

### **3.2.2.3-30 Termination of Defined Benefit Pension Plans (July 2004)**

The Contractor (you) must promptly notify the Contracting Officer (CO) in writing when you decide to terminate a defined benefit pension plan or otherwise recapture pension fund assets. If pension fund assets revert to you or are constructively received by you under a termination or otherwise, you must refund or give a credit to the TSA for its equitable share. You must include the substance of this clause in all subcontracts under this contract requiring cost and price data and with a value exceeding \$1,000,000.

(End of clause)

### **PRESCRIPTION**

The CO must use this clause in all contracts when the government requires certified cost and pricing data or when any pre-award or post-award cost determinations will be subject to TSA cost principles.