileage rates by 2.0%~~

~~Effective July 1, 2015: Increase all hourly wage and mileage rates by 2.0%~~

~~Effective July 1, 2016: Increase all hourly wage and mileage rates by 2.0%~~

~~Effective July 1, 2017: Increase all hourly wage and mileage rates by 2.5%~~

~~Such wage reductions and/or reduced earnings shall include overtime, incentive pay, etc. in addition to vacation, sick pay, holiday pay, funeral leave, jury duty, and other paid for time not worked. Non bargaining unit employees shall share the burden as set forth in (a) below.~~

~~(a) The Employer must reduce the total compensation (defined as wages plus health and welfare and pension or retirement benefits) of all non ABF NMFA bargaining unit employees (including management) by the same percentage reduction (an "Equal Reduction") in total compensation as is being applied to bargaining unit employees. Consideration will be made for all parties' respective sacrifices instituted during the twenty four months prior to this Plan's effective date. The Employer and TNFINC shall cooperate in achieving the equal sacrifice among Canadian employees of ABF, and recognize such efforts must be in compliance with applicable Canadian federal and provincial law.~~

~~(b) This MOU shall not prevent the Employer from paying variable, performance based compensation as the Employer has paid in past practice. This shall also not prevent the Employer from providing targeted increases to individual employees if necessary, in the Employer's judgment, to operate the business so long as the overall total compensation increases are within the effective overall total compensation percentage increases to be received by the bargaining unit employees. If it becomes necessary to exceed this overall percentage increase limit to retain employees for the efficient continued operation of the business, the Employer would request approval from TNFINC.~~

4. New Hires

~~All employees hired after ratification shall be paid in accordance with the newly established contractual new hire percentages and the newly established contractual rates.~~

Part Two: Employee Protections

A. Access to Employer Financial Records.

~~The Employer shall submit an annual financial statement to the Local Unions which shall include an income statement, balance sheet and statement of cash flow for the prior year. The Union reserves the right on an annual basis to examine records of the Employer in order to monitor Employer compliance or utilize an independent auditor of its choice to do the same. As a condition of being provided such statements, books and audit, the Union (and any accountant or auditor engaged on its behalf) must agree to maintain the confidentiality of any Employer financial statements and reports for the protection of the Employer, and to execute a reasonable confidentiality agreement if the Employer requests in such form as the Employer may reasonably require.~~

B. Work Preservation.

~~(a) For the duration of this Agreement, the Employer agrees not to establish or purchase any union or non union trucking company without the prior approval of TNFINC.~~

~~(b) The Employer agrees that during every year of the ABF NMFA it will fund the purchase, replacement and maintenance of ABF rolling stock (tractors, trailers and other ABF power equipment) in an amount not less than the net wage reduction provided by the ABF NMFA.~~

~~(c) The Employer agrees that it will not transfer any bargaining unit work to another trucking company or trucking-related service company, regardless of whether that company is affiliated with either ABF or its parent company, unless expressly authorized by the ABF NMFA.~~

~~(d) The Employer makes a good faith commitment, absent any new regulatory or unforeseen extraordinary events, that it will not close ABF for the duration of this agreement.~~

C. Bankruptcy Protection.

~~The purpose of this wage reduction is to make a financial accommodation for the benefit of the Employer, within the meaning of section 365(e)(2) of the Bankruptcy Code. Accordingly, if the Employer files a Chapter 7 or 11 bankruptcy petition or is placed in an involuntary bankruptcy proceeding, the wage reduction may be terminated and wages reverted to full contract agreement on a prospective basis, if TNFINC so elects in writing. If TNFINC does not exercise its option hereunder, the Employer agrees not to file any motion under Sections 1113 or 1114 of the Bankruptcy Code without the union's approval.~~

D. Current Ownership.

~~In the event a Change of Control of ABF occurs (without the prior written consent of the Union), this wage reduction may be terminated and wages reverted to full contract wage rates in~~

effect immediately prior to ratification on a prospective basis if the Union so elects in writing and all other provisions of this Plan shall be null and void on a prospective basis.

contained in the ABF National Master Freight Agreement. However, any grievance filed hereunder, by either party, shall be referred directly to the appropriate Regional Joint Area Committee for initial hearing and disposition.

~~For the purposes of this wage reduction, a "Change of Control," shall be deemed to have taken place when a third person, including a "group" as defined in Section 13(d)(3) of the Securities Exchange Act of 1934, assumes ownership of more than 50% of the total voting power of the stock of ABC or where the current directors of ABC (or directors that they nominate or their nominees nominate) no longer continue to hold more than 50% of the voting power of the board of directors).~~

E. Profit Sharing Bonus

~~2. If the Employer achieves a published, annual operating ratio of 96.0 or below for any full calendar year during this agreement (2014 ~~2019~~ through 2017~~2022~~), each employee will receive a bonus based on their individual W-2 earnings (excluding any profit sharing bonuses) for the year in which the qualifying operating ratio was achieved according to the following schedule:~~

ABF Published Annual Operating Ratio	Bonus Amount
95.1 to 96.0	1%
93.1 to 95.0	2%
93.0 and below	3%

~~2. The profit sharing bonus will be distributed to the employees by separate check within 60 days of the end of the calendar year. An employee must be on the ABF seniority list for the entire calendar year in question to be eligible for such a bonus. Any employee who resigns, retires or otherwise incurs a termination of employment, whether voluntary or involuntary, during the year in question shall not be eligible for a year end bonus.~~

~~3. There shall be no inter company charges initiated by the employer or changes in accounting assumptions or practices (GAAP), except as required to conform to governmental regulation, for the purpose of defeating the calculation of the annual operating ratio.~~

F. Pension Legislation

~~In the event that future federal legislation allows ABF to reduce its pension contribution rates which would not cause a reduction in benefits, the Company reserves the right to reopen the ABF NMFA as it relates to the pension contribution rates. If the parties do not agree on a mutually satisfactory resolution to negotiations over such issue within sixty (60) days of the start of such negotiations, either party shall be permitted all legal or economic recourse in support of its proposals on this matter notwithstanding any provisions of this Agreement to the contrary.~~

G. Dispute Resolution

~~As part of the Collective Bargaining Agreement, disputes pertaining to this MOU are subject to the grievance procedure~~

Browning Ferris, aka Republic Services, had a CBA effective 11/1/2016 and expiring 10/31/2021 which set forth specific contribution rates, increased each November 1st during the CBA term. The last contribution rate stated in the agreement was \$123.72, effective November 1, 2020. A copy of portions of the expired renewal agreement appears on the following pages.

Subsequent to the October 31, 2021 expiration, a renewal CBA was agreed to, effective March 13, 2022, retroactively providing for a \$128.05 contribution rate effective November 1, 2021.

The Fund included the \$128.05 rate in the application approved under the interim final rule, but since the final rule allows for exclusion of increases agreed to on or after July 9, 2021, the November 1, 2021 increase is excluded from the contribution and benefit projections in the Supplemented Application.

Browning Ferris, aka Republic Services, had a CBA effective 11/1/2016 and expiring 10/31/2021 which set forth specific contribution rates, increased each November 1st during the CBA term. The last contribution rate stated in the agreement was \$123.72, effective November 1, 2020. A copy of portions of the expired agreement appears on the following pages.

Subsequent to the October 31, 2021 expiration, a renewal CBA was agreed to, effective March 13, 2022, retroactively providing for a \$128.05 contribution rate effective November 1, 2021. A copy of portions appears on the following pages.

The Fund included the \$128.05 rate in the application approved under the interim final rule, but since the final rule allows for exclusion of increases agreed to on or after July 9, 2021, the November 1, 2021 increase is excluded from the contribution projection and the last agreed to rate of \$123.72 is used in the Supplemented Application.



1964
1979

Agreement by and Between

**BFI WASTE SERVICES OF PENNSYLVANIA, LLC
d/b/a ALLIED WASTE SERVICES OF PITTSBURGH
and ALLIED WASTE SYSTEMS OF PENNSYLVANIA, LLC
d/b/a IMPERIAL LANDFILL**

and

TEAMSTERS LOCAL 205
Representing
Employees of BFI / Allied Waste Systems

Ratification (February 4, 2017) to October 31, 2021

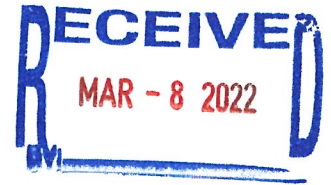
in writing, and upon satisfactory documentary proof of medical coverage elsewhere. Employees who accept such allowance may choose to return to medical coverage at the plans open enrollment period or any time a qualifying event occurs, but in any event, no more than one (1) election may take place in a twelve (12) month period. Coverage will begin the next full month period. Those employees who accept the Medical Allowance shall be covered for all other benefits offered under Plan 9A and the employer shall be billed a separate rate to provide said coverage.

- C. The parties shall have the right to re-open the provisions of this Article to negotiate new insurance and/or cost sharing language when changes are or will be needed to comply with the Affordable Care Act, its regulations, or other federal, state, or local health care reform legislation; or to avoid or minimize fees (including but not limited to the employer shared responsibility assessable payment fines, taxes, the implementation of Cadillac taxes (e.g. the excise tax on high cost employer-sponsored health coverage), assessments, Fund charges or contribution increases beyond those expressly in the contract, or penalties regarding the provision of insurance coverage. The parties shall commence negotiations within thirty (30) days upon receipt of said notice and continue for up to sixty (60) days. Should no agreement be reached, the parties shall have the right to take any legal or economic action lawfully available to them.

16.02 The Company agrees to provide for eligible employees who have worked ninety (90) days, coverage under the Western Pennsylvania Teamsters and Employers Pension fund (the "Fund"). Upon ratification or November 1, 2016, whichever is later, the Company's contribution shall be increased by six percent (6%) to \$98.00 per week. If ratification occurs after November 1, 2016, the Company shall only be required to make contribution increases retroactive to November 1, 2016 if required by the terms of the Rehabilitation Plan. Effective November 1, 2017, the weekly contribution shall be increased to \$103.88. Effective Nov 1, 2018, the contribution shall be \$110.11 per week. Effective November 1, 2019, the contribution shall be \$116.72. Effective November 1, 2020, the contribution shall be \$123.72. ✕

16.03 Effective January 1, 2018, it is hereby understood and agreed that at the Company's sole and exclusive discretion, and upon one hundred eighty (180) days' written notice to the Union from the Company ["the Company notice"], the Company's obligation to make contributions to the Western Pennsylvania Teamsters and Employers Pension Fund ("Fund") shall cease and terminate completely, effective as of the date of the Company notice, such that as of the date of the Company notice the Company shall completely withdraw from the Fund within the meaning of ERISA. Any such withdrawal shall be consistent with any then effective Participation Agreement by and between the Fund and the Company. In no event shall any Participation Agreement by and between the Fund and the Company have a duration longer than one year.

Following the Company notice, the Company shall be obligated to, and shall, as described further herein, enroll the employees within the bargaining unit covered by



Agreement

by and between

**BFI WASTE SERVICES OF PENNSYLVANIA, LLC
d/b/a ALLIED WASTE SERVICES OF PITTSBURGH /
REPUBLIC SERVICES OF PITTSBURGH
and
ALLIED WASTE SYSTEMS OF PENNSYLVANIA, LLC
d/b/a IMPERIAL LANDFILL**

and

**SERVICE PERSONNEL AND EMPLOYEES OF THE DAIRY INDUSTRY
TEAMSTERS LOCAL 205
affiliated with the International Brotherhood of Teamsters**

Effective date March 13, 2022 to October 31, 2025

offered under Plan 9A and the Employer shall be billed a separate rate to provide said coverage.

- C. The parties shall have the right to re-open the provisions of this article to negotiate new insurance and/or cost sharing language when changes are or will be needed to comply with the Affordable Care Act, its regulations, or other federal, state, or local healthcare reform legislation; or to avoid or minimize fees (including, but not limited to, the Employer-shared responsibility assessable payment fines, taxes, the implementation of Cadillac taxes (e.g., the excise tax on high cost Employer-sponsored health coverage), assessments, Fund charges or contribution increases beyond those expressly in the contract, or penalties regarding the provision of insurance coverage. The parties shall commence negotiations within thirty (30) days upon receipt of said notice and continue for up to sixty (60) days. Should no agreement be reached, the parties shall have the right to take any legal or economic action lawfully available to them.

16.02 The Company agrees to provide for eligible employees who have worked ninety (90) days, coverage under the Western Pennsylvania Teamsters and Employers Pension Fund (the "Fund"). Current weekly contribution is \$128.05 and shall be increased annually by 3.5% starting November 1, 2022 and continuing for each year covered by this agreement.

16.03 Effective January 1, 2018, it is hereby understood and agreed that at the Company's sole and exclusive discretion, and upon a one hundred eighty (180) day written notice to the Union from the Company ["the Company notice"], the Company's obligation to make contributions to the Western Pennsylvania Teamsters and Employers Pension Fund ("Fund") shall cease and terminate completely, effective as of the date of the Company notice, such that as of the date of the Company notice the Company shall completely withdraw from the Fund within the meaning of ERISA. Any such withdrawal shall be consistent with any then effective Participation Agreement by and between the Fund and the Company. In no event shall any Participation Agreement by and between the Fund and the Company have a duration longer than one year.

Following the Company notice, the Company shall be obligated to, and shall, as described further herein, enroll the employees within the bargaining unit covered by this Collective Bargaining Agreement, in a retirement income vehicle to be agreed upon by the parties.

It is understood and agreed that the Company's right to right to provide the Company notice hereunder along with the effectiveness of such Company notice and all matters arising out of or in connection with such Company notice and Company cessation of obligation to make contributions to the Fund and consequent complete withdrawal from the Fund within the meaning of ERISA shall not be subject to arbitration pursuant to this or any other agreement by and between the parties.

In the event the Company shall invokes its option under this provision to provide the Company notice and withdraw from the Fund, the amount of non-Rehabilitation Plan contributions to the Fund then being made by the Company, on a per employee basis, shall be allocated among wages or retirement benefits or other benefits (including designated circumstances as agreed) paid to or on behalf of the employee or employees by the Company. The parties shall bargain over the allocation. In no event shall the Company be obligated to make payments in excess of the total amount of the non-Rehabilitation Plan contributions which would have been made for the duration of the Collective Bargaining Agreement during which the Company notice was given, throughout the duration of that particular Collective Bargaining Agreement; the allocated amounts shall only be paid to or on behalf of an employee on behalf of whom contributions would have been made to the Fund, had the Company not given the Company notice, and only for hours with respect to which contributions would have been due the Fund had the Company not provided the Company notice.

In the event that the Union and the Company do not reach agreement as to the retirement income vehicle or allocation of amounts previously paid as non-Rehabilitation Plan contributions by the date of withdrawal from the Fund, the parties, on notice from the Union, shall involve the Federal

The Central Counties Youth CBA pension provision does not state a dollar amount for the contribution obligation. Language is: "In each subsequent year of the Agreement, the Employer agrees to increase the Pension Plan contribution for current full-time Employees by the mandated contribution rate of the Pension Fund."

The Initial SFA Application included a 3.5% rate increase effective January 1, 2022 based on the Pension Fund's 2021 Rehabilitation Plan Update adopted in December 2021. Since December 2021 is after July 9, 2021, that increase is excluded in the Supplemented Application.



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COLLECTIVE BARGAINING AGREEMENT

CENTRAL COUNTIES YOUTH CENTER

AND

**TEAMSTERS, CHAUFFEURS, WAREHOUSEMEN & HELPERS
LOCAL No. 110, a/w INTERNATIONAL BROTHERHOOD OF
TEAMSTERS**

Effective Date: January 1, 2020
Expiration Date: December 31, 2023

Section 3. See Appendix A concerning Opt in, Opt out and/or Opt down policy.

Article XXVII Bi-Annual Physical

Section 1. As per the Department of Public Welfare regulations, all employees covered under this Agreement must maintain a current physical through a certified doctor. It is the responsibility of the Employee to keep this physical current. Failure to keep this current will result in the immediate suspension of the Employee until he/she is in compliance with the Department of Public Welfare regulation. The Employer will inform the Employee sixty (60) days in advance of the due date for the physical.

Section 2. The Center will reimburse the Employee up to forty dollars (\$40.00) for the cost of this physical pending the submission of a receipt by the Employee.

Article XXVIII Pension

Section 1. Beginning on January 1, 2014 the following will be the contribution rate by the Employer for new full-time employees covered under this agreement:

First year of full-time employment	No Contribution
Second year of full-time employment	\$25.00 per week
Third year of full-time employment	\$25.00 per week plus mandatory increase of Pension Rehabilitation Plan
Fourth year of full-time employment	3 rd year rate plus mandatory increase of Pension Rehabilitation Plan
Fifth year of full-time employment	\$50.00 per week plus mandatory increase of Pension Rehabilitation Plan

Section 2. For those employees with six (6) or more years of employment, beginning on January 1, 2014 and continuing through the length of this Agreement, the Employer agrees to a contribution for each Employee currently in the Western Pennsylvania Teamsters and Employer Pension Plan of their currently contribution rate plus the mandatory increase of the Pension Rehabilitation Plan.

Section 3. In each subsequent year of the Agreement, the Employer agrees to increase the Pension Plan contribution for current full-time Employees by the mandated contribution rate of the Pension Fund.

The Conemaugh Township CBA does not state a specific dollar amount for the contribution rate. Instead, it states: "The weekly contribution rates shall follow the most recent update to the Pension Fund's Rehabilitation Plan Preferred Schedule."

The Supplemented Application excludes the November 1, 2022 contribution rate increase which was included in the application approved under the interim final rule. This is because the November 1, 2022 contribution rate increase was based on the Pension Fund's 2021 Rehabilitation Plan Update adopted December 2021. Since December 2021 is after July 9, 2021, that increase is excluded from the contribution and benefit projections in the Supplemented Application.

AGREEMENT



BETWEEN

**TEAMSTERS, CHAUFFEURS, WAREHOUSEMEN
AND HELPERS, LOCAL 110**

2147

AND

**CONEMAUGH TOWNSHIP MUNICIPAL
AUTHORITY**

11-01-2018 through 10-31-2023

For further clarity, the intent of the parties' cost sharing arrangement for healthcare is that the employees shall only pay applicable co-pays for prescriptions, PCP, Specialist, Emergency Room and Urgent Care. The Authority shall pay all other healthcare expenses (as outlined above) in a timely manner to the appropriate entity.

Section 3. **Opt-In/Opt-Out:** Any employee who opts out of health insurance coverage shall produce evidence of alternate coverage to the Authority. Such employees who opt-out shall receive \$1.50 an hour wage increase in compensation for opting out of the healthcare. In the event that an employee who opts out of health insurance coverage should experience a qualifying life event they shall notify the Authority and shall have the opportunity to opt in to the health insurance coverage as set forth above.

Section 4. **Dental and Vision Insurance:** The Authority shall be responsible to provide dental and vision benefits comparable with the benefits provided under the prior health insurance package with the Western Pennsylvania Fund.

Section 5. **Short-Term Disability Insurance:** The Authority shall provide insurance coverage to employee that provides that if, as a result of a non-occupational bodily injury or sickness, the employee is unable to work the employee member will be paid a weekly benefit of \$250 for up to 26 weeks.

ARTICLE XXV **PENSION**

Section 1. The Employer shall contribute to the Western Pennsylvania Teamsters and Employers Pension Fund for all bargaining unit employees. Any day for which an employee receives compensation from the Employer shall be considered a day worked. The weekly contribution rates shall follow the most recent update to the Pension Fund's Rehabilitation Plan Preferred Schedule.

Section 2. The pension fund shall be the Western Pennsylvania Teamsters and Employers Pension Fund. There shall be no other pension fund under this Agreement or for operations under this Agreement.

Section 3. By execution of this Agreement, the Employer accepts as Employer Trustee the present Employer Trustees appointed under the Agreement and Declaration of Trust of the Western Pennsylvania Teamsters and Employers Pension Fund, and all such past or succeeding Employer Trustees as shall have been or will be appointed in accordance with the Agreement and Declaration of Trust, and also agrees to be bound by all actions taken by the Employer Trustees pursuant to the Agreement and Declaration of Trust, the Pension Plan, and the adopted rules and regulations.

Section 4. The Employer shall use the reporting and remittance forms required by the Trustees of the Western Pennsylvania Teamsters and Employers Pension Fund and shall comply with the instructions in filling out such forms.

Section 5. The Trustees of the Western Pennsylvania Teamsters and Employers Pension Fund or their designated representatives shall have the authority to audit the payroll and wage records of the Employer for all individuals performing work within the scope of and/or covered by this Agreement, for the purpose of determining the accuracy of contributions to the Fund and adherence to the requirements of this Agreement regarding coverage and contributions. For purposes of such audit, the Trustees or their designated representatives shall have access to the payroll and wage records of any individual (excluding any supervisory, managerial, and/or confidential employees of the Employer), who the Trustees or their designated representatives reasonably believe may be subject to the Employers contribution obligation.

Section 6. Notwithstanding anything herein contained in this Agreement, it is agreed that in the event the Employer is delinquent at the end of a period in the payment of contributions to the Western Pennsylvania Teamsters and Employers Pension Fund, as determined by the rules and regulations or the Trustees of that Fund, the employees or their representatives, after the proper Official of the Local Union shall have given seventy-two (72) hours notice to the Employer of such delinquency in payment of pension contributions, shall have the right to take such action as they deem necessary until such delinquent payments are made, and it is further agreed that in the event such action is taken, the Employer shall be responsible to the employees for losses resulting there from.

Section 7. It is mutually agreed that all monies due and owing under the pension provisions of this Agreement shall be considered as wages and collectible as such.

ARTICLE XXVI **TUITION REIMBURSEMENT**

The Employer will reimburse employees for tuition costs of courses that are directly related to their employment, provided that the employees seeks prior approval from the employer before enrolling in such course.

ARTICLE XXVII **LIFE INSURANCE**

The Authority shall provide a life insurance benefit to each full-time employee of twenty thousand dollars (\$20,000.00).

ARTICLE XXVIII **DEATH IN FAMILY**

Individuals shall be entitled to a maximum of three (3) consecutive days funeral leave, including the day of the funeral, necessitated by the death of the following members of

The Crossett CBA only states a starting contribution rate effective December 31, 2018. It does not specify dollar amounts for increases in future contributions. It states: "Contributions to the WPA Teamsters Pension Fund for the remainder of this contract will be made in accordance with the preferred rehabilitation plan and the remainder placed in the Employer's 401(k) plan."

Despite the CBA terms on the following pages, since Company follows the Pension Fund's Preferred Schedule, the Pension Fund relies on ERISA § 305(e)(3)(C)(ii) and the Company's deemed agreement to follow the annual increases under the most recent update to the Rehabilitation Plan. The application approved under the interim final rule included Company's November 1, 2022 rate increase according to the deemed agreement resulting from the most recent annual Rehabilitation Plan Update adopted December 2021. That November 1, 2022 rate increase is excluded from the Supplemented Application because December 2021 is after July 9, 2021.

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Between

Teamsters, Chauffeurs, Warehousemen and Helpers
Local Union No. 110
P.O. Box 180
Ebensburg, PA 15931

And

Crossett, Inc.
201 S. Carver St.
Warren, PA 16365

Effective: June 18, 2018

Expires: June 29, 2023

Appendix A – Red Circle Employees

Appendix A: Vacation

(A.1) Vacation Schedule for employees hired before 6/04 (or considered a first tier driver as of 4/08 or shop employee hired before 4/08):

1. One year of continuous employment - 1 week vacation.
2. Two years of continuous employment - 2 weeks vacation.
3. Seven years of continuous employment - 3 weeks vacation.
4. Fourteen years of continuous employment - 4 weeks vacation.
5. Twenty years of continuous employment – 5 weeks vacation.
6. Twenty five years of continuous employment- 6 weeks vacation.

Appendix A: Pension

(A) Employees hired before 2/15/07 or drivers on first tier as of 4/6/08, entire contribution will be made to WPA Plan. Weekly contributions starting on December 1, 2018 will be \$170.55. Contributions for the remainder of the contract will be as specified per the WPA Teamsters Pension Fund preferred rehabilitation plan.

(B) Employees hired after 2/15/07 or drivers on second tier as of 4/6/08 but hired before 7/13/09 will have contribution split with \$31.87/week going to the WPA Teamsters Plan and \$138.68/week to the Crossett Inc. 401K plan, starting on December 1, 2018. Contributions for the remainder of the contract will be split between the WPA Teamsters Plan and the Crossett 401(k) plan. The amount contributed to the WPA Teamsters Plan will be determined by the WPA Teamsters Pension Fund preferred rehabilitation plan. The total weekly contribution (WPA Teamsters pension fund and Crossett 401k) will be the same as employees hired before 2/15/07 (see paragraph A).

Appendix A: Health & Welfare

(A.1) For employees hired before July 13, 2009, an employee contribution equal to the percentages of current premiums listed in the following table (based on enrollment status, as applicable, see A.2) will be deducted from weekly pay on a pre-tax basis.

Date	Employee Contribution
June 29, 2018	15%
June 29, 2019	15%
June 29, 2020	17.5%
June 29, 2021	17.5%
June 29, 2022	20%

Crystal Springs, now known as DS Services of America, contributed under a CBA with Teamsters Local 250 for the period July 24, 2016 through November 14, 2021, providing for contribution increases November 1, 2015, 2016, 2017, 2018, 2019 and 2020. Portions of the 2016-2021 CBA appear on the following pages. The 2016-2021 CBA was renewed for 2022-2026 after July 9, 2021.

The application approved under the interim final rule included contribution and benefit projections which included the November 1, 2021 contribution increase; however, since that increase was in a CBA agreed to on or after July 9, 2021, it is excluded from the Supplemented Application.

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AGREEMENT

BETWEEN

DS SERVICES OF AMERICA, INC.

AND

TEAMSTERS LOCAL UNION NO. 250

FROM JULY 24, 2016 THROUGH NOVEMBER 14, 2021

but less than 1010 hours, his vacation will be prorated. Any employee who does not work at least 400 hours in the preceding year shall not be entitled to any vacation in the current year. (For purposes of determining vacation eligibility, vacation taken and eligible holidays shall be counted as hours worked.) The proration formula for non-terminated employees will be the hours worked divided by 2080 to arrive at the prorated percent of vacation due. In the case of termination for other than just cause, in computing the amount of additional employment for the last month, a period of less than fifteen (15) days shall not be regarded and a period of fifteen (15) days or more shall be regarded as a full month. If an employee is discharged for just cause, he shall not receive any pro-rata portion of vacation regardless of hours worked.

ARTICLE XII

SEVERANCE PAY

It is agreed between the Employer and Union that a severance pay shall be given to all employees with one (1) year or more service. The severance pay will include one (1) week pay for each full year of service but not more than a maximum of sixteen (16) weeks. Severance pay will be in a lump sum minus applicable legal deductions and withholdings and the employee must work through his/her last scheduled day of work to receive any severance pay. This shall apply only to employees whose employment is terminated because of technological improvements, which may cause a reduction in the working forces or plant closure. No employee who is discharged for cause shall be eligible for severance pay, nor shall severance pay be granted to any seasonal, probationary or temporary employee.

ARTICLE XIII

BENEFITS

Section 1.

- a. The Employer covenants and agrees to contribute the following amounts per week into the Western Pennsylvania Teamsters and Employers Pension Fund (the "Pension Fund") for each Union employee coming within the scope of this Agreement in any week in which the employee works two (2) days.

Effective November 1, 2015	\$105.72
Effective November 1, 2016	\$112.06
Effective November 1, 2017	\$118.78
Effective November 1, 2018	\$125.91
Effective November 1, 2019	\$133.46
Effective November 1, 2020	\$141.47

If the employee is off due to an on-the-job accident, his pension contribution will continue for nine (9) months.

For employees hired after May 1, 1986, the pension contribution rate shall be:

Effective November 1, 2015	\$93.68
Effective November 1, 2016	\$99.30
Effective November 1, 2017	\$105.25
Effective November 1, 2018	\$111.57
Effective November 1, 2019	\$118.26
Effective November 1, 2020	\$125.36

- b. The contribution increases above are intended to be sufficient to meet the requirements of the Pension Fund's 2010 Rehabilitation Plan throughout the term of this Agreement, and any such increases shall be applied first to any required contributions under such Rehabilitation Plan or any successor rehabilitation plan or contribution surcharge. The Employer's obligation to make contributions to the Pension Fund shall not be increased from the amounts set forth in Section 1.a above other than through a formal written amendment of this Agreement signed by the Employer's authorized representative. Further, should the Pension Fund impose required contributions from or impose a surcharge on employers to satisfy applicable legal requirements, which required contributions and/or surcharge exceed in the aggregate the contribution amounts set forth in Section 1.a above then in effect, the Union shall provide notice of same to the Company and this Agreement shall, at the Company's option, be re-opened for a thirty (30) day period. If the parties cannot agree on changes to the Agreement during the thirty (30) day re-opener period this Agreement shall expire.

Section 2. Insurance benefits provided in Sections 3 and 4 of this Article will continue in the event of a non-work related injury or illness to the end of the month in which an employee leaves work plus six (6) months. In the event of work-related illness or accident, the insurance benefits will be continued to the end of the month in which an employee leaves work plus twelve (12) months. In the event of a layoff, the insurance benefits will be continued for one (1) month beyond the month in which the employee is laid off and, after that, benefits will continue for any month in which the employee has worked at least five (5) days. If an employee works at least three (3) consecutive months, he would again be eligible for benefit coverage continuation for the month following a lay-off. For insurance benefits to be continued pursuant to this section, the employee must continue to contribute the employee's share of the monthly premiums.

Section 3. The Employer also agrees to provide Group Life Insurance for natural death and accidental death insurance for employees covered by this Agreement according to the terms it provides such insurance to non-bargaining unit employees, which insurance benefits can be changed as they are changed for non-bargaining unit employees.

Section 4.

- a. There has been established by the Company a Health & Welfare Plan (hereinafter referred to as the "Plan"). During the term of this Agreement, the employees covered hereunder are eligible to participate in the Plan according to the terms and conditions of

Erie Concrete's CBA effective October 26, 2021 to October 25, 2026 stated contribution increases. Those increases were reflected in the application approved under the interim final rule. In the Supplemented Application, those contribution increases have been excluded because the rate increases were agreed to after July 9, 2021. Portions of the CBA appear on the following pages.

Collective Bargaining Agreement

Between

Erie Concrete & Steel Supply Company

And

General Teamsters Local Union No. 397

RECEIVED
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BY: _____

Affiliated with
The International Brotherhood of Teamsters



Effective: October 26, 2021
Termination: October 25, 2026

ARTICLE XIII
PENSION PLAN

Effective, October 26, 2021 the employer shall contribute to the Western Pennsylvania Teamsters and Employers Pension Fund weekly per employee during this Agreement as follows:

10/26/2021	10/26/2022	10/26/2023	10/26/2024	10/26/2025
\$109.57	\$113.40	\$117.37	\$121.48	\$125.73

New employees shall not be covered until they have completed five (5) months of employment.

This Fund shall be the Western Pennsylvania Teamsters and Employers Pension Fund. There shall be no other pension fund under this contract for operations under this contract or for operations to which employers who are party to this contract are also parties.

Contributions to the pension fund must be made for each week for each regular employee even though such employee may work only part-time under the provisions of this contract and although contributions may be made for those weeks into some other pension fund.

If an employee is absent because of illness or off-the-job injury and notifies the employer of such absence, the employer will continue to make the required contributions for a period of one month. If an employee is injured on-the-job, the employer shall continue to pay the required contributions until such employee returns to work. However, such contributions shall not be paid for a period of more than six (6) months.

ARTICLE XIX
BREAKS / WASH-UP

There will be a fifteen (15) minute break in the 1st half of each shift and a ten (10) minute wash-up period at the end of each shift.

ARTICLE XX
NO STRIKE - NO LOCK OUT

(A) The Company agrees that during the term of this Agreement there shall be no lockouts.

(B) As a condition of the provisions of this Agreement, the Union agrees that during the term of this Agreement, its officers, representatives, and members shall not authorize, instigate, cause, aid, encourage, ratify, condone, engage in, or participate, either directly or indirectly, in any strike activity.

(C) For the purpose of this Agreement, and any interpretation thereof, strike and strike activity are defined as any concerted refusal to perform assigned work; any concerted slow down or interruption in the performance of assigned work; and any picketing or hand billing of the company's premises at any hour in any manner.

(D) The Union shall be required to take such good faith affirmative actions as may be necessary to attempt to stop members from engaging in any conduct prohibited under this Article.

Harmar Township's 2015-2019 CBA was extended under an agreement January 1, 2019 – December 31, 2023. However, the extension did not update the contribution rates from the 2015-2019 CBA. The last stated contribution amount was increased on January 1, 2019. The contract language states: "The Employer agrees that all present and future contributions mandated by the Fund 2010 Rehabilitation Plan shall be paid by the Employer."

The contribution and benefit projections in the application approved under the interim final rule reflected rate increases effective each anniversary, including an increase effective January 1, 2022. The Supplemented Application excluded the January 1, 2022 rate increase because it was based on the Pension Fund's 2021 Rehabilitation Plan Update adopted in December 2021.

*Collective Bargaining Agreement
By and Between*

Teamsters Local Union No. 205
representing

**HARMAR TOWNSHIP MUNICIPAL AUTHORITY
NONPROFESSIONAL EMPLOYEES**

and

MUNICIPAL AUTHORITY OF HARMAR TOWNSHIP

January 1, 2015 through December 31, 2019

Contract Extension

January 1, 2019 through December 31, 2023

D. The Employer reserves the right to request the Court to release and relieve any employee from jury duty.

ARTICLE NO. 20 - SUBCONTRACTING

For the purpose of preserving work and job opportunities for employees covered by this Agreement during the term of this Agreement, the Employer agrees that no work or services of the kind, nature or type covered by, presently performed, or hereafter assigned to the collective bargaining unit will be subcontracted, transferred, leased, assigned or conveyed in whole or in part to any other corporation, partnership, person or non-unit employees, without consent of the Union:

- a. Unless otherwise provided in this Agreement
- b. Unless such work has been subcontracted by the Employer in the past;
- c. Unless contracting of the work is required by any law or Ordinance;
- d. Unless the bargaining unit employees do not have the manpower, Skill or experience to perform the work

It is agreed that no bargaining unit employee shall be laid off as a result of subcontracting.

ARTICLE NO. 21 - PENSION PROGRAM

Employees are to be enrolled in the Western Pennsylvania Teamsters and Employers Pension Fund (the Fund). Total contribution to be paid by the Employer. The Employer agrees that all present and future contributions mandated by the Fund 2010 Rehabilitation Plan shall be paid by the Employer.

Effective 1-1-15	\$81.63 per week
Effective 1-1-16	\$86.53 per week
Effective 1-1-17	\$91.72 per week
Effective 1-1-18	\$97.22 per week
Effective 1-1-19	\$103.05 per week

Beginning January 1, 2020, all full-time employees shall also have the option to enroll into the Harmar Township Municipal Authority Retirement Savings Plan.

ARTICLE NO. 22 - DRIVE AUTHORIZATION AND DEDUCTION

The Employer agrees to deduct from the paycheck of all employees covered by this Agreement voluntary contributions to DRIVE. DRIVE shall notify the Employer of the amounts designated by each contributing employee that are to be deducted from his/her paycheck on a weekly basis for all weeks worked. The phrase “weeks worked” excludes any week other than a week in which the

Interpark's CBA was governed by a contract extension agreement which expired July 31, 2021. An August 1, 2021 rate increase was reflected in the contribution and benefit projections in the application approved under the interim final rule. Since the August 1, 2021 increase had not been agreed to prior to July 9, 2021, it was excluded from the Supplemented Application.

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EXTENSION AGREEMENT

The parties, Interpark, LLC ("Employer") and Automotive Chauffeurs, Parts, Garage, Office Clerical, Airline, Healthcare, Petroleum Industry, Produce, Bakery and Industrial Workers Within Western Pennsylvania and Joint Council No. 40, Teamsters Local No. 926 ("Union"), hereby enter into this Extension Agreement this 2 day of July, 2020, and agree as follows:

1. The Union and the Employer are signatories to a collective bargaining agreement that had an effective term from August 1, 2017 through July 31, 2020 ("2017-2020 CBA") covering a unit of the Employer's employees.
2. The Employer and the Union have reached agreement on this one-year extension of the terms of the 2017-2020 CBA, modified as follows.
3. Article XV – Health & Welfare Program. Effective August 1, 2020, the Employer shall switch coverage from the Community Blue Flex Plan identified in Section 15.1 to the health insurance plan provided by the Bakery Drivers Welfare Fund (hereinafter the "Fund"), based on the rates presented to the Employer during the negotiations for this Extension Agreement (attached). The rates presented to the Employer shall remain in place through December 31, 2020, after which those rates are subject to change by the Fund and subject to the provisions of Article XV in the event of an increase in cost. The health insurance plan provided by the Fund does not provide a Weekly Accident & Sickness Family Benefit of \$300.00, and this provision of Section 15.1 and 15.4 shall be of no force and effect after July 31, 2020. Any reference in Article XV to the "Teamsters Health Care Plan" shall, during the term of this Extension Agreement, be modified to refer to the health insurance plan provided by the Fund. Any reference in Article XV to the "Western Pennsylvania Teamsters and Employers Welfare Fund" shall, during the term of this Extension Agreement, be modified to refer to the Bakery Drivers Welfare Fund.
4. Article XVI – Pension. Effective August 1, 2020, the Employer's contributions to the Western Pennsylvania Teamsters and Employers Pension Fund shall be increased by three-and-one-half (3.5%) percent, in accordance with the Pension Fund's rehabilitation plan requirements.
5. Except as specifically modified herein, all terms and conditions of the 2017-2020 CBA shall remain in full force and effect for the term of this Extension Agreement.
6. This Extension Agreement shall not become final unless and until ratified by a vote of the bargaining unit.

IN WITNESS WHEREOF, the Employer and the Union, by their duly authorized representatives, hereby enter into this Extension Agreement.

INTERPARK LLC

TEAMSTERS LOCAL 926

By: R.M. Higgins

By: Mark C. Rosen

R.M. HIGGINS

7/2/2020

Date

7-6-2020

Date

**WESTERN PENNSYLVANIA
TEAMSTERS AND EMPLOYERS PENSION FUND**

900 PARISH STREET, SUITE 101 • PITTSBURGH, PA 15220
(412) 362-4200 • TOLL FREE (800) 362-4201 • FAX (412) 362-3133
EMAIL: contactus@wpapensionfund.com • WEBSITE: <http://www.wpapensionfund.com>



AUG 10 2020

August 6, 2020

Mr. Marc Dreves
Secretary Treasurer
Teamsters Local Union No. 926
4240 Steubenville Pike
Pittsburgh, PA 15205

Dear Mr. Dreves:

The Pension Fund's records show the most recent contract between the Local Union and *Interpark Corp.* expired on *July 31, 2020.*

Please advise within 10 days from the receipt of this letter whether the above-referenced contract is to continue in effect and contributions continued to be required according to the terms of the contract, or whether the union and the Company have executed a more recent contract. If the Union and the Company have executed a more recent contract, please provide a copy of the contract to the Pension Fund.

As you know, the above requested information is necessary in order that the Pension Fund can properly bill the Company for the required weekly contributions.

We thank you in advance for your cooperation. If there are any questions, please call.

Sincerely,

A handwritten signature in blue ink that appears to read "Gerri Talerico". The signature is fluid and cursive.

Gerri Talerico
Office Manager
GT/rd

McKeesport Hospital's July 1, 2018 – June 30, 2022 CBA does states a specific contribution dollar amount as of January 1, 2018, but does not state the amount for subsequent annual increases during the CBA term. Portions on the following pages state: "The increases to the hospital's contribution for each regular full-time employee effective January 1, 2019, January 1, 2020, January 1, 2021 and January 1, 2022 will also follow the rehabilitation plan."

The contribution and benefit projections in the application approved under the interim final rule included the January 1, 2022 contribution rate increase because a 3.5% rate increase was adopted in December 2021 according to the Pension Fund in the 2021 Rehabilitation Plan Update. The Supplemented Application excludes the January 1, 2022 increase because that increase was based on the 2021 Update to the Rehabilitation Plan adopted December 2021, which is after July 9, 2021.

Agreement by and Between

UPMC McKeesport
and

Teamsters Local Union No. 205

Effective Dates

July 1, 2018 through June 30, 2022

if an employee is not covered by the plan outlined herein due to the failure of an employee to advise the Hospital of such change in status.

- B. STD, LTD, ADD, Life Insurance and FSA: The Hospital agrees to make available during the term of this Agreement a short term disability, a long term disability plan, life insurance plan, an accidental death and dismemberment plan and Flexible Spending Plans for full time and part time bargaining unit members on the same basis and under the same insurance plans as such benefits are made available to the other UPMC non-union hourly paid full time and/or part time employees. As determined solely by UPMC, eligibility to participate, co-payments required by employees, benefit provisions and coverages available may, from time to time, change during the term of this Agreement and such changes become effective for the other UPMC non-union hourly paid full time and/or part time employees they shall also become effective for members of the bargaining unit.
- C. A six thousand dollar (\$6,000.00) paid up Life Insurance on Retirement for eligible employees. An eligible employee is a Regular Full Time employee on the active seniority list as of June 30, 2004. All other employees are ineligible.
- D. The cost of the Health and Welfare Benefit will be borne by the Hospital only to the extent provided for in this Article. Except as expressly provided for herein, part time employees are not eligible for Health and Welfare Benefits under this Agreement.
- E. In a case where both spouses are employed by the Hospital, the Hospital shall not be required to provide duplicate coverage to both employees.
- F. Employees may purchase, at their own cost, additional life insurance at the group rate. The amount that may be purchased shall be based on employee's classification (yearly salary) in accordance with the program maintained by the Hospital for other hourly employees.
- G. If during the term of this Agreement the Hospital implements a new or revised health and welfare benefit such as dependent care, an employee assistance program, or supplemental life insurance benefits, for other hourly employees of the Hospital and elects, in its discretion, to provide that benefit to employees covered by this Agreement, the Union hereby expressly waives any claim that the extension of such benefit to employees covered by this Agreement constitutes a violation of this Agreement or of the National Labor Relations Act or any of the Hospital's obligations there under.

ARTICLE NO. 14 – PENSION

- A. The Hospital agrees to cover and follow the payment election made under the Western Pennsylvania Teamsters and Employers Pension Fund-Rehabilitation Plan as required under the Pension Protection Act of 2006.

To fulfill this obligation, Effective January 1, 2018, the hospital will contribute to the Western Pennsylvania Teamsters and Employers pension Fund the base sum of sixty-three dollars and seventy-five cents (\$63.75) with a six percent (6%) additional amount per week

for each regular full-time employee on the payroll and getting paid for the week. The increases to the hospitals contribution for each regular full-time employee effective January 1, 2019, January 1, 2020, January 1, 2021 and January 1, 2022 will also follow the rehabilitation plan. Should the pension fund elect to increase contributions under the Rehabilitation Act greater than the six percent (6%), the parties agree to reopen the current CBA as required by the Pension Protection Act. Full-time employees for purposes of this section are those who are regularly scheduled for and work at least forty (40) hours or more per week throughout the course of the year.

In the case of a regular part-time employee. An employee who is scheduled for and works less than forty (40) hours per week throughout the course of the year, but who is regularly scheduled for and works more than twenty (20) hours per week, the following contributions apply; effective January 1, 2018, the Hospital will contribute to the Western Pennsylvania Teamsters and Employers Pension Fund the base sum of thirty-three dollars and forty-nine cents (\$33.49) with a six percent (6%) additional amount per week for each regular part time employee on the payroll and getting paid for the week. The increases to the Hospital's contribution for each regular part-time employee effective January 1, 2019, January 1, 2020, January 1, 2021 and January 1, 2022 will also follow the rehabilitation plan. Should the pension fund elect to increase contributions under the Rehabilitation Act greater than the six percent (6%), the parties agree to reopen the current CBA as required by the Pension Protection Act.

- B.** By execution of this Agreement, the Hospital further agrees to enter into any appropriate trust agreements with the Western Pennsylvania Teamsters and Employers Pension Fund as may be necessary for the administration of the Fund.
- C.** If a full time employee is absent because of an on-the-job injury, the Hospital will continue, to make the required contributions for such employee until such employee returns to work, however, such contributions shall not be paid for a period of more than six (6) weeks.

ARTICLE NO. 15 - NON-DISCRIMINATION

- A.** The Hospital and the Union agree not to discriminate against any individual with respect to hiring, compensation, terms or conditions of employment because of such individual's race, color, religion, sex, national origin or age (over forty (40)), ancestry, genetics, sexual orientation, gender identity, or marital, family, or disability status, or status as a covered Veteran or any other legally protected group status, nor will they limit, segregate or classify employees in any way to deprive any individual employee of employment opportunities because of race, color, religion, sex, national origin or age (over forty (40)), ancestry, genetics, sexual orientation, gender identity, or marital, family, or disability status, or status as a covered Veteran or any other legally protected group status.
- B.** The Hospital and the Union agree that there will be no discrimination by the Hospital or the Union against any employee because of membership in the Union or lack thereof or because of any employee's lawful activity and/or support of the Union or the refraining there from.

Nick Strimbu Trucking's 2020 – 2026 CBA does not state specific rates for the period covered. The last contribution rates stated were effective April 2014, 2015, 2016, 2017, 2018 and 2019. Language from a portion of the CBA on the following pages states: "All increases mandated by the Teamsters rehabilitation plan will be paid through payroll deduction by the driver."

The contribution and benefit projections in the application approved under the interim final rule included a rate increase effective April 1, 2022 based on the Pension Fund's 2021 Rehabilitation Plan Update adopted in December 2021. Since December 2021 is after July 9, 2021, that increase is excluded in the Supplemented Application.

755
2214



COLLECTIVE BARGAINING AGREEMENT

NICK STRIMBU, INC.

AND

**TEAMSTERS LOCAL #261, AFFILIATED WITH THE
INTERNATIONAL BROTHERHOOD
OF TEAMSTERS, AFL-CIO**

June 1, 2020 – March 31, 2026

Company agrees to open negotiations on wages only on April 1, 2022

refused any loads.

- (C) If any employee is absent because of illness or off-the-job injury and notifies the Employer of such absence, the Employer shall continue to make the required contributions for a period of eight (8) weeks. If an employee is injured on the job, the Employer shall continue to pay the required contribution until such employee returns to work; however, such contributions shall not be paid for a period of more than sixteen (16) weeks.



ARTICLE X

SECTION 1

PENSION

- (A) The Employer shall continue to contribute for drivers hired before April 1, 2005, to the Western Pennsylvania Teamsters and Employers Pension Fund as follows:

Effective April 28, 2014 \$76.00 per week

 All increases mandated by the Teamsters rehabilitation plan will be paid through payroll deduction by the driver. The employer will pay 1.75% of this increase starting June 1st, 2020 and ending March 31st, 2023 for all Tier 1 drivers. 

- (B) The Employer shall continue to contribute weekly for drivers hired after April 1, 2005, to the Western Pennsylvania Teamsters and Employers Pension Fund as follows:

April 28, 2014 - \$12.62 April 1, 2016 - \$14.19 April 1, 2018 - \$15.94

April 1, 2015 - \$13.38 April 1, 2017 - \$15.04 April 1, 2019 - \$16.89

- (C) 401K Plan – Company Match – Drivers will be fully vested after 5 years of service, present driver’s service with NSI counts towards vesting. Company will pay \$.50 on every dollar contributed, by driver, up to 5% of the drivers pay. New hires will become eligible for pension and 401K after 1 year of service at NSI.

- (D) In order to be entitled to receive a pension contribution, an employee must qualify by actually having gross earnings of Eight hundred sixty nine dollars and forty six cents (\$869.46) a week or more during the contribution week effective April 28, 2014. The qualifier increases annually at the anniversary date of the Agreement by 3% each year for the life of the Agreement. The money qualifier will be waived if an employee does not qualify due to a slowdown in business

and the employee is on the Board, the employee is available for work, and the employee has not refused any loads. Probationary employees are not entitled to pension plan contributions.

- (E) If any employee is absent because of illness or off-the-job injury and notifies the Employer of such absence, the Employer shall continue to make the required contributions for a period of eight (8) weeks. If an employee is injured on the job, the Employer shall continue to pay the required contribution until such employee returns to work; however, such contributions shall not be paid for a period of more than twenty-two (22) weeks.
- (F) If the Western Pennsylvania Teamster and Employers Pension Fund charges any assessments to the Employer during the term of this Agreement, the Employer's requirement to contribute weekly pension payments hereunder will be suspended by the amount of such assessment(s) until the Employer is repaid the full amount of such assessment(s).

SECTION 2

EARLY RETIREMENT INCENTIVE BONUS

Tier# 1 Drivers are the only Eligible Drivers

In order to receive the early retirement bonus the driver must give (4) weeks' notice of his intent to retire. Early retirement is the only way to receive this bonus.

There will be no retirement bonus paid if any of the following occur:

- Injured on the job
- Injured at home
- Failed drug test
- Terminated for cause
- Any extended leave of absence
- Sickness leave of absence
- Death

If retirement incentive bonus is accepted, all seniority rights are waived.

The early retirement incentive bonus, if retirement takes place in 2014 -\$8,000.00 gross pay

The early retirement incentive bonus, if retirement takes place in 2015 -\$5,000.00 gross pay

The early retirement incentive bonus will expire on December 31, 2015.

Parkway Garage's 2017-2021 CBA expired August 31, 2021. It was replaced with a CBA effective September 1, 2021. Since the subsequent CBA agreed to was effective after July 9, 2021, contribution and benefit projections based on the CBA effective September 1, 2021 and included in the application approved under the interim final rule have been excluded in the Supplemented Application. Portions of the CBA effective September 1, 2021 appear on the following pages.



SEPTEMBER 1, 2021- AUGUST 31, 2025

AGREEMENT

by and between

**PARKWAY GARAGE, INC.
PITTSBURGH OPERATION**

and

**AUTOMOTIVE CHAUFFEURS, PARTS,
GARAGE, OFFICE CLERICAL, AIRLINE, HEALTH
CARE, PETROLEUM INDUSTRY, PRODUCE, BAKERY
AND INDUSTRIAL WORKERS WITHIN WESTERN
PENNSYLVANIA AND JOINT COUNCIL #40.**

**LOCAL UNION NO. 926, AFFILIATED WITH
INTERNATIONAL BROTHERHOOD OF TEAMSTERS.**

15.11 Part time employees will not be included on the Health and Welfare coverage, as far as permissible by law.

ARTICLE XVI

16.1 (a) The Employer agree to participate in a program to provide a pension for each full-time employee covered by this agreement who has six (6) months or more seniority.

(b) To fulfill this obligation, the Employer shall contribute to the Western Pennsylvania Teamsters and Employers Pension Fund as per the 2010 Rehabilitation Plan the following sum each year of the agreement (the employer agrees to pay all moneys owed to become complaint with 2010 Rehabilitation plan as received from Furid office and the following amount moving forward. The increase each year is by 3.5%.

Effective	<u>9/1/2021</u>	<u>9/1/2022</u>	<u>9/1/2023</u>	<u>9/1/2024</u>
	\$ 88.97 per wk	\$92.08 per wk	\$95.31 per wk.	\$98.64 per wk

(c) The Western Pennsylvania Teamsters and Employers Pension Fund shall be the only pension fund that will be acceptable as fulfillment of the Employer's obligation under this agreement.

16.2 By execution of this Agreement, the Employer further agrees to enter into any appropriate trust agreements with the Western Pennsylvania Teamsters and Employers Pension Fund as may be necessary for the administration of the Fund, and to designate the Employer Trustees under such agreement, waiving all notice thereof and ratifying all actions already taken or to be taken by such trustees within the scope of their authority.

16.3 If an employee, for whom a pension payment is required, is absent because of illness or off-the-job injury and notifies the Employer of such absence, the Employer shall continue to make the required contributions for a period of four (4) weeks. If an employee is injured on the job, the Employer shall continue to pay the required contributions until such employee-returns to work. If an employee is granted a leave of absence, the Employer shall collect from said employee prior to the leave "of absence being effective, sufficient monles to pay the required contributions into the pension plan during the period of absence.

16.4 Contributions to the pension fund must be made for each week for each employee even though such employee may not work a full week.

16.5 Part time employees will not be included on the pension coverage as far as permissible by law.

ARTICLE XVII

The Schneider Dairy/Local 205 Clerical CBA 3/1/2020 – 2/28/2023 does not state the actual contribution rates, but rather follows the increases required under the current Rehabilitation Plan Update. The attached portion of CBA states:

"The above pension contributions have been calculated with a new 3.5% increase from the former annual 6% increases. It is assumed, but not assured, that future yearly increases will be 3.5%. It is understood between the parties that the yearly increases in the pension fund are set by the Trustees of the Western Pennsylvania Teamsters and Employers Pension Fund (Western Pennsylvania Fund)."

The contribution and benefit projections in the application approved under the interim final rule included the contribution increase effective March 1, 2022, based on the CBA's reference to the contribution increase required in the annual Rehabilitation Plan Update. Since the March 1, 2022 increase was included based on the CBA's reference to the 2021 Update to the Rehabilitation Plan adopted December 2021, after July 9, 2021, it was excluded in the Supplemented Application.

RECEIVED
JUN 26 2020
BY: _____

1687/205

AGREEMENT BETWEEN

Teamsters Local Union No. 205

Representing

SCHNEIDER'S DAIRY - CLERICAL EMPLOYEES

AND

Schneider's Dairy

Effective March 1, 2020 through February 28, 2023

ARTICLE NO. 15 - JURY DUTY PAY

Employees called for jury duty will be compensated by the employer for the difference between their regular pay and jury pay, it being agreed that the employee report for work when the Court is not in session.

ARTICLE NO. 16 - PENSION PLAN

New employees shall not participate in the pension plan and no contributions shall be made into the fund on their behalf for the first full year of their employment.

Effective March 1, 2020, the employer agrees to pay one hundred sixty-seven dollars and eighty-seven cents (\$167.87) per week into the fund for each week an employee works. New employees shall not participate in the pension plan and no contributions shall be made into the fund on their behalf for the first full year of their employment.

The above pension contributions have been calculated with a new 3.5% increase from the former annual 6% increases. It is assumed, but not assured, that future yearly increases will be 3.5%. It is understood between the parties that the yearly increases in the pension fund are set by the Trustees of the Western Pennsylvania Teamsters and Employers Pension Fund (Western Pennsylvania Fund).

ARTICLE NO. 17 - SEVERANCE PAY

- A. **Purpose** - The purpose of the Company's severance pay plan is to assist financially an employee whose employment is terminated by action of the company through no fault of the employee or who is not eligible for other specified benefits.
- B. **Eligibility** - Any regular full time employee whose employment is permanently terminated for the reasons listed below shall be eligible for severance pay in accordance with the schedule in Section D, except where an employee's employment is continued by the new employer in case of sale, merger or consolidation:
- (1) Elimination of Jobs;
 - (2) Consolidation or mergers;
 - (3) Abandonment of plans; or
 - (4) Technological changes
- C. An employee will not be eligible for severance pay if his employment is terminated for any one or a combination of the following reasons:
- (1) Layoff of less than six months due to seasonal schedule reductions;
 - (2) Layoff as the result of an act of God, or National War Emergency;
 - (3) A strike or picketing causing a temporary cessation of work;
 - (4) Dismissal for cause;

Turner Dairy Farm's CBA only specifies the amount for the contribution rate effective May 1, 2019. The Following Exhibit A of the CBA reflects an agreement to continue contributing through April 30, 2022. In lieu of agreeing to a specific dollar amount as the contribution rate, the Company and Local 205 incorporate the yearly Rehabilitation Plan increases through April 30, 2022, as follows:

"The above pension contributions have been calculated with a new 3.5% increase from the former annual 6% increases. It is assumed, but not assured, that future yearly increases will be 3.5%. It is understood between the parties that the yearly increases in the pension fund are set by the Trustees of the Western Pennsylvania Teamsters and Employers Pension Fund (Western Pennsylvania Fund) and any reduction in the mandatory contribution by the Employer shall be reduced to the minimum permitted."

The contribution and benefit projections in the application approved under the interim final rule relied on the December 31, 2021 measurement date as the basis for including an increase effective May 1, 2022. This was based on the contribution increase requirement in the 2021 Rehabilitation Plan Update adopted December 2021. Since December 2021 is after July 9, 2021, the May 1, 2022 increase has been excluded from the Supplemented Application.

EXHIBIT A - PENSION PLAN

THIS AGREEMENT is part of a collective bargaining agreement between the Employer and the Union and is intended to encompass pension matters and shall be designated as Exhibit "A" of such collective bargaining agreement which expires April 30, 2022.

The Employer and Union agree that pension benefits for its employees covered by the collective bargaining agreement shall be provided by the Western Pennsylvania Teamsters and Employers Pension Fund (Western Pennsylvania Fund) in accordance with the terms thereof including the terms of the amended Articles of Merger between the Trustees of Greater Pittsburgh Dairy Industry Pension Fund and the Trustees of the Western Pennsylvania Teamsters and Employers Pension Fund as revised and adopted in 1982. There shall be no other pension plan under this Contract or for operations under this Contract.

The Employer shall make "preferred" contributions to the Western Pennsylvania Pension Fund in accordance with the schedule below for each employee covered by this Agreement who has been on the payroll one hundred fifty (150) days or more.

<u>8 Years of Service</u> (Upper Tier)	<u>Less than 8 Years of Service</u> (Lower Tier)
May 1, 2019 \$193.01 per week	\$130.32 per week

The above pension contributions have been calculated with a new 3.5% increase from the former annual 6% increases. It is assumed, but not assured, that future yearly increases will be 3.5%. It is understood between the parties that the yearly increases in the pension fund are set by the Trustees of the Western Pennsylvania Teamsters and Employers Pension Fund (Western Pennsylvania Fund) and any reduction in the mandatory contribution by the Employer shall be reduced to the minimum permitted.

Employees who attain eight (8) years of continuous employment during the term hereof shall receive the applicable contribution rate at the time thereof. Effective May 1, 2011, any employee who has been employed after May 1, 1984, and has worked previously under a Local 205 Dairy Contract at the then maximum pension contribution rate shall have his pension contribution increased to the maximum level at age 55 or May 1, 2011, whichever is later.

By the execution of this Agreement, the Employer authorizes the Western Pennsylvania Motor Carriers Association, Inc., to enter into appropriate Trust Agreement necessary for the administration of the Western Pennsylvania Fund, and to designate the Employer Trustees under such agreement, hereby waiving all notice thereof and ratifying all actions already taken or to be taken by such Trustees within the scope of their authority.

If an employee is absent because of illness or off-the-job injury and notifies the Employer of such absence, the Employer shall continue to make the required contributions for a period of four (4) weeks. If an employee is injured on-the-job, the Employer shall continue to pay the required contributions until such employee returns to work; however, such contributions shall not be paid for a period of more than twelve (12) months which shall be calculated from the date of the

Union Township's 2019-2023 CBA, portions of which are attached, only states an agreed to contribution rate effective January 1, 2010. However, the employer agreed to follow the contribution rate increases under the Rehabilitation Plan.

The contribution and benefit projections in the application approved under the interim final rule reflected rate increases effective each anniversary, included an increase effective January 1, 2022. The Supplemented Application excluded the January 1, 2022 rate increase because it was based on the Pension Fund's 2021 Rehabilitation Plan Update adopted in December 2021.

APPENDIX A - WAGES

Section 1:

A. Effective January 1, 2019, the following wage rates shall apply to all employees:

<u>Classification</u>	<u>1/1/19*</u>	<u>1/1/20</u>	<u>1/1/21</u>	<u>1/1/22</u>	<u>1/1/23</u>
Laborers	\$21.85	\$22.45	\$23.00	\$23.50	\$24.00
Operators	\$24.81	\$25.41	\$25.96	\$26.46	\$26.96
Road Foreman	\$26.31	\$26.91	\$27.46	\$27.96	\$28.46

*All wages shall be retroactive to January 1, 2019.

B. The starting rates for Operators will be as follows:

	<u>1/1/19</u>	<u>1/1/20</u>	<u>1/1/21</u>	<u>1/1/22</u>	<u>1/1/23</u>
Starting Rate	\$17.95	\$18.55	\$19.10	\$19.60	\$20.10
After 6 Months	\$18.95	\$19.55	\$20.10	\$20.60	\$21.10
After 1 Year	\$19.95	\$20.55	\$21.10	\$21.60	\$22.10
After 18 Months	\$20.95	\$21.55	\$22.10	\$22.60	\$23.10
After 2 Years	Full Hourly Rate				

C. The starting rates for laborers will be as follows:

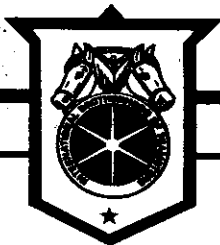
	<u>1/1/19</u>	<u>1/1/20</u>	<u>1/1/21</u>	<u>1/1/22</u>	<u>1/1/23</u>
Starting Rate	\$17.95	\$18.55	\$19.10	\$19.60	\$20.10
After 6 Months	\$18.95	\$19.55	\$20.10	\$20.60	\$21.10
After 1 Year	Full Hourly Rate				

Section 2: Effective January 1, 2010, the Township will contribute Sixty-seven dollars (\$67.00) per week for full-time employees toward their pension contribution.

A. If, during the life of this agreement, the maximum allowable contribution from the State for pension increases beyond the above, the Township will increase the same and contribute that amount to the road crew pension fund.

Section 3: The Employer will provide hospitalization coverage under the MBS PPO 500 – Rx Option 1 (attached). Dental and Eye coverage for employees and their dependents shall be provided by Employer - Teamsters 205 Health and Welfare Fund. The Township shall pay the monthly premium cost thereof.

The Township will pay five hundred dollars (\$500.00) of the deductible and the employee shall be responsible for five hundred dollars (\$500.00) of the deductible. For employee coverage



AFFILIATED WITH THE INTERNATIONAL BROTHERHOOD OF TEAMSTERS



**Service Personnel and Employees of the Dairy Industry
TEAMSTERS LOCAL UNION No. 205**

CARL BAILEY
PRESIDENT/BUSINESS AGENT
KARAN RYMAROWICZ
VICE-PRESIDENT
ARTHUR KNIGHT, JR.
RECORDING SECRETARY

1184 LONG RUN ROAD
WHITE OAK, PENNSYLVANIA 15131
412-751-7988 — 1-888-751-7988 — FAX: 412-751-1590

WILLIAM E. LICKERT, JR.
SECRETARY-TREASURER/PRINCIPAL OFFICER

2085/205

EDWARD BOEHM
TRUSTEE
GLENN JOHNSTON
TRUSTEE
GLENN LYNN
TRUSTEE
JOHN WINTERS
BUSINESS AGENT

August 1, 2011

Gerri Talerico
Western PA Teamsters/Employers Pension Fund
49 Auto Way
Pittsburgh, PA 15206-0260

Received
AUG 03 2011
Western PA Teamsters
& Employers Pension Fund

RE: Union Township - Road Department Employees

Dear Ms. Talerico:

Please disregard the Union's letter of July 25, 2011, enclosed with a copy of the 2010 - 2014 Union Township Agreement. As you know, the Collective Bargaining Agreement is retroactive to January 1, 2010. Union Township representatives did not sign the Collective Bargaining Agreement and return to the Union Office until July 2011, hence the discrepancy. I am aware of the Rehabilitation Plan Selection Form signed by the Township on May 9, 2011, accordingly, Union Township has been billed and paying the correct preferred schedule figures for Local 205 Union Members.

If you are in need of any additional information regarding this matter, please contact me directly at the Local 205 Union Office.

Sincerely,
John C. Winters

John C. Winters
Business Agent

JCW/nic

Two clerical employees of the Western Pa Teamsters Welfare Fund are covered under a CBA which does not specify a dollar amount for the contribution rate, but rather follows the Rehabilitation Plan. The contribution and benefit projections in the application approved under the interim final rule included a contribution increase effective August 1, 2022. Since the Rehabilitation Plan Update established the annual rate increase requirement for 2022 was adopted in December 2021, the Supplemented Application excludes the August 1 ,2022 increase because the December 2021 Rehabilitation Plan Update was adopted after July 9, 2021.

AGREEMENT by and BETWEEN

**Western Pennsylvania Teamsters and
Employers Welfare Fund**

and

Teamsters Local Union No. 205
Affiliated with International Brotherhood of Teamsters
Representing

**Western PA Teamsters and Employers Welfare Fund
Clerical Employees**

Effective April 1, 2018 through March 31, 2023

contribution in the amount necessary to maintain PLAN 9CW or a plan with similar benefits mutually agreed upon by the Employer and employees.

18.2 If an employee would have qualified for Health and Welfare contributions, but for an absence because of illness or off-the-job injury and notified the Employer of such absence, the Employer shall continue to make the required contributions for a period of three (3) months; or if an employee is injured on-the-job, the Employer shall continue to pay the required contributions until such employee is released for duty if that employee would have qualified for such contribution but for the compensable injury but in no case shall the contribution be required for a period of more than six (6) months.

If absence initially requires that the employee be confined to the hospital for a period of four (4) or more days, then the contribution for Health and Welfare payment shall be made even though that employee would not have qualified for such payments but for the injury or illness.

In the application of this paragraph, it shall be the Employer's obligation to make the required contributions for a cumulative period of time (either 3 months or 6 months) for each illness or injury, and such 3 months or 6 months period need not be consecutive.

18.3 An employee, to qualify for Health and Welfare contributions must have worked or received pay for eighty (80) hours of employment in the preceding month to qualify for the succeeding month's contribution.

18.4 A newly hired probationary employee qualifies for Health and Welfare coverage based on the current fund rules. The current fund rules are based upon a work month, invoice month and coverage month. The funds monthly hourly requirement for coverage is eighty (80) hours.

Example – New employee is hired on May 1 and meets eighty (80) hour requirement for May is added to the June invoice and has coverage effective July 1.

ARTICLE XIX - PENSION PLAN

19.1 The Employer shall contribute to the Western Pennsylvania Teamsters and the Employers Pension Fund for each qualified regular employee covered by this Agreement. The contribution/benefit schedule selected under the Pension Fund's Rehabilitation Plan is the Preferred Schedule. Therefore, contributions will increase by six percent (6%) annual for each year of the agreement.

19.2 This Fund shall be the Western Pennsylvania Teamsters and Employers Pension Fund. There shall be no other pension fund under this contract for operations under this contract, or for operations to which employers who are party to this contract are also parties.

19.3 The Employer agrees to enter into an appropriate Trust Agreement necessary for the administration of such Trust Fund if it has not already done so. By execution of this Agreement, the Employer approves of the Employer Trustees already appointed under such agreement and hereby ratifies all actions already taken or to be taken by such Trustees within the scope of their authority.

19.4 If an employee is absent because of illness or off-the-job injury and notifies the Employer of such absence, the Employer shall continue to make the required contributions for a period of four (4) weeks. If an employee is injured on-the-job, the Employer shall continue to pay the required contributions until such employee returns to work, however, such contributions shall not be paid for a period of more than six (6) months. If an employee is granted a leave-of-absence, the Employer shall collect from said employee prior to the leave-of-absence being effective sufficient monies to pay the required contributions into the Pension Fund during the period of absence.

19.5 Contributions to the Pension Fund must be made for each week for each regular employee who has worked at least two (2) days in that week, even though such employee may work only part-time under the provisions of this contract, including weeks where work is performed for the Employer, but not under the provisions of this contract and although contributions may be made for those weeks into some other pension fund. Employees who work either temporarily or in the case of emergency under the terms of this contract shall not be covered by the provisions of this paragraph.

19.6 The parties to this agreement agree to continue with the terms stated above subject to the right, if during the life of this agreement, to reopen this article with the intent to withdraw from the above stated Pension plan (as proposed by the employees) and switch covered employees to a 401K or other agreed to Retirement Plan. Any such change would be made after notice to the Union, full exchange of information and bargaining to either agreement or impasse. If the parties are unable to reach an agreement on a new 401K / Retirement Plan and withdrawal from the WPA Teamsters & Employers Pension Fund, the terms listed in Article XIX will remain in effect.

ARTICLE XX - NON-DISCRIMINATION

20.1 The Employer and the Union agree not to discriminate against any individual with respect to hiring, compensation, and other terms and conditions of employment because of such individual's race, color, religion, sex, national origin or age, nor will they limit, segregate, or classify employees in any way to deprive any individual employment opportunities because of race, color, religion, sex, national origin, or age.

20.2 Whenever any words are used in this Agreement in the masculine gender they shall be construed as though they were also used in the feminine gender.

ARTICLE XXI - CHRISTMAS BONUS

21.1 The Employer agrees that it shall pay a Christmas bonus equal to one (1) weeks pay, (40 hours) at the employee's regular hourly rate of pay to each regular employee who has been on the seniority list for a period of one (1) year as of December 25th of each year.

Western Pa Teamsters Pension Fund employees are covered under a CBA which does not specify a dollar amount for the contribution rate, but rather follows the Rehabilitation Plan. The contribution and benefit projections in the application approved under the interim final rule included a contribution increase effective August 1, 2022. Since the Rehabilitation Plan Update established the annual rate increase requirement for 2022 was adopted in December 2021, the Supplemented Application excludes the August 1, 2022 increase because the December 2021 Rehabilitation Plan Update was adopted after July 9, 2021.

AGREEMENT

BETWEEN

WESTERN PENNSYLVANIA TEAMSTERS & EMPLOYERS PENSION FUND

AND

GENERAL TEAMSTERS, CHAUFFEURS AND HELPERS
LOCAL UNION NO. 249
AFFILIATED WITH THE INTERNATIONAL BROTHERHOOD OF TEAMSTERS

FEBRUARY 1, 2021 TO JANUARY 31, 2026

period of four (4) or more days, then the contribution for Health and Welfare payment shall be made even though that employee would not have qualified for such payments but for the injury or illness.

In the application of this paragraph, it shall be the Employer's obligation to make the required contributions for a cumulative period of time (either 3 months or 6 months) for each illness or injury, and such 3 months or 6 months period need not be consecutive.

20.3 An employee, to qualify for Health and Welfare contributions, must have seventy-five (75) hours in the preceding month to qualify for the succeeding month's contribution unless that employee is on layoff status or the Employer has not provided that employee full work opportunity in which case only sixty (60) qualification hours shall be necessary.

ARTICLE XXI **PENSION PLAN**

21.1 The Employer shall contribute to the Western Pennsylvania Teamsters and Employers Pension Fund for each qualified regular employee covered by this Agreement a weekly contribution rate in the amount necessary to maintain the "Master Freight" benefit schedule.

21.2 This Fund shall be the Western Pennsylvania Teamsters and Employers Pension Fund. There shall be no other pension fund under this contract.

21.3 The Employer agrees to enter into an appropriate Trust Agreement necessary for the administration of such Trust Fund if it has not already done so. By execution of this Agreement, the Employer approves of the Employer Trustees already appointed under such agreement and hereby ratifies all actions already taken or to be taken by such

Trustees within the scope of their authority.

21.4 If an employee is absent because of illness or off-the-job injury and notifies the Employer of such absence, the Employer shall continue to make the required contributions for a period of four (4) weeks. If an employee is injured on-the-job, the Employer shall continue to pay the required contributions until such employee returns to work, however, such contributions shall not be paid for a period of more than six (6) months. If an employee is granted a leave-of absence, the Employer shall collect from said employee prior to the leave-of-absence being effective sufficient monies to pay the required contributions into the Pension Fund during the period of absence.

21.5 Contributions to the Pension Fund must be made for each week for each regular employee who has worked at least two days in that week.

ARTICLE XXII **CHECK-OFF**

22.1 The Employer agrees to deduct from the pay of all employees covered by this Agreement the dues, initiation fees and/or uniform assessments of the Local Union and to remit to said Local Union all such deductions prior to the end of the month for which the deduction is made. Where laws require written authorization by the employee, the same is to be furnished in the form required. No deductions shall be made which is prohibited by applicable law.

22.2 When the Employer actually makes a deduction for dues, initiation fees and assessments, in accordance with the statement received from the Local Union, he/she shall remit same no later than thirty (30) days from the date such deduction was made, and in the event he/she fails to do so, he/she shall be assessed ten per cent (10%)

Section E, (5) SFA Amount Certification

SFA Amount

I certify that the following five statements (a) through (e) are accurate as included in this supplemented application, dated March 9, 2023.

- (a) The requested amount of SFA under the final rule as of the SFA measurement date of December 31, 2021 (without any offset for SFA already paid to the plan under the interim final rule) is \$958,661,932. This is the total SFA amount to which the plan is entitled under section 4262(j)(1) of ERISA and §4262.4 of PBGC's SFA regulation.
- (b) The amount of SFA determined under the "basic method" described in §4262.4(a)(1) of PBGC's SFA regulation as of the SFA measurement date of December 31, 2021 (without any offset for SFA already paid to the plan under the interim final rule) is \$721,064,555. The amount of SFA determined under the "increasing assets method" described in §4262.4(a)(2)(i) of PBGC's SFA regulation as of the SFA measurement date of December 31, 2021 (without any offset for SFA already paid to the plan under the interim final rule) is \$958,661,932.
- (c) 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).
- (d) Not Applicable
- (e) All assumptions and methods used, sources of participant census data, SFA measurement date, participant census date, and other relevant information are the same as those used in the application that was approved under the interim final rule, with the exception of the non-SFA and SFA interest rates, future employer contribution rates and the application of the new calculation methodology under the final rule.

Base Data

The "base data" used in the determination of the SFA amounts include: (i) an SFA measurement date of December 31, 2021; (ii) participant census data as of January 1, 2021; and (iii) a non-SFA interest rate of 5.26% and an SFA interest rate of 2.91%, as prescribed under §4262.4, paragraphs (e)(1) and (e)(2), respectively.

Actuarial Assumptions and Methods

In general, the actuarial assumptions and methods used in the determination of the amount of supplemented SFA are the same as those used in the certification of the Plan's status for the plan year beginning January 1, 2020. The changes or modifications to these assumptions that are reflected in the determination of the amount of SFA, as well as justification for the changes, are described in Section D, item 6.b. of the Plan's initial application for SFA under the PBGC's Interim Final Rule, filed on March 30, 2022.

Except for the interest rate assumption, the assumptions in the determination of the SFA amount under the final rule are the same as those used in the determination of the SFA amount

under the interim final rule. The projection of future contributions used in the determination of SFA under the final rule is different from those used under the interim rule due to the elimination of contribution rate increases agreed to after July 9, 2021, and to account for some contribution rate increases that had been agreed to before July 9, 2021 that were missed in the interim rule application. See Addendum C, Section D, Item (5)a and (5)b.

The determination of the SFA amount under the final rule is based on the methodology described in described in §4262.4, paragraph (a)(2)(ii) of the regulations.

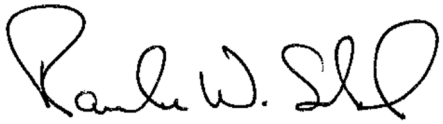
Actuarial Statement

Foster & Foster Consulting Actuaries, Inc. has performed the required calculations to determine the SFA amount at the request of the Board of Trustees of the Plan as part of the Plan's supplemented applications for SFA. The calculations of amounts of SFA shown in the Plan's supplemented application may not be applicable for other purposes.

Foster & Foster Consulting Actuaries, Inc. has performed the calculation of the SFA amount in accordance with generally accepted actuarial principles and practices, as well as the provisions under §4262.4 of PBGC's SFA regulation. Foster & Foster Consulting Actuaries, Inc. does not practice law and, therefore cannot and does not provide legal advice. Any statutory interpretation on which these calculations are based reflects our understanding as an actuarial firm.

The calculation is based on the fair market value of assets as of the SFA measurement date, as certified by the Board of Trustees, and other relevant information provided by the Plan Administrator. The accuracy and comprehensiveness of the data is the responsibility of those supplying the data. Foster & Foster Consulting Actuaries, Inc. does not audit the data provided. To the extent we can, however, we 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.

I am a member of the American Academy of Actuaries and I meet the Qualification Standards for Actuaries Issuing Statements of Actuarial Opinion in the United States of the American Academy of Actuaries to render the actuarial opinion contained 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.

A handwritten signature in black ink, appearing to read "Randee W. Sekol". The signature is fluid and cursive, with the first name being the most prominent.

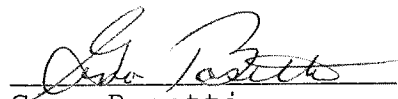
Randee W Sekol, EA, MAAA, MSEA, FCA
Consulting Actuary

March 9, 2023


WESTERN PENNSYLVANIA TEAMSTERS AND EMPLOYERS PENSION FUND

PENALTY OF PERJURY STATEMENT

The undersigned Acting Chairman Trustee and Secretary Trustee of the Western Pennsylvania Teamsters and Employers Pension Fund do declare, under penalties of perjury under the laws of the United States of America, that we have examined the Supplemented Application, including the accompanying documents, and to the best of our knowledge, information and belief, the Supplement Application contains all the relevant facts relating to the application and that such facts are true, correct and complete.



Gino Bosetti
Acting Chairman Trustee
Date: March 9, 2023



Stephen Sowinski
Secretary Trustee
Date: March 9, 2023

Application Checklist - Supplemented

v20220802p

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


The Supplemented Application to PBGC for Approval of Special Financial Assistance Checklist ("Application Checklist - Supplemented") identifies all information required to be filed with a supplemented application if the plan is requesting additional SFA. For a plan not requesting additional SFA, no checklist is required. For other SFA applications, use the SFA Application Checklist.

For a plan required to submit additional information described in Addendum A of the SFA Filing Instructions, also complete and submit the Additional Information for Certain Events section of the SFA Application Checklist.

Supplemented applications (including this Application Checklist - Supplemented), 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: a new supplemented application submitted after the denial or withdrawal of a previously filed supplemented application must also 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 - Supplemented:

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 new supplemented application submitted after the denial or withdrawal of a previously filed supplemented application, the filer may, but is not required to, submit an entire application. For all Application Checklist - Supplemented 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 - Supplemented 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 - Supplemented, 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 #10 to #10b, 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 #16 on the Application Checklist.** If there has been a plan merger as described in § 4262.4(f)(1)(ii), you also must provide the separate Application Checklist - Certain Events.

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 #c.

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 the formatting of the SFA Amount Approved Under Interim Final Rule
v20220706p	07/06/2022	

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

v20220802p

APPLICATION CHECKLIST - SUPPLEMENTED

Plan name:	Western Pennsylvania Teasmters and Employers Pension Fund
EIN:	25-6029946
PN:	1
SFA Amount Approved Under Interim Final Rule:	\$691,506,257
SFA Amount Requested Under Final Rule:	\$958,661,935.00
	Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #16.

This Application Checklist - Supplemented is only used for a supplemented application. See Application Checklist for all other applications.

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

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

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
a.		Is this application a new supplemented application, submitted after the denial of a previously filed supplemented application for SFA?	Yes No	No	N/A	N/A		N/A	N/A
b.		Is this application a new supplemented application, submitted after a plan has withdrawn its previously filed supplemented application for SFA?	Yes No	No	N/A	N/A		N/A	N/A
c.		Is this plan a MPRA plan as defined under § 4262.4(a)(3) of PBGC's SFA regulation?	Yes No	Yes	N/A	N/A		N/A	N/A
1.	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	ACH Vendor Form WPTE_PEN.pdf	N/A		Other	N/A
2.	Section C, Items (4)a., (4)e., and (4)f. (Also See Addendum C, Section C, Item (4))	Does the application include the information used to determine the amount of SFA for the plan using the <u>basic method</u> described in § 4262.4(a)(1) based on a deterministic projection and using the actuarial assumptions as described in § 4262.4(e)? See Template 4A, 4A-4 SFA Details .4(a)(1) sheet, Section C, Item (4) of the SFA Filing Instructions and Addendum C for more details on these requirements. Does the uploaded file use the required filenaming convention?	Yes No	Yes	Template 4A Supp WPTE_PEN.xlsx	N/A		Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 4A Supp Plan Name
3.a.	Addendum C Section G, Item (1)	If the plan is a MPRA plan, does the application also include the information used to determine the amount of SFA for the plan using the <u>increasing assets method</u> described in § 4262.4(a)(2)(i) based on a deterministic projection and using the actuarial assumptions as described in § 4262.4(e)? See Template 4A, 4A-5 SFA Details .4(a)(2)(i) sheet and Addendum D for more details on these requirements. Enter N/A if the plan is not a MPRA Plan.	Yes No N/A	Yes	N/A - included as part of Template 4A Plan Name	N/A	The Supplemented Application is determined under the Increasing Assets Method.	N/A	Template 4A Supp Plan Name
3.b.	Addendum C Section G, Item (1)	If the plan is a MPRA plan for which the requested amount of SFA is determined using the <u>increasing assets method</u> described in § 4262.4(a)(2)(i), does the application also explicitly identify the projected SFA exhaustion year based on the <u>increasing assets method</u> ? See Template 4A, 4A-5 SFA Details .4(a)(2)(i) sheet and Addendum D. Enter N/A if the plan is not a MPRA Plan or if the requested amount of SFA is determined based on the present value method.	Yes No N/A	Yes	N/A - included as part of Template 4A Plan Name	N/A		N/A	Template 4A Supp Plan Name

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

v20220802p

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Your application will be considered incomplete if No is entered as a Plan Response for any of Checklist Items #1 through #16.	

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

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

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
4.	Addendum C Section H, Item (1)	If the plan is a MPRA plan for which the requested amount of SFA is determined using the <u>present value method</u> described in § 4262.4(a)(2)(ii), does the application also include the information for such plans as shown in Template 4B, including <i>4B-1 SFA Ben Pmts</i> sheet, <i>4B-2 SFA Details 4(a)(2)(ii)</i> sheet, and <i>4B-3 SFA Exhaustion</i> sheet? See Addendum D and Template 4B. Enter N/A if the plan is not a MPRA Plan or if the requested amount of SFA is determined based on the increasing assets method.	Yes No N/A	N/A	N/A	N/A	Application is under the Increasing Assets Method.	N/A	Template 4B Supp Plan Name
5.	Section C, Items (4)b. and (4)c.	Does the application include identification of the Non-SFA interest rate and the SFA interest, 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
6.	Addendum C Section C, Item (4)e.ii.	For each year in the SFA coverage period, does the application include the projected benefit payments (excluding make-up payments, if applicable), separately for current retirees and beneficiaries, current terminated vested participants not yet in pay status, current active participants, and new entrants? See Template 4A, <i>4A-2 SFA Ben Pmts</i> sheet. Enter N/A if the total projected benefit payments are the same as those used in the application approved under the interim final rule.	Yes No N/A	Yes	N/A - included as part of Template 4A Plan Name	N/A		N/A	N/A - included in Template 4A Plan Name
7.	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 Supp WPTE_PEN	Page 002	Plan Statements/Cover Letter, Addendum C, Section D, Item 2	Financial Assistance Application	SFA App Supp Plan Name
8.a.	Addendum C Section D, Item (1)	Does the application include a cover letter identifying the date the plan's application was approved under the interim final rule, as well as the approved SFA amount under the interim final rule as of the SFA measurement date?	Yes No	Yes	N/A - included as part of SFA App Plan Name	Page 001 - 002		N/A	N/A - included as part of SFA App Plan Name
8.b.		For a plan that is a MPRA plan, does the application include a cover letter? Does the cover letter identify the calculation method (basic method, increasing assets method, or present value method) that provides the greatest amount of SFA? Enter N/A if the plan is not a MPRA plan.	Yes No N/A	Yes	N/A - included as part of SFA App Plan Name	Page 001 - 002		N/A	N/A - included as part of SFA App Plan Name
9.	Section D, Item (2)	Does the application include the name, address, email, and telephone number of the plan sponsor, the plan sponsor's authorized representative, and any other authorized representatives?	Yes No	Yes	N/A - included as part of SFA App Plan Name	Pages 001 - 003	Trustees are the Plan Sponsors. Current Trustees updated since Initial Application to show Trustees as of March 9, 2023.	N/A	N/A - included as part of SFA App Plan Name

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

v20220802p

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

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

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
10.a.	Addendum C Section D, Item (5)a.	If the projected employer contributions are different from those assumed in the application approved under the interim final rule, does the application include a detailed narrative description of the assumed future contributions (including assumed contribution rates) used to calculate the requested SFA amount under the final rule? Enter N/A if the projected employer contributions are unchanged from those assumed in the application approved under the interim final rule.	Yes No N/A	Yes	N/A - included as part of SFA App Plan Name	Page 004 - 006		N/A	N/A - included as part of SFA App Plan Name
10.b.	Addendum C Section D, Item (5)b.	If the Plan Response to Checklist Item #10.a. is Yes, does the application include documentation described in § 4262.4(c)(3) of PBGC's SFA regulation that substantiates that the contributing rate increases that are excluded were agreed to on or after July 9, 2021? Enter N/A if the response to Checklist Item #10.a. is N/A.	Yes No N/A	Yes	N/A - included as part of SFA App Plan Name	Pages 007 - 069.	Supporting documentation for exclusion of increases agreed to on or after July 9, 2021.	N/A	N/A - included as part of SFA App Plan Name
11.a.	Section E, Item (1)	Does the application include a fully completed Application Checklist - Supplemented, including the required information at the top of the Application Checklist (plan name, employer identification number (EIN), 3-digit plan number (PN), SFA amount approved under the interim final rule, and SFA amount requested under the final rule)?	Yes No	Yes	Application Checklist SuppWPTE_Pen.xlsx	N/A		Special Financial Assistance Checklist	App Checklist Supp Plan Name
11.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"), does the application include the fully completed Additional Information for Certain Events section of the general Application Checklist? 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		Special Financial Assistance Checklist	App Checklist Certain Events Plan Name

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

v20220802p

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
12.a.	Addendum C Section E, Item (5)	Does the application include the certification by the plan's enrolled actuary that the requested amount of SFA is the amount to which the plan is entitled under section 4262(j)(1) of ERISA and § 4262.4 of PBGC's SFA regulation? Does this certification include: (i) plan actuary's certification that identifies the requested amount of SFA under the final rule (without any offset for SFA already paid to the plan under the interim final rule) and certifies that this is the amount to which the plan is entitled? (ii) confirmation that all assumptions and methods used, sources of participant data and census data, SFA measurement date, and other relevant information are the same as in the application that was approved under the interim final rule with the exception of the non-SFA and SFA interest rates, the application of the new calculation methodology under the final rule and a change to the plan's employer contribution assumption to exclude contribution rate increases agreed to on or after July 9, 2021 (if applicable)? (iii) a statement that the actuary is qualified to render the actuarial opinion? Is the information in Checklist #12a combined with #12b (if applicable) as a single document, and uploaded using the required filenaming convention?	Yes No	Yes	SFA Amount Cert Supp WPTE_PEN	N/A	Section E, Item 5,	Financial Assistance Application	SFA Amount Cert Supp Plan Name
12.b.		If the plan is a MPRA plan, does the certification by the plan's enrolled actuary identify the amount of SFA determined under the basic method described in § 4262.4(a)(1) and the amount determined under the increasing assets method in § 4262.4(a)(2)(i)? If the amount of SFA determined under the "present value method" described in § 4262.4(a)(2)(ii) is not the greatest amount of SFA under § 4262.4(a)(2), does the certification state as such? If the amount of SFA determined under the "present value method" described in § 4262.4(a)(2)(ii) is the greatest amount of SFA under § 4262.4(a)(2), does the certification identify that amount? Enter N/A if the plan is not a MPRA plan.	Yes No N/A	Yes	N/A - included with SFA Amount Cert Plan Name	N/A		N/A - included in SFA Amount Cert Plan Name	N/A - included in SFA Amount Cert Plan Name
13.	Section E, Item (10)	Does the application include one or more copies of the penalties of perjury statement (see Section E, Item (10) of the SFA Filing Instructions) that (a) are signed by an authorized trustee who is a current member of the board of trustees, and (b) includes the trustee's printed name and title. Is all such information included in a single document and uploaded using the required filenaming convention?	Yes No	Yes	Penalty WPTE_Pen	N/A		Financial Assistance Application	Penalty Plan Name

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

v20220802p

APPLICATION CHECKLIST - SUPPLEMENTED

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SFA Amount Requested Under Final Rule:	\$958,661,935.00
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-----Filers provide responses here for each Checklist Item:-----

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

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

Checklist Item #	SFA Filing Instructions Reference		Response Options	Plan Response	Name of File(s) Uploaded	Page Number Reference(s)	Plan Comments	In the e-Filing Portal, upload as Document Type	Use this Filenaming Convention
14.	Addendum C Section F, Item (1)	If the plan is not a MPRA plan, does the application include a reconciliation of the change in the total amount of SFA under the final rule from the total amount of SFA approved under the interim final rule, each as of the SFA measurement date? See Template 9 and its instructions for details on the reconciliation and information to be provided. Enter N/A if the plan is a MPRA plan. Does the uploaded document 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 9 Plan Name
15.	Addendum C Section G, Item (2)	If the plan is a MPRA plan for which the requested amount of SFA is based on the <u>increasing assets method</u> , does the application include a reconciliation of the change in the requested amount of SFA under the final rule from the total amount of SFA approved under the interim final rule, each as of the SFA measurement date? See Template 9 and its instructions for details on the reconciliation and information to be provided. Enter N/A if the plan is a not a MPRA plan or if the plan is a MPRA plan using the present value method. Does the uploaded document use the required filenaming convention?	Yes No N/A	Yes	Template 9 WPTE_PEN.xlsx	N/A	See Also, SFA App Supp WPTE_PEN, Page 006	Projections for special financial assistance (estimated income, benefit payments and expenses)	Template 9 Plan Name
16.	Addendum C Section H, Item (2)	If the plan is a MPRA plan for which the requested amount of SFA is based on the <u>present value method</u> , does the application include a reconciliation of the change in the requested amount of SFA under the final rule from the total amount of SFA approved under the interim final rule, each as of the SFA measurement date? See Template 9 and its instructions for details on the reconciliation and information to be provided. Enter N/A if the plan is a not a MPRA plan or if the plan is a MPRA plan using the increasing assets method. Does the uploaded document 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 9 Plan Name

*WESTERN PENNSYLVANIA
TEAMSTERS AND EMPLOYERS PENSION FUND*

900 PARISH STREET, SUITE 101 • PITTSBURGH, PA 15220
(412) 362-4200 • TOLL FREE (800) 362-4201 • FAX (412) 362-3133
EMAIL: contactus@wpapensionfund.com • WEBSITE: <http://www.wpapensionfund.com>

March 9, 2023

**Western Pennsylvania Teamsters and Employers Pension Fund -
Supplemented Application – Plan Statements**

Pension Benefit Guaranty Corporation
1200 K Street NW
Washington DC 20005
(Submitted via e-filing Portal)

Dear Sir or Madam:

I am legal counsel for the Western Pennsylvania Teamsters and Employers Pension Fund (referred to throughout as "Pension Fund" or "WPTE_PEN"). The Trustees of the Pension Fund have authorized me to submit this Supplemented Application for Special Financial Assistance.

On July 25, 2022, PBGC approved the Pension Fund's application submitted on March 30, 2022 under the interim final rule in the amount of \$691,506,257.00 (received August 24, 2022). The measurement date used in the application approved under the interim final rule, as well as the measurement date used in this Supplemented Application, is December 31, 2021.

The Pension Fund is a MPRA plan as defined under §4262.4(a)(3) of PBGC's SFA regulation. The Pension Fund is an "IFR Filer" as described in PBGC's filing requirements – Addendum C – Instructions for Supplemented Applications. It seeks additional SFA in the amount of \$267,155,675, under the increasing asset method. In total, the amount approved under the initial final rule and the additional amount requested under the final rule \$958,661,932.

This submission includes an Application Checklist ("App Checklist Supp WPTE_PEN"), Templates 4A & 9, Section D, Item (5)b documentation supporting exclusion rate increases agreed to on or

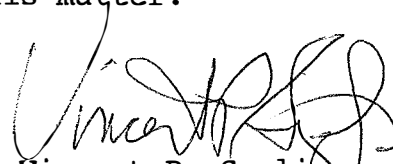
after July 9, 2021, penalty of perjury, and Actuarial Certification.

The plan sponsor's authorized representatives are:

Vincent P. Szeligo, Esq.
Fund Legal Counsel
900 Parish Street, Ste 101
Pittsburgh, PA 15220
412-362-4200
VSzeligo@wpapensionfund.com

Randee W. Sekol, EA
Fund Actuary
Foster & Foster
1136 Hamilton Street, Ste 103
Allentown, PA 18101
610-392-0971
Randee.Sekol@foster-foster.com

Thank you for your attention on this matter.



Vincent P. Szeligo
Fund Legal Counsel

cc: Trustees

TEMPLATE 4A

v20221102p

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

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

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

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

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

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

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

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

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

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

The information to be provided is:

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

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

e. For each plan year in the period beginning on the SFA measurement date and ending on the last day of the last plan year ending in 2051 (the "SFA coverage period"):

- i. Separately identify the projected amount of contributions, projected withdrawal liability payments reflecting a reasonable allowance for amounts considered uncollectible, and other payments expected to be made to the plan (excluding the amount of financial assistance under section 4261 of ERISA and SFA to be received by the plan).
- ii. Identify the benefit payments described in § 4262.4(b)(1) (including any benefits that were restored under 26 CFR 1.432(e)(9)-(1)(e)(3) and excluding the payments in e.iii. below), separately for current retirees and beneficiaries, current terminated vested participants not yet in pay status, current active participants, and new entrants.

[Sheet: 4A-2 SFA Ben Pmts]

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

- iii. Separately identify the make-up payments described in § 4262.4(b)(1) attributable to the reinstatement of benefits under § 4262.15 that were previously suspended through the SFA measurement date.

[Also see applicable examples in Section C, Item (4)e.iii. of the SFA instructions.]

- iv. Separately identify administrative expenses paid and expected to be paid (excluding the amount owed PBGC under section 4261 of ERISA) for premiums to PBGC and for all other administrative expenses.

[Sheet: 4A-3 SFA Pcount and Admin Exp]

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

- v. Provide the projected total participant count at the beginning of each year.

[Sheet: 4A-3 SFA Pcount and Admin Exp]

- vi. Provide the projected investment income earned by assets not attributable to SFA based on the non-SFA interest rate in b. above and the projected fair market value of non-SFA assets at the end of each plan year.

- vii. Provide the projected investment income earned by assets attributable to SFA based on the SFA interest rate in c. above (excluding investment returns for the plan year in which the sum of annual projected benefit payments and administrative expenses for the year exceeds the beginning-of-year projected SFA assets) and the projected fair market value of SFA assets at the end of each plan year.

f. The projected SFA exhaustion year. This is the first day of the plan year in which the sum of annual projected benefit payments and administrative expenses for the year exceeds the beginning-of-year projected SFA assets. Note this date is only required for the calculation method under which the requested amount of SFA is determined.

Additional instructions for each individual worksheet:

Sheet

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

See instructions on 4A-1 Interest Rates.

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

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

On this sheet, you will provide:

- Basic plan information (plan name, EIN/PN, SFA measurement date), and
- Year-by-year deterministic projection of benefit payments.

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

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

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

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

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

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

On this sheet, you will provide:

- Basic plan information (plan name, EIN/PN, SFA measurement date), and
- Year-by-year deterministic projection of participant count and administrative expenses.

For each plan year in the period beginning on the SFA measurement date and ending on the last day of the last plan year ending in 2051 (the "SFA coverage period"), identify the projected total participant count at the beginning of each year, as well as administrative expenses, separately for premiums to PBGC and for all other administrative expenses. On this Sheet 4A-3, show all administrative expenses as positive amounts. Total expenses should match the amounts shown on 4A-4 and 4A-5.

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

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

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

On this sheet, you will provide:

- Basic plan information (plan name, EIN/PN, SFA measurement date, non-SFA interest rate, SFA interest rate),
- MPRA plan status and, if applicable, certain MPRA information,
- Fair Market Value of Assets as of the SFA measurement date,
- SFA Amount as of the SFA measurement date calculated under the "basic method",
- Projected SFA exhaustion year (only if the requested amount of SFA is determined under the "basic method"), and
- Year-by-year deterministic projection.

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

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

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

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

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

On this sheet, you will provide:

- Basic plan information (plan name, EIN/PN, SFA measurement date, non-SFA interest rate, SFA interest rate),
- MPRA plan status, and if applicable, certain MPRA information,
- Fair Market Value of Assets as of the SFA measurement date,
- SFA Amount as of the SFA measurement date calculated under the "increasing assets method",
- Projected SFA exhaustion year (only if the requested amount of SFA is determined under the "increasing assets method"), and
- Year-by-year deterministic projection.

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

Version Updates (newest version at top)

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

Provide the non-SFA interest rate and SFA interest rate used, including supporting details on how they were determined.

PLAN INFORMATION

Abbreviated Plan Name:	WPTE_PEN
EIN:	25-6029946
PN:	001
Initial Application Date:	03/30/2022
SFA Measurement Date:	12/31/2021
Last day of first plan year ending after the measurement date:	12/31/2022

For a plan other than a plan described in § 4262.4(g) (i.e., for a plan that has not filed an initial application under PBGC's interim final rule), the last day of the third calendar month immediately preceding the plan's initial application date.
For a plan described in § 4262.4(g) (i.e., for a plan that filed an initial application prior to publication of the final rule), the last day of the calendar quarter immediately preceding the plan's initial application date.

Non-SFA Interest Rate Used:	5.26%
SFA Interest Rate Used:	2.91%

Rate used in projection of non-SFA assets.

Rate used in projection of SFA assets.

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

Plan Interest Rate:	7.50%
---------------------	-------

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

Corresponding ERISA Section 303(h)(2)(C)(i), (ii), and (iii) rates disregarding modifications made under clause (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):	March 2022		
1 month preceding month in which plan's initial application is filed, and corresponding segment rates:	February 2022	0.86%	3.26%
2 months preceding month in which plan's initial application is filed, and corresponding segment rates:	January 2022	0.88%	3.27%
3 months preceding month in which plan's initial application is filed, and corresponding segment rates:	December 2021	0.92%	3.29%

24-month average segment rates without regard to interest rate stabilization rules. These rates are issued by IRS each month. For example, the applicable segment rates for August 2021 are 1.13%, 2.70%, and 3.38%. Those rates were issued in [IRS Notice 21-50](#) on August 16, 2021 (see page 2 of notice under the heading "24-Month Average Segment Rates Without 25-Year Average Adjustment").

They are also available on IRS' [Funding Yield Curve Segment Rate Tables](#) web page (See Funding Table 3 under the heading "24-Month Average Segment Rates Not Adjusted").

Non-SFA Interest Rate Limit (lowest 3rd segment rate plus 200 basis points):	5.26%
------------------------------------------------------------------------------	-------

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

Non-SFA Interest Rate Calculation (lesser of Plan Interest Rate and Non-SFA Interest Rate Limit):	5.26%
---------------------------------------------------------------------------------------------------	-------

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):	2.91%
---------------------------------------------------------------------------------------	-------

This amount is calculated based on the other information entered.

SFA Interest Rate Calculation (lesser of Plan Interest Rate and SFA Interest Rate Limit):	2.91%
-------------------------------------------------------------------------------------------	-------

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

SFA Interest Rate Match Check:	Match
--------------------------------	-------

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

TEMPLATE 4A - Sheet 4A-2

v20221102p

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

See Template 4A Instructions for Additional Instructions for Sheet 4A-2.

PLAN INFORMATION

Abbreviated Plan Name:	WPTE_PEN
EIN:	25-6029946
PN:	001
SFA Measurement Date:	12/31/2021

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

PROJECTED BENEFIT PAYMENTS for:

SFA Measurement Date / Plan Year Start Date	Plan Year End Date	Current Retirees and Beneficiaries in Pay Status	Current Terminated Vested Participants	Current Active Participants	New Entrants	Total
12/31/2021	12/31/2021	\$0	\$0	\$0	\$0	\$0
01/01/2022	12/31/2022	\$131,443,342	\$7,007,935	\$5,947,243	\$0	\$144,398,520
01/01/2023	12/31/2023	\$128,190,537	\$9,494,498	\$8,827,142	\$0	\$146,512,177
01/01/2024	12/31/2024	\$124,754,498	\$11,837,506	\$11,750,891	\$1,050	\$148,343,945
01/01/2025	12/31/2025	\$121,158,959	\$14,112,811	\$14,667,899	\$7,331	\$149,947,000
01/01/2026	12/31/2026	\$117,406,414	\$16,254,147	\$17,610,443	\$19,602	\$151,290,606
01/01/2027	12/31/2027	\$113,597,144	\$18,143,852	\$20,525,082	\$39,007	\$152,305,085
01/01/2028	12/31/2028	\$109,647,573	\$19,899,645	\$23,273,866	\$68,355	\$152,889,439
01/01/2029	12/31/2029	\$105,620,715	\$21,463,461	\$25,988,017	\$107,638	\$153,179,831
01/01/2030	12/31/2030	\$101,394,798	\$22,875,898	\$28,617,784	\$159,089	\$153,047,569
01/01/2031	12/31/2031	\$97,156,475	\$23,915,064	\$31,009,433	\$223,009	\$152,303,981
01/01/2032	12/31/2032	\$92,878,108	\$24,928,901	\$33,270,380	\$300,049	\$151,377,438
01/01/2033	12/31/2033	\$88,570,962	\$25,761,645	\$35,279,853	\$392,926	\$150,005,386
01/01/2034	12/31/2034	\$84,200,680	\$26,419,139	\$37,034,293	\$499,828	\$148,153,940
01/01/2035	12/31/2035	\$79,785,383	\$26,951,103	\$38,543,799	\$633,561	\$145,913,846
01/01/2036	12/31/2036	\$75,341,771	\$27,321,424	\$39,872,443	\$797,548	\$143,333,186
01/01/2037	12/31/2037	\$70,880,265	\$27,573,203	\$40,975,044	\$993,256	\$140,421,768
01/01/2038	12/31/2038	\$66,451,739	\$27,743,480	\$41,837,043	\$1,223,040	\$137,255,302
01/01/2039	12/31/2039	\$62,043,377	\$27,789,001	\$42,553,517	\$1,489,418	\$133,875,313
01/01/2040	12/31/2040	\$57,683,261	\$27,716,178	\$43,123,695	\$1,786,155	\$130,309,289
01/01/2041	12/31/2041	\$53,396,803	\$27,544,026	\$43,552,304	\$2,112,398	\$126,605,531
01/01/2042	12/31/2042	\$49,188,219	\$27,253,848	\$43,844,210	\$2,484,371	\$122,770,648
01/01/2043	12/31/2043	\$45,085,963	\$26,856,053	\$43,995,707	\$2,904,241	\$118,841,964
01/01/2044	12/31/2044	\$41,101,276	\$26,351,224	\$44,015,719	\$3,370,545	\$114,838,764
01/01/2045	12/31/2045	\$37,262,284	\$25,786,187	\$43,909,054	\$3,882,131	\$110,839,656
01/01/2046	12/31/2046	\$33,580,089	\$25,140,154	\$43,630,027	\$4,437,448	\$106,787,718
01/01/2047	12/31/2047	\$30,071,610	\$24,418,651	\$43,168,260	\$5,061,527	\$102,720,048
01/01/2048	12/31/2048	\$26,752,294	\$23,627,263	\$42,525,128	\$5,722,804	\$98,627,489
01/01/2049	12/31/2049	\$23,635,842	\$22,761,050	\$41,731,016	\$6,453,080	\$94,580,988
01/01/2050	12/31/2050	\$20,732,223	\$21,836,053	\$40,803,512	\$7,242,013	\$90,613,801
01/01/2051	12/31/2051	\$18,052,230	\$20,858,663	\$39,759,605	\$8,093,059	\$86,763,557

TEMPLATE 4A - Sheet 4A-3

v20221102p

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

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

PLAN INFORMATION

Abbreviated Plan Name:	WPTE_PEN	
EIN:	25-6029946	
PN:	001	
SFA Measurement Date:	12/31/2021	

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

SFA Measurement Date / Plan Year Start Date		Plan Year End Date	Total Participant Count at Beginning of Plan Year	PROJECTED ADMINISTRATIVE EXPENSES for:		
				PBGC Premiums	Other	Total
12/31/2021	12/31/2021		N/A			
01/01/22	12/31/2022		21,308	\$681,856	\$3,000,000	\$3,681,856
01/01/2023	12/31/2023		21,418	\$706,827	\$3,075,000	\$3,781,827
01/01/2024	12/31/2024		21,488	\$730,592	\$3,151,875	\$3,882,467
01/01/2025	12/31/2025		21,534	\$753,690	\$3,230,672	\$3,984,362
01/01/2026	12/31/2026		21,560	\$754,565	\$3,311,439	\$4,066,004
01/01/2027	12/31/2027		21,569	\$776,448	\$3,394,225	\$4,170,673
01/01/2028	12/31/2028		21,544	\$797,128	\$3,479,080	\$4,276,208
01/01/2029	12/31/2029		21,501	\$817,000	\$3,566,057	\$4,383,057
01/01/2030	12/31/2030		21,461	\$836,979	\$3,655,209	\$4,492,188
01/01/2031	12/31/2031		21,372	\$1,111,292	\$3,746,589	\$4,857,881
01/01/2032	12/31/2032		21,282	\$1,127,946	\$3,840,254	\$4,968,200
01/01/2033	12/31/2033		21,175	\$1,164,625	\$3,936,260	\$5,100,885
01/01/2034	12/31/2034		21,032	\$1,177,848	\$4,034,666	\$5,212,514
01/01/2035	12/31/2035		20,865	\$1,189,305	\$4,135,533	\$5,324,838
01/01/2036	12/31/2036		20,677	\$1,220,002	\$4,238,921	\$5,458,923
01/01/2037	12/31/2037		20,474	\$1,228,440	\$4,344,894	\$5,573,334
01/01/2038	12/31/2038		20,250	\$1,255,500	\$4,453,517	\$5,709,017
01/01/2039	12/31/2039		20,013	\$1,260,819	\$4,564,855	\$5,825,674
01/01/2040	12/31/2040		19,761	\$1,284,465	\$4,678,976	\$5,963,441
01/01/2041	12/31/2041		19,495	\$1,306,165	\$4,795,951	\$6,102,116
01/01/2042	12/31/2042		19,222	\$1,307,096	\$4,915,849	\$6,222,945
01/01/2043	12/31/2043		18,937	\$1,325,590	\$5,038,746	\$6,364,336
01/01/2044	12/31/2044		18,640	\$1,342,080	\$5,164,714	\$6,506,794
01/01/2045	12/31/2045		18,336	\$1,338,528	\$5,293,832	\$6,632,360
01/01/2046	12/31/2046		18,031	\$1,352,400	\$5,054,863	\$6,407,263
01/01/2047	12/31/2047		17,721	\$1,364,517	\$4,798,686	\$6,163,203
01/01/2048	12/31/2048		17,405	\$1,374,916	\$5,700,878	\$7,075,794
01/01/2049	12/31/2049		17,083	\$1,383,723	\$5,843,400	\$7,227,123
01/01/2050	12/31/2050		16,758	\$1,390,914	\$5,989,485	\$7,380,399
01/01/2051	12/31/2051		16,433	\$1,396,890	\$6,139,222	\$7,536,112

TEMPLATE 4A - Sheet 4A-4

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

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

PLAN INFORMATION

Abbreviated Plan Name:	WPTE_PEN	
EIN:	25-6029946	
PN:	001	
MPRA Plan?	Yes	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?	Increasing Assets Method	MPRA increasing assets method described in § 4262.4(a)(2)(i). MPRA present value method described in § 4262.4(a)(2)(ii).
SFA Measurement Date:	12/31/2021	
Fair Market Value of Assets as of the SFA Measurement Date:	\$663,321,094	
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$721,064,555	Per § 4262.4(a)(1), the lowest whole dollar amount (not less than \$0) for which, as of the last day of each plan year during the SFA coverage period, projected SFA assets and projected non-SFA assets are both greater than or equal to zero.
Projected SFA exhaustion year:		Only required on this sheet if the requested amount of SFA is based on the "basic method". Plan Year Start Date of the plan year in which the sum of annual projected benefit payments and administrative expenses for the year exceeds the beginning-of-year projected SFA assets.
Non-SFA Interest Rate:	5.26%	
SFA Interest Rate:	2.91%	

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

SFA Measurement Date / Plan Year Start Date		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Plan Year End Date	Plan Year Start Date	Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments (should match total from Sheet 4A-2)	Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA; should match total from Sheet 4A-3)	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	SFA Investment Income Based on SFA Interest Rate	Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	Non-SFA Investment Income Based on Non-SFA Interest Rate	Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))
12/31/2021	12/31/2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$721,064,555	\$0	\$0	\$663,321,094
01/01/2022	12/31/2022	\$57,914,879	\$10,673,935	\$0	-\$144,398,520	-\$57,601,595	-\$3,681,856	-\$205,681,971	\$17,167,653	\$532,550,237	\$0	\$36,371,481	\$768,281,389
01/01/2023	12/31/2023	\$58,094,523	\$10,717,724	\$0	-\$146,512,177	\$0	-\$3,781,827	-\$150,294,004	\$13,326,116	\$395,582,349	\$0	\$41,897,216	\$878,990,852
01/01/2024	12/31/2024	\$57,391,933	\$10,406,386	\$0	-\$148,343,945	\$0	-\$3,882,467	-\$152,226,412	\$9,312,435	\$252,668,372	\$0	\$47,698,644	\$994,487,814
01/01/2025	12/31/2025	\$56,645,262	\$10,652,493	\$0	-\$149,947,000	\$0	-\$3,984,362	-\$153,931,362	\$5,129,009	\$103,866,019	\$0	\$53,762,977	\$1,115,548,547
01/01/2026	12/31/2026	\$55,863,919	\$10,893,584	\$0	-\$151,290,606	\$0	-\$4,066,004	-\$103,866,019	\$0	\$0	-\$51,490,590	\$58,782,260	\$1,189,597,719
01/01/2027	12/31/2027	\$55,121,453	\$11,124,083	\$0	-\$152,305,085	\$0	-\$4,170,673	\$0	\$0	\$0	-\$156,475,758	\$59,940,467	\$1,159,307,965
01/01/2028	12/31/2028	\$54,386,315	\$11,347,402	\$0	-\$152,889,439	\$0	-\$4,276,208	\$0	\$0	\$0	-\$157,165,647	\$58,318,264	\$1,126,194,298
01/01/2029	12/31/2029	\$53,658,505	\$11,543,188	\$0	-\$153,179,831	\$0	-\$4,383,057	\$0	\$0	\$0	-\$157,562,888	\$56,554,686	\$1,090,387,788
01/01/2030	12/31/2030	\$53,158,512	\$11,506,404	\$0	-\$153,047,569	\$0	-\$4,492,188	\$0	\$0	\$0	-\$157,539,757	\$54,660,275	\$1,052,173,224
01/01/2031	12/31/2031	\$52,615,748	\$11,505,437	\$0	-\$152,303,981	\$0	-\$4,857,881	\$0	\$0	\$0	-\$157,161,862	\$52,648,261	\$1,011,780,808
01/01/2032	12/31/2032	\$52,065,655	\$11,570,240	\$0	-\$151,377,438	\$0	-\$4,968,200	\$0	\$0	\$0	-\$156,345,638	\$50,534,335	\$969,605,400
01/01/2033	12/31/2033	\$51,572,991	\$11,399,253	\$0	-\$150,005,386	\$0	-\$5,100,885	\$0	\$0	\$0	-\$155,106,271	\$48,333,758	\$925,805,131
01/01/2034	12/31/2034	\$51,063,433	\$11,117,119	\$0	-\$148,153,940	\$0	-\$5,212,514	\$0	\$0	\$0	-\$153,366,454	\$46,057,943	\$880,677,172
01/01/2035	12/31/2035	\$50,520,668	\$11,173,600	\$0	-\$145,913,846	\$0	-\$5,324,838	\$0	\$0	\$0	-\$151,238,684	\$43,728,957	\$834,861,713
01/01/2036	12/31/2036	\$50,028,004	\$9,923,896	\$0	-\$143,333,186	\$0	-\$5,458,923	\$0	\$0	\$0	-\$148,792,109	\$41,344,968	\$787,366,472
01/01/2037	12/31/2037	\$49,518,446	\$3,629,184	\$0	-\$140,421,768	\$0	-\$5,573,334	\$0	\$0	\$0	-\$145,995,102	\$38,772,438	\$733,291,437
01/01/2038	12/31/2038	\$49,033,109	\$3,653,070	\$0	-\$137,255,302	\$0	-\$5,709,017	\$0	\$0	\$0	-\$142,964,319	\$35,996,817	\$679,010,115
01/01/2039	12/31/2039	\$48,547,773	\$3,716,542	\$0	-\$133,875,313	\$0	-\$5,825,674	\$0	\$0	\$0	-\$139,700,987	\$33,217,237	\$624,790,680
01/01/2040	12/31/2040	\$48,071,422	\$3,567,112	\$0	-\$130,309,289	\$0	-\$5,963,441	\$0	\$0	\$0	-\$136,272,730	\$30,440,793	\$570,597,276
01/01/2041	12/31/2041	\$47,586,085	\$3,457,701	\$0	-\$126,605,531	\$0	-\$6,102,116	\$0	\$0	\$0	-\$132,707,647	\$27,669,939	\$516,603,355
01/01/2042	12/31/2042	\$47,083,855	\$2,961,132	\$0	-\$122,770,648	\$0	-\$6,222,945	\$0	\$0	\$0	-\$128,993,593	\$24,904,724	\$462,559,472
01/01/2043	12/31/2043	\$46,631,725	\$2,598,981	\$0	-\$118,841,964	\$0	-\$6,364,336	\$0	\$0	\$0	-\$125,206,300	\$22,142,765	\$408,726,644
01/01/2044	12/31/2044	\$46,186,923	\$2,394,634	\$0	-\$114,838,764	\$0	-\$6,506,794	\$0	\$0	\$0	-\$121,345,558	\$19,397,380	\$355,360,023
01/01/2045	12/31/2045	\$45,701,586	\$2,204,461	\$0	-\$110,839,656	\$0	-\$6,632,360	\$0	\$0	\$0	-\$117,472,016	\$16,676,280	\$302,470,335
01/01/2046	12/31/2046	\$45,239,891	\$2,021,130	\$0	-\$106,787,718	\$0	-\$6,407,263	\$0	\$0	\$0	-\$113,194,981	\$13,991,402	\$250,527,776
01/01/2047	12/31/2047	\$44,795,089	\$1,834,291	\$0	-\$102,720,048	\$0	-\$6,163,203	\$0	\$0	\$0	-\$108,883,251	\$11,357,531	\$199,631,436
01/01/2048	12/31/2048	\$44,342,959	\$1,670,046	\$0	-\$98,627,489	\$0	-\$7,075,794	\$0	\$0	\$0	-\$105,703,283	\$8,749,638	\$148,690,797
01/01/2049	12/31/2049	\$43,905,484	\$1,493,759	\$0	-\$94,580,988	\$0	-\$7,227,123	\$0	\$0	\$0	-\$101,808,111	\$6,158,040	\$98,439,969
01/01/2050	12/31/2050	\$43,460,682	\$1,341,558	\$0	-\$90,613,801	\$0	-\$7,380,399	\$0	\$0	\$0	-\$97,994,200	\$3,600,978	\$48,848,987
01/01/2051	12/31/2051	\$43,049,087	\$1,322,480	\$0	-\$86,763,557	\$0	-\$7,536,112	\$0	\$0	\$0	-\$94,299,669	\$1,079,115	\$0

TEMPLATE 4A - Sheet 4A-5

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

See Template 4A Instructions for Additional Instructions for Sheet 4A-5.

PLAN INFORMATION

Abbreviated Plan Name:	WPTE_PEN
EIN:	25-6029946
PN:	001
MPRA Plan?	Yes
If a MPRA Plan, which method yields the greatest amount of SFA?	Increasing Assets Method
SFA Measurement Date:	12/31/2021
Fair Market Value of Assets as of the SFA Measurement Date:	\$663,321,094
SFA Amount as of the SFA Measurement Date under the method calculated in this Sheet:	\$958,661,932
Projected SFA exhaustion year:	01/01/2028
Non-SFA Interest Rate:	5.26%
SFA Interest Rate:	2.91%

Meets the definition of a MPRA plan described in § 4262.4(a)(3)?

MPRA increasing assets method described in § 4262.4(a)(2)(i).
MPRA present value method described in § 4262.4(a)(2)(ii).

Per § 4262.4(a)(2)(i), 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.

Only required on this sheet if the requested amount of SFA is based on the "increasing assets method".
Plan Year Start Date of the plan year in which the sum of annual projected benefit payments and administrative expenses for the year exceeds the beginning-of-year projected SFA assets.

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

SFA Measurement Date / Plan Year Start Date	Plan Year End Date	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		Contributions	Withdrawal Liability Payments	Other Payments to Plan (excluding financial assistance and SFA)	Benefit Payments (should match total from Sheet 4A-2)	Make-up Payments Attributable to Reinstatement of Benefits Suspended through the SFA Measurement Date	Administrative Expenses (excluding amount owed PBGC under 4261 of ERISA; should match total from Sheet 4A-3)	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from SFA Assets	SFA Investment Income Based on SFA Interest Rate	Projected SFA Assets at End of Plan Year (prior year assets + (7) + (8))	Benefit Payments (from (4) and (5)) and Administrative Expenses (from (6)) Paid from Non-SFA Assets	Non-SFA Investment Income Based on Non-SFA Interest Rate	Projected Non-SFA Assets at End of Plan Year (prior year assets + (1) + (2) + (3) + (10) + (11))
12/31/2021	12/31/2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$958,661,932	\$0	\$0	\$663,321,094
01/01/2022	12/31/2022	\$57,914,879	\$10,673,935	\$0	-\$144,398,520	-\$57,601,595	-\$3,681,856	-\$205,681,971	\$24,081,737	\$777,061,698	\$0	\$36,371,481	\$768,281,389
01/01/2023	12/31/2023	\$58,094,523	\$10,717,724	\$0	-\$146,512,177	\$0	-\$3,781,827	-\$150,294,004	\$20,441,399	\$647,209,093	\$0	\$41,897,216	\$878,990,852
01/01/2024	12/31/2024	\$57,391,933	\$10,406,386	\$0	-\$148,343,945	\$0	-\$3,882,467	-\$152,226,412	\$16,634,773	\$511,617,454	\$0	\$47,698,644	\$994,487,814
01/01/2025	12/31/2025	\$56,645,262	\$10,652,493	\$0	-\$149,946,999	\$0	-\$3,984,362	-\$153,931,361	\$12,664,428	\$370,350,521	\$0	\$53,762,977	\$1,115,548,547
01/01/2026	12/31/2026	\$55,863,919	\$10,893,584	\$0	-\$151,290,606	\$0	-\$4,066,004	-\$155,356,610	\$8,532,971	\$223,526,883	\$0	\$60,119,108	\$1,242,425,158
01/01/2027	12/31/2027	\$55,121,453	\$11,124,083	\$0	-\$152,305,085	\$0	-\$4,170,673	-\$156,475,758	\$4,244,236	\$71,295,361	\$0	\$66,781,764	\$1,375,452,458
01/01/2028	12/31/2028	\$54,386,315	\$11,347,402	\$0	-\$152,889,440	\$0	-\$4,276,208	-\$71,295,361	\$0	\$0	-\$85,870,287	\$71,538,503	\$1,426,854,392
01/01/2029	12/31/2029	\$53,658,505	\$11,543,188	\$0	-\$153,179,831	\$0	-\$4,383,057	\$0	\$0	\$0	-\$157,562,888	\$72,369,407	\$1,406,862,603
01/01/2030	12/31/2030	\$53,158,512	\$11,506,404	\$0	-\$153,047,568	\$0	-\$4,492,188	\$0	\$0	\$0	-\$157,539,756	\$71,306,850	\$1,385,294,614
01/01/2031	12/31/2031	\$52,615,748	\$11,505,437	\$0	-\$152,303,980	\$0	-\$4,857,881	\$0	\$0	\$0	-\$157,161,861	\$70,170,447	\$1,362,424,384
01/01/2032	12/31/2032	\$52,065,655	\$11,570,240	\$0	-\$151,377,438	\$0	-\$4,968,200	\$0	\$0	\$0	-\$156,345,638	\$68,978,187	\$1,338,692,829
01/01/2033	12/31/2033	\$51,572,991	\$11,399,253	\$0	-\$150,005,386	\$0	-\$5,100,885	\$0	\$0	\$0	-\$155,106,271	\$67,747,757	\$1,314,306,558
01/01/2034	12/31/2034	\$51,063,433	\$11,117,119	\$0	-\$148,153,940	\$0	-\$5,212,514	\$0	\$0	\$0	-\$153,366,454	\$66,493,118	\$1,289,613,774
01/01/2035	12/31/2035	\$50,520,668	\$11,173,600	\$0	-\$145,913,846	\$0	-\$5,324,838	\$0	\$0	\$0	-\$151,238,684	\$65,239,022	\$1,265,308,381
01/01/2036	12/31/2036	\$50,028,004	\$9,923,896	\$0	-\$143,333,186	\$0	-\$5,458,923	\$0	\$0	\$0	-\$148,792,109	\$63,986,462	\$1,240,454,634
01/01/2037	12/31/2037	\$49,518,446	\$3,629,184	\$0	-\$140,421,769	\$0	-\$5,573,334	\$0	\$0	\$0	-\$145,995,103	\$62,604,875	\$1,210,212,036
01/01/2038	12/31/2038	\$49,033,109	\$3,653,070	\$0	-\$137,255,302	\$0	-\$5,709,017	\$0	\$0	\$0	-\$142,964,319	\$61,082,840	\$1,181,016,737
01/01/2039	12/31/2039	\$48,547,773	\$3,716,542	\$0	-\$133,875,314	\$0	-\$5,825,674	\$0	\$0	\$0	-\$139,700,988	\$59,622,786	\$1,153,202,850
01/01/2040	12/31/2040	\$48,071,422	\$3,567,112	\$0	-\$130,309,289	\$0	-\$5,963,441	\$0	\$0	\$0	-\$136,272,730	\$58,235,273	\$1,126,803,926
01/01/2041	12/31/2041	\$47,586,085	\$3,457,701	\$0	-\$126,605,531	\$0	-\$6,102,116	\$0	\$0	\$0	-\$132,707,647	\$56,926,409	\$1,102,066,475
01/01/2042	12/31/2042	\$47,083,855	\$2,961,132	\$0	-\$122,770,648	\$0	-\$6,222,945	\$0	\$0	\$0	-\$128,993,593	\$55,700,084	\$1,078,817,952
01/01/2043	12/31/2043	\$46,631,725	\$2,598,981	\$0	-\$118,841,965	\$0	-\$6,364,336	\$0	\$0	\$0	-\$125,206,301	\$54,557,961	\$1,057,400,319
01/01/2044	12/31/2044	\$46,186,923	\$2,394,634	\$0	-\$114,838,764	\$0	-\$6,506,794	\$0	\$0	\$0	-\$121,345,558	\$53,517,615	\$1,038,153,933
01/01/2045	12/31/2045	\$45,701,586	\$2,204,461	\$0	-\$110,839,656	\$0	-\$6,632,360	\$0	\$0	\$0	-\$117,472,016	\$52,591,240	\$1,021,179,204
01/01/2046	12/31/2046	\$45,239,891	\$2,021,130	\$0	-\$106,787,718	\$0	-\$6,407,263	\$0	\$0	\$0	-\$113,194,981	\$51,795,488	\$1,007,040,732
01/01/2047	12/31/2047	\$44,795,089	\$1,834,291	\$0	-\$102,720,048	\$0	-\$6,163,203	\$0	\$0	\$0	-\$108,883,251	\$51,150,113	\$995,936,974
01/01/2048	12/31/2048	\$44,342,959	\$1,670,046	\$0	-\$98,627,489	\$0	-\$7,075,794	\$0	\$0	\$0	-\$105,703,283	\$50,635,310	\$986,882,006
01/01/2049	12/31/2049	\$43,905,484	\$1,493,759	\$0	-\$94,580,988	\$0	-\$7,227,123	\$0	\$0	\$0	-\$101,808,111	\$50,246,898	\$980,720,035
01/01/2050	12/31/2050	\$43,460,682	\$1,341,558	\$0	-\$90,613,800	\$0	-\$7,380,399	\$0	\$0	\$0	-\$97,994,199	\$50,008,910	\$977,536,986
01/01/2051	12/31/2051	\$43,049,087	\$1,322,480	\$0	-\$86,763,558	\$0	-\$7,536,112	\$0	\$0	\$0	-\$94,299,670	\$49,928,104	\$977,536,987

TEMPLATE 9

v20220802p

Reconciliation and Assumption Change for SFA Amount from Interim Final Rule Application

File name: *Template 9 Plan Name*, where "Plan Name" is an abbreviated version of the plan name.

Instructions for Addendum C for Supplemented Applications, Sections F, G and H

Provide a reconciliation of the change in the requested amount of SFA under the final rule as shown in Template 4A or Template 4B (whichever is applicable) from the total amount of SFA approved under the interim final rule as shown in Template 4 of the application approved under the interim final rule.

If the filer is proposing a change to the plan's employer contribution assumption to exclude contribution rate increases agreed to on or after July 9, 2021, as permitted under § 4262.4(c)(3) of PBGC's SFA regulation, provide a deterministic projection using the "basic method" of determining the SFA amount described in § 4262.4(a)(1) without reflecting the changed assumption, in the same format as sheet *4A-4 SFA Details .4(a)(1)* of Template 4A.

Additional instructions for each individual worksheet:

Complete sheet 9-1A, 9-1B, 9-1C, 9-1D, 9-1E, or 9-1F depending on the method used to calculate the requested SFA amount under the final rule, and depending on whether the filer is proposing a change to the plan's employer contribution assumption. See below for more explanation of which sheet is required.

Sheet

9-1A Section F, Item (1): Reconciliation - Summary for non-MPRA plans using the "basic method" under § 4262.4(a)(1) with no contribution increases agreed to on or after July 9, 2021

For Item number 1, show the SFA amount determined under the interim final rule, as shown in Template 4 of the application that was approved under the interim final rule.

For Item number 2, show the SFA amount determined under the final rule using the "basic method" with no assumption changes other than using the non-SFA and SFA interest rates, as shown in Sheet '4A-4 SFA Details .4(a)(1)' of Template 4A.

9-1B Section F, Item (1): Reconciliation - Summary for non-MPRA plans using the "basic method" under § 4262.4(a)(1) with contribution increases agreed to on or after July 9, 2021

For Item number 1, show the SFA amount determined under the interim final rule, as shown in Template 4 of the application that was approved under the interim final rule.

For Item number 2, show the SFA amount determined under the final rule using the "basic method" with no assumption changes other than using the non-SFA and SFA interest rates, and include the deterministic projection in Sheet 9-2 Recon Details.

For Item number 3, show the SFA amount determined under the final rule using the "basic method" reflecting the assumption change related to excluded contribution increases agreed to on or after July 9, 2021, as shown in Sheet '4A-4 SFA Details .4(a)(1)' of Template 4A.

9-1C Section G, Item (2): Reconciliation - Summary for MPRA plans for which the requested amount of SFA is determined under the "increasing assets method" described in § 4262.4(a)(2)(i) with no contribution increases agreed to on or after July 9, 2021

For Item number 1, show the SFA amount determined under the interim final rule, as shown in Template 4 of the application that was approved under the interim final rule.

For Item number 2, show the SFA amount determined under the final rule using the "basic method" with no assumption changes other than using the non-SFA and SFA interest rates, as shown in Sheet '4A-4 SFA Details .4(a)(1)' of Template 4A.

For Item number 3, show the SFA amount determined under the final rule using the "increasing assets method" with no assumption changes other than using the non-SFA and SFA interest rates, as shown in Sheet '4A-5 SFA Details .4(a)(2)(i)' of Template 4A.

9-1D Section G, Item (2): Reconciliation - Summary for MPRA plans for which the requested amount of SFA is determined under the "increasing assets method" described in § 4262.4(a)(2)(i) with contribution increases agreed to on or after July 9, 2021

For Item number 1, show the SFA amount determined under the interim final rule, as shown in Template 4 of the application that was approved under the interim final rule.

For Item number 2, show the SFA amount determined under the final rule using the "basic method" with no assumption changes other than using the non-SFA and SFA interest rates, and include the deterministic projection in Sheet 9-2 Recon Details.

For Item number 3, show the SFA amount determined under the final rule using the "basic method" reflecting the assumption change related to excluded contribution increases agreed to on or after July 9, 2021, as shown in Sheet '4A-4 SFA Details .4(a)(1)' of Template 4A.

For Item number 4, show the SFA amount determined under the final rule using the "increasing assets method" reflecting the assumption change related to excluded contribution increases agreed to on or after July 9, 2021, as shown in Sheet '4A-5 SFA Details .4(a)(2)(i)' of Template 4A.

9-1E Section H, Item (2): Reconciliation - Summary for MPRA plans for which the requested amount of SFA is determined under the "present value method" described in § 4262.4(a)(2)(ii) with no contribution increases agreed to on or after July 9, 2021

For Item number 1, show the SFA amount determined under the interim final rule, as shown in Template 4 of the application that was approved under the interim final rule.

For Item number 2, show the SFA amount determined under the final rule using the "basic method" with no assumption changes other than using the non-SFA and SFA interest rates, as shown in Sheet '4A-4 SFA Details .4(a)(1)' of Template 4A.

For Item number 3, show the SFA amount determined under the final rule using the "alternative present value method" with no assumption changes other than using the non-SFA and SFA interest rates, as shown in Template 4B.

9-1F Section H, Item (2): Reconciliation - Summary for MPRA plans for which the requested amount of SFA is determined under the "present value method" described in § 4262.4(a)(2)(ii) with contribution increases agreed to on or after July 9, 2021

For Item number 1, show the SFA amount determined under the interim final rule, as shown in Template 4 of the application that was approved under the interim final rule.

For Item number 2, show the SFA amount determined under the final rule using the "basic method" with no assumption changes other than using the non-SFA and SFA interest rates, and include the deterministic projection in Sheet 9-2 Recon Details.

For Item number 3, show the SFA amount determined under the final rule using the "basic method" reflecting the assumption change related to excluded contribution increases agreed to on or after July 9, 2021, as shown in Sheet '4A-4 SFA Details .4(a)(1)' of Template 4A.

For Item number 4, show the SFA amount determined under the final rule using the "alternative present value method" reflecting the assumption change related to excluded contribution increases agreed to on or after July 9, 2021, as shown in Template 4B.

9-2 Section F, Item (1): Reconciliation - Details for SFA amount under the Final Rule using the "basic method" with no assumption changes other than using the non-SFA and SFA interest rates

Sheet 9-2 is not required if all the assumptions used in determining the requested SFA amount under the final rule are the same as those used in the application that was approved under the interim final rule (except for the non-SFA and SFA interest rates).

See Template 4A instructions for Sheet 4A-4, except provide the projection used to determine the intermediate Item number 2 SFA amount from Sheets 9-1B, 9-1D, or 9-1F (whichever applies), under the "basic method" described in § 4262.4(a)(1) and before any assumption change related to excluded contribution increases agreed to on or after July 9, 2021. Unlike Sheet 4A-4, it is not necessary to explicitly identify the projected SFA exhaustion year in Sheet 9-2.

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 9 - Sheet 9-1A

Reconciliation - Summary for non-MPRA plans using the "basic method" under § 4262.4(a)(1) with no contribution increases agreed to on or after July 9, 2021

See Template 9 Instructions for Additional Instructions for Sheet 9-1A.

PLAN INFORMATION

Abbreviated Plan Name:	
EIN:	
PN:	
SFA Measurement Date:	
MPRA Plan?	
If a MPRA Plan, which method yields the greatest amount of SFA?	

Item number	Basis for Assumptions/Methods. For each Item, briefly describe the incremental change reflected in the SFA amount.	Change in SFA Amount (from prior Item number)	SFA Amount
1	SFA amount under the Interim Final Rule	N/A	
2	SFA amount under the Final Rule using the "basic method" with no assumption changes other than using the non-SFA and SFA interest rates	\$0	

NOTE: No Recon Details sheets are required for any of the Item numbers.

From Template 4 of the application that was approved under the Interim Final Rule provisions.

From Sheet '4A-4 SFA Details .4(a)(1)' of Template 4A.

TEMPLATE 9 - Sheet 9-1B

Reconciliation - Summary for non-MPRA plans using the "basic method" under § 4262.4(a)(1) with contribution increases agreed to on or after July 9, 2021

See Template 9 Instructions for Additional Instructions for Sheet 9-1B.

PLAN INFORMATION

Abbreviated Plan Name:	
EIN:	
PN:	
SFA Measurement Date:	
MPRA Plan?	
If a MPRA Plan, which method yields the greatest amount of SFA?	

Item number	Basis for Assumptions/Methods. For each Item, briefly describe the incremental change reflected in the SFA amount.	Change in SFA Amount (from prior Item number)	SFA Amount
1	SFA amount under the Interim Final Rule	N/A	
2	SFA amount under the Final Rule using the "basic method" with no assumption changes other than using the non-SFA and SFA interest rates	\$0	
3	SFA amount under the Final Rule using the "basic method" reflecting the assumption change related to excluded contribution increases agreed to on or after July 9, 2021	\$0	

NOTE: A sheet with Recon Details is only required for Item number 2.

From Template 4 of the application that was approved under the Interim Final Rule provisions.

Show details supporting the SFA amount on Sheet 9-2.

From Sheet '4A-4 SFA Details .4(a)(1)' of Template 4A.

TEMPLATE 9 - Sheet 9-1C

Reconciliation - Summary for MPRA plans using the "increasing assets method" under § 4262.4(a)(2)(i) with no contribution increases agreed to on or after July 9, 2021

See Template 9 Instructions for Additional Instructions for Sheet 9-1C.

PLAN INFORMATION

Abbreviated Plan Name:	
EIN:	
PN:	
SFA Measurement Date:	
MPRA Plan?	
If a MPRA Plan, which method yields the greatest amount of SFA?	

Item number	Basis for Assumptions/Methods. For each Item, briefly describe the incremental change reflected in the SFA amount.	Change in SFA Amount (from prior Item number)	SFA Amount
1	SFA amount under the Interim Final Rule	N/A	
2	SFA amount under the Final Rule using the "basic method" with no assumption changes other than using the non-SFA and SFA interest rates	\$0	
3	SFA amount under the Final Rule using the "increasing assets method" with no assumption changes other than using the non-SFA and SFA interest rates	\$0	

NOTE: No Recon Details sheets are required for any of the Item numbers.

From Template 4 of the application that was approved under the Interim Final Rule provisions.

From Sheet '4A-4 SFA Details .4(a)(1)' of Template 4A.

From Sheet '4A-5 SFA Details .4(a)(2)(i)' of Template 4A.

TEMPLATE 9 - Sheet 9-1D

Reconciliation - Summary for MPRA plans using the "increasing assets method" under § 4262.4(a)(2)(i) with contribution increases agreed to on or after July 9, 2021

See Template 9 Instructions for Additional Instructions for Sheet 9-1D.

PLAN INFORMATION

Abbreviated Plan Name:	WPTE_PEN
EIN:	25-6029946
PN:	001
SFA Measurement Date:	12/31/2021
MPRA Plan?	Yes
If a MPRA Plan, which method yields the greatest amount of SFA?	Increasing Assets Method

Item number	Basis for Assumptions/Methods. For each Item, briefly describe the incremental change reflected in the SFA amount.	Change in SFA Amount (from prior Item number)	SFA Amount
1	SFA amount under the Interim Final Rule	N/A	\$686,180,108
2	SFA amount under the Final Rule using the "basic method" with no assumption changes other than using the non-SFA and SFA interest rates	\$32,587,044	\$718,767,152
3	SFA amount under the Final Rule using the "basic method" reflecting the assumption change related to excluded contribution increases agreed to on or after July 9, 2021	\$2,297,403	\$721,064,555
4	SFA amount under the Final Rule using the "increasing assets method" reflecting the assumption change related to excluded contribution increases agreed to on or after July 9, 2021	\$237,597,377	\$958,661,932

NOTE: A sheet with Recon Details is only required for Item 2.

From Template 4 of the application that was approved under the Interim Final Rule provisions.

Show details supporting the SFA amount on Sheet 9-2.

From Sheet '4A-4 SFA Details .4(a)(1)' of Template 4A.

From Sheet '4A-5 SFA Details .4(a)(2)(i)' of Template 4A.

TEMPLATE 9 - Sheet 9-1E

Reconciliation - Summary for MPRA plans using the "alternative present value method" under § 4262.4(a)(2)(ii) with no contribution increases agreed to on or after July 9, 2021

See Template 9 Instructions for Additional Instructions for Sheet 9-1E.

PLAN INFORMATION

Abbreviated Plan Name:	
EIN:	
PN:	
SFA Measurement Date:	
MPRA Plan?	
If a MPRA Plan, which method yields the greatest amount of SFA?	

Item number	Basis for Assumptions/Methods. For each Item, briefly describe the incremental change reflected in the SFA amount.	Change in SFA Amount (from prior Item number)	SFA Amount
1	SFA amount under the Interim Final Rule	N/A	
2	SFA amount under the Final Rule using the "basic method" with no assumption changes other than using the non-SFA and SFA interest rates	\$0	
3	SFA amount under the Final Rule using the "alternative present value method" with no assumption changes other than using the non-SFA and SFA interest rates	\$0	

NOTE: No Recon Details sheets are required for any of the Item numbers.

From Template 4 of the application that was approved under the Interim Final Rule provisions.

From Sheet '4A-4 SFA Details .4(a)(1)' of Template 4A.

From Template 4B.

TEMPLATE 9 - Sheet 9-1F

Reconciliation - Summary for MPRA plans using the "alternative present value method" under § 4262.4(a)(2)(ii) with contribution increases agreed to on or after July 9, 2021

See Template 9 Instructions for Additional Instructions for Sheet 9-1F.

PLAN INFORMATION

Abbreviated Plan Name:	
EIN:	
PN:	
SFA Measurement Date:	
MPRA Plan?	
If a MPRA Plan, which method yields the greatest amount of SFA?	

Item number	Basis for Assumptions/Methods. For each Item, briefly describe the incremental change reflected in the SFA amount.	Change in SFA Amount (from prior Item number)	SFA Amount
1	SFA amount under the Interim Final Rule	N/A	
2	SFA amount under the Final Rule using the "basic method" with no assumption changes other than using the non-SFA and SFA interest rates	\$0	
3	SFA amount under the Final Rule using the "basic method" reflecting the assumption change related to excluded contribution increases agreed to on or after July 9, 2021	\$0	
4	SFA amount under the Final Rule using the "alternative present value method" reflecting the assumption change related to excluded contribution increases agreed to on or after July 9, 2021	\$0	

NOTE: A sheet with Recon Details is only required for Item 2.

From Template 4 of the application that was approved under the Interim Final Rule provisions.

Show details supporting the SFA amount on Sheet 9-2.

From Sheet '4A-4 SFA Details .4(a)(1)' of Template 4A.

From Template 4B.

**ACH VENDOR/MISCELLANEOUS PAYMENT
ENROLLMENT FORM**

OMB No. 1530-0069

This form is used for Automated Clearing House (ACH) payments with an addendum record that contains payment-related information processed through the Vendor Express Program. Recipients of these payments should bring this information to the attention of their financial institution when presenting this form for completion. See reverse for additional instructions.

PRIVACY ACT STATEMENT

The following information is provided to comply with the Privacy Act of 1974 (P.L. 93-579). All information collected on this form is required under the provisions of 31 U.S.C. 3322 and 31 CFR 210. This information will be used by the Treasury Department to transmit payment data, by electronic means to vendor's financial institution. Failure to provide the requested information may delay or prevent the receipt of payments through the Automated Clearing House Payment System.

AGENCY INFORMATION

FEDERAL PROGRAM AGENCY		
AGENCY IDENTIFIER:	AGENCY LOCATION CODE (ALC):	ACH FORMAT: <input type="checkbox"/> CCD+ <input type="checkbox"/> CTX
ADDRESS:		
CONTACT PERSON NAME:	TELEPHONE NUMBER: ()	
ADDITIONAL INFORMATION:		

PAYEE/COMPANY INFORMATION

NAME Western Pennsylvania Teamsters and Employers Pension Fund	SSN NO. OR TAXPAYER ID NO. 25-6029946
ADDRESS 900 Parish Street, Suite 101	
Pittsburgh PA 15220	
CONTACT PERSON NAME: Gerri Talerico	TELEPHONE NUMBER: (412) 362-4200

FINANCIAL INSTITUTION INFORMATION

NAME: BNY Mellon	
ADDRESS: 500 Ross Street	
Pittsburgh Pa 15262-001	
ACH COORDINATOR NAME: Ronald G. Orrico, VP Treasury Services (see attached)	TELEPHONE NUMBER: (412) 234-7704
NINE-DIGIT ROUTING TRANSIT NUMBER: <u> 0 </u> <u> 4 </u> <u> 3 </u> <u> 0 </u> <u> 0 </u> <u> 0 </u> <u> 2 </u> <u> 6 </u> <u> 1 </u>	
DEPOSITOR ACCOUNT TITLE: SFA Cash Account/DDA Commercial Checking	
DEPOSITOR ACCOUNT NUMBER: ██████████	LOCKBOX NUMBER:
TYPE OF ACCOUNT: <input checked="" type="checkbox"/> CHECKING <input type="checkbox"/> SAVINGS <input type="checkbox"/> LOCKBOX	
SIGNATURE AND TITLE OF AUTHORIZED OFFICIAL: (Could be the same as ACH Coordinator) See Attached - Signature of Ronald G. Orrico	TELEPHONE NUMBER: (412) 234-7704

AUTHORIZED FOR LOCAL REPRODUCTION

SF 3881 (Rev. 2/2003)
Prescribed by Department of Treasury
31 U S C 3322; 31 CFR 210



THE BANK OF NEW YORK MELLON

Treasury Services

March 8, 2023

RE: WESTERN PA TEAMSTERS AND EMPLOYEES PENSION FUND

To Whom It May Concern:

Please be advised the account listed below is a valid and open account at BNY Mellon and can receive ACH and Wire transactions.

Bank Name: BANK OF NEW YORK MELLON CORP
Address: 500 ROSS ST
City/State: PITTSBURGH, PA 15262-0001
Account Name: WESTERN PA TEAMSTERS AND EMPLOYEES PENSION FUND
ABA #: 043000261
Account Number: [REDACTED]
:

Please let me know if you have any more questions.

Regards,

Bank of New York Mellon Corp
Treasury Services Client Support

Commonwealth of Pennsylvania - Notary Seal
Lindsay A. Rose, Notary Public
Allegheny County
My commission expires May 25, 2026
Commission number 1334011
Member, Pennsylvania Association of Notaries

BNY Mellon, Treasury Services
500 Ross Street, Suite 154-1320
Pittsburgh, PA 15262-0001
Phone: 412-234-7704
Fax: 724-540-6377
Clientaccounts@bnymellon.com

Confidential