

**Unfunded Mandates Reform Act**

For purposes of the Unfunded Mandates Reform Act of 1995 (Pub. L. 104-4), as well as Executive Order 12875, the proposal does not include any Federal mandate that may result in expenditures by state, local, or tribal governments in the aggregate of more than \$100 million, or increased expenditures by the private sector of more than \$100 million.

**Federalism Statement**

Executive Order 13132 (August 4, 1999) outlines fundamental principles of federalism and requires adherence to

specific criteria by federal agencies in the process of their formulation and implementation of policies that have substantial direct effects on the States, the relationship between the national government and the States, or on the distribution of power and responsibilities among the various levels of government. This proposal does not have federalism implications because they would have no substantial direct effect on the States, on the relationship between the national government and the States, or on the distribution of power and responsibilities among the various

levels of government. Section 514 of ERISA provides, with certain exceptions specifically enumerated, that the provisions of Titles I and IV of ERISA supersede any and all laws of the States as they relate to any employee benefit plan covered under ERISA. The requirements implemented in this proposal does not alter the fundamental provisions of the statute with respect to employee benefit plans, and as such would have no implications for the States or the relationship or distribution of power between the national government and the States.

**Appendix A**

**DATA ITEMS FOR 2008 (AND LATER) SCHEDULE SB (SINGLE-EMPLOYER DEFINED BENEFIT PLAN ACTUARIAL INFORMATION)**

Item	Comparison with 2006 Schedule B
<b>Identifying Information</b>	
Plan year	
A. Name of plan .....	Same.
B. Plan number .....	Same.
C. Plan sponsor's name .....	Same.
D. EIN .....	Same.
E. Type of plan (Single-Employer, Multiple-Employer) .....	Similar.
F. Prior year plan size (100 or fewer, 101-500, More than 500) .....	Similar.
<b>Part I—Basic Information</b>	
1. Valuation date .....	Same.
2. Assets	
a. Market value .....	Same.
b. Actuarial value .....	Similar.
3. Funding target and participant count breakdown (separate participant count and funding target figures for: retired participants and beneficiaries receiving payment; terminated vested participants; active participants by nonvested benefits, vested benefits, and total active; and totals.	
a. Number of participants column .....	Same.
b. Funding target column .....	Similar.
4. Additional information for plans that are at-risk	
a. Funding target disregarding prescribed at-risk assumptions .....	New.
b. Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at risk for fewer than five consecutive years.	New.
5. Effective interest rate .....	New.
6. Target normal cost .....	Similar.
Statement by Enrolled Actuary—To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.	Similar.
Signature, Name, Date, Most recent enrolled actuary number, Firm name, Telephone number, Address of firm, and check box to indicate if actuary has not fully reflected any regulation or ruling promulgated under the statute in completing the schedule.	Similar.
<b>Part II—Beginning of Year Carryover/Prefunding Balance Reconciliation</b>	
7. Balance at beginning of prior plan year after applicable adjustments (carryover balance and prefunding balance) .....	Similar.
8. Portion used to satisfy prior year's funding requirement (carryover balance and prefunding balance) .....	New.
9. Remaining amount (carryover balance and prefunding balance) .....	New.
10. Interest earned during prior year (carryover balance and prefunding balance) .....	New.
11. Prior year's excess contributions to be added to prefunding balance (carryover balance and prefunding balance) .....	New.
a. Excess contributions .....	New.
b. Interest on (a) using prior year's effective rate .....	New.
c. Total available at beginning of current plan year to add to prefunding balance .....	New.
d. Portion of (c) to be added to prefunding balance .....	New.
12. Voluntary reduction (carryover balance and prefunding balance) .....	New.
13. Balance at beginning of current year = Item 9 + item 10 + item 11 - item 12 (carryover balance and prefunding balance) .....	New.

DATA ITEMS FOR 2008 (AND LATER) SCHEDULE SB (SINGLE-EMPLOYER DEFINED BENEFIT PLAN ACTUARIAL INFORMATION)—Continued

Item	Comparison with 2006 Schedule B
<b>Part III—Funding Percentages</b>	
14. Funding Target Attainment Percentage .....	New.
15. Adjusted Funding Target Attainment Percentage .....	New.
16. Prior year's funding percentage for purposes of determining whether carryover/prefunding balance may be used to reduce current year's funding requirement.	New.
17. If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage. ....	Similar.
<b>Part IV—Contributions and Liquidity Shortfalls</b>	
18. Contributions made to the plan for the plan year by employer(s) and employees by (a) date, (b) amount paid by employer, and (c) amount paid by employees.	Same.
19. Discounted plan contributions .....	New.
a. Contributions allocated toward unpaid minimum required contribution from prior years .....	New.
b. Contributions made to avoid restrictions adjusted to valuation date .....	New.
c. Contributions allocated toward minimum required contribution for current year adjusted to valuation date .....	New.
20. Quarterly contributions and liquidity information	
a. Did the plan have a "funding shortfall" for the prior year? .....	New.
b. If 20a is yes, were required quarterly installments for the current year made in timely manner .....	New.
c. If 20a is yes, complete table showing liquidity shortfall as of the end of each quarter of the plan year .....	Same.
<b>Part V—Assumptions</b>	
21. Discount rate	
a. Segment rate(s) for 1st, 2nd and 3rd segments or indicate that full yield curve is used .....	New.
b. Applicable month .....	New.
22. Weighted average retirement age .....	Same.
23. Mortality table—indicate whether prescribed table(s) or substitute table used .....	New.
<b>Part VI—Miscellaneous items</b>	
24. Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If yes, see instructions for required attachment.	Same.
25. Has a method change been made for the current plan year? If yes, see instructions for required attachment .....	Same.
26. Is the plan required to provide a Schedule of Active Participants? If yes, see instructions for required attachment .....	Same.
27. If the plan is eligible for (and is using) alternative funding rules, enter applicable code. If yes, see instructions for required attachment.	New.
<b>Part VII—Reconciliation of Unpaid Minimum Required Contributions for Prior Years</b>	
28. Unpaid minimum required contribution for all prior years .....	New.
29. Discounted employer contributions allocated toward unpaid minimum required contribution from prior years (Item 19a) .....	New.
30. Remaining amount of unpaid minimum required contributions (item 28 minus item 29) .....	New.
<b>Part VII—Minimum Required Contribution for Current Year</b>	
31. Target normal cost (item 6) .....	Similar.
32. Amortization charges	
a. Net Shortfall amortization charges (and outstanding balance) .....	Similar.
b. Waiver amortization charges (and outstanding balance) .....	Similar.
33. If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval and the waived amount.	Similar.
34. Total funding requirement before reflecting carryover and prefunding balances (Item 31 + item 32a + item 32b – item 33) .....	New.
35. Enter Carryover and prefunding balance used to offset funding requirement .....	New.
36. Additional cash requirement after reflecting carryover and prefunding balances (item 34 minus item 35) .....	New.
37. Contributions allocated toward minimum required contribution for current year adjusted to valuation date (item 19c) .....	New.
38. Excess contributions for current year (excess, if any, of item 37 over item 36) .....	New.
39. Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37) .....	New.
40. Unpaid minimum required contribution for all years .....	New.

Appendix B

**DATA ITEMS FOR 2008 (AND LATER) SCHEDULE MB (MULTIEMPLOYER DEFINED BENEFIT PLAN AND MONEY PURCHASE PLAN ACTUARIAL INFORMATION)**

Item	Comparison with 2006 Schedule B
Plan year .....	Same.
A. Plan name .....	Same as item A.
B. Plan number .....	Same as item B.
C. Plan sponsor's name .....	Same as item C.
D. Employer identification number .....	Same as item D.
E. Type of plan (multiemployer DB plan, money purchase plan) .....	Similar to item E (item F deleted).
1a Valuation date .....	Same as line 1a.
1b Assets:	
(1) Current value of assets .....	Same as line 1b(1).
(2) Actuarial value of assets .....	Same as line 1b(2).
1c Accrued liability information:	
(1) Accrued liability for plans using immediate gain methods .....	Same as line 1c(1).
(2) Information for plans using spread gain methods .....	Same as line 1c(2).
(3) Accrued liability under unit credit method .....	New.
1d Information on current liabilities:	
(1) Amount excluded attributable to pre-participation service .....	Same as line 1d(1).
(2) "RPA '94" information	
(a) Current liability .....	Same as line 1d(2)(a).
(b) Expected increase in current liability due to benefits accruing during the plan year .....	Same as line 1d(2)(b).
(c) Expected release from "RPA '94" current liability for the plan year .....	Same as line 1d(2)(d) (line 1d(2)(c) deleted).
(3) Expected release from "RPA '94" current liability for the plan year .....	Same as line 1d(3).
Statement by Enrolled Actuary—To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions in combination, offer my best estimate of anticipated experience under the plan.	Similar.
2 Operational information as of beginning of the plan year	
2a Current value of assets .....	Same as line 2a.
2b (column 1). Participant count breakdown by category (terminated vested, retired, active).	Same information as line 2b, column 1 except for amended format.
2b (column 2). "RPA '94" current liability .....	Amended to incorporate information from line 2b, columns 2 and 3 (column 3 deleted).
2c Current liability funded percentage .....	Same as line 2c.
3 Contributions (employer(s) and employees) .....	Same as item 3.
4 Plan status—Code to indicate plan's status in accordance with instructions for attachment of supporting evidence of plan's status. For certain codes, the rest of line 4 is skipped. Funded percentage for monitoring plan's status. Whether the plan is making the schedule progress with any applicable funding improvement or rehabilitation plan. If the plan is in critical status, whether any adjustable benefits were reduced, and if so, the reduction in liability resulting from the reduction in adjustable benefits, measured as of the valuation date.	New (replaces existing item 4).
5 Information on actuarial cost method	
5a–g Actuarial cost method used—Check boxes to identify the actuarial cost method(s) used as the basis for this plan year's funding standard account computations: Attained age normal, entry age normal, accrued benefit (unit credit), aggregate, frozen initial liability, individual level premium, individual aggregate, shortfall, reorganization, other (specify).	Similar to lines 5a–g. Note that multiple boxes may be checked.
5h Shortfall method .....	New—previously addressed in line 8b and attachments for multiemployer plans.
5i Reorganization .....	New—previously addressed in line 8b and attachments for multiemployer plans.
5j Other (specify) .....	Same as line 5h.
5k Period of use, shortfall method .....	New, required under ERISA section 103(f)(2)(F).
5l–n Change in funding method—Must state if there was a change in funding method for the plan year, and if so, whether it was made pursuant to Revenue Procedure 2000–40. If there was a change in funding method, but it was not made pursuant to Revenue Procedure 2000–40, then the date of the ruling letter (individual or class) approving the change in funding method must be entered.	Same as lines 5i–k except for updated line references.
6 Actuarial assumptions	
6a Interest rate for current liability .....	Same as line 6a (line 6b deleted).
6b Rates specified in insurance or annuity contracts .....	Same as line 6c.
6c Mortality table (males, females) .....	Same as line 6d.
6d Valuation liability interest rate .....	Same as line 6e.
6e Expense loading .....	Same as line 6f (line 6g deleted).
6f Salary scale .....	Same as line 6h.
6g–h Estimated investment return on assets .....	Same as lines 6i–j.
7 Information on new amortization bases—(1) type of base (2) initial balance (3) amortization charge/credit.	Same as item 7.