

*Comment Submitted by: Lee J. Buchele, Cowden Associates, Inc., Pittsburgh, PA, United States*

My comments concern Part V of proposed Schedule R. I am the actuary for several multiemployer pension plans.

Question 13: It will be fairly common for a larger employer to have multiple expiration dates, multiple contribution rates, and perhaps multiple base unit measures. The instructions will need to explain how to enter all the pertinent information.

Question 14: The term "participant" must be clearly defined for this purpose. If not, filers will interpret the term in various ways, and the information will be of little value. For example, is a retiree considered a participant?

Question 16: Similarly, it is important to define the term "withdrew." I'm guessing the MEPPAA definition will apply, complete with special rules for construction, entertainment, etc. At this point, that is only a guess. Clear guidance will be needed.