



Single-Employer Plan

Variable Rate Premium
(See Part J for General Instructions and Part K for Line-By-Line Instructions)



Photocopies of this form may not be filed.
Downloaded forms may be filed (see instructions).

PB0144

535814

(a) Plan Year from Form 1 line 12(a): M M D D Y Y Y Y (b) EIN/PN from Form 1 line 3 (a) and (b): 9-digit EIN 3-digit PN

(c) Plan Name:

SECTION ONE: FILING METHOD.

1. Check a single box and go to line 2. See Section Four for required certifications.

(a) General Rule. (b) Alternative Calculation Method (ACM).
 (1) Plan with fewer than 500 Participants. (2) Plan with 500 or more Participants.

(c) Modified ACM for Plan Terminating in Distress or Involuntary Termination with a pre-2001 Plan Year termination date of: M M D D Y Y Y Y

SECTION TWO: UNFUNDED VESTED BENEFITS.

2. **Present Value of Vested Benefits:** Plan Values are determined as of: M M D D Y Y Y Y

The assumed retirement age is years. The adjusted values are based on a

Required Interest Rate of % and an accrual factor of

	(a) Plan Value of Vested Benefits (ACM filers only)		(b) Adjusted Value of Vested Benefits
	Value	Interest Rate	
(1) Retirees/beneficiaries receiving payments	<input style="width: 150px;" type="text"/>	<input style="width: 50px;" type="text"/> %	<input style="width: 150px;" type="text"/>
(2) Participants not receiving payments	<input style="width: 150px;" type="text"/>	<input style="width: 50px;" type="text"/> %	<input style="width: 150px;" type="text"/>
(3) Total (Line (1) plus line (2))	<input style="width: 150px;" type="text"/>		<input style="width: 150px;" type="text"/>

3. **Value of Plan Assets:** M M D D Y Y Y Y

(a) Enter value of Plan Assets as of

(b) Enter contribution receivables included in line 3(a)

(c) Discounted paid contributions.
(Note: For plans with fewer than 500 participants, this line is optional)

(d) Enter adjusted value of plan assets (Line 3(a) minus line 3(b) plus line 3(c))

4. **Adjusted Unfunded Vested Benefits:** Enter adjusted unfunded vested benefits. (ACM filers see instructions for this line in Part K, Subpart 2, for interest and significant events adjustments.)

SECTION THREE: VARIABLE RATE PREMIUM.

5. **Variable Rate Premium:** Enter here and on Form 1, line 15(b), either:

(a) \$0, if line 4 was \$0; or
 (b) the amount on line 4 multiplied by 0.009.





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EIN/PN from Form 1 line 3 (a) and (b):

EIN

PN

SECTION FOUR: CERTIFICATIONS

6. Certification of Plan Administrator. The plan administrator must sign and complete this line. See instructions, Part J.7.

I certify, under penalties of perjury (18 U.S.C. 1001), that I have examined the completed PBGC Form 1 (including Schedule A and attachments) and, to the best of my knowledge and belief, the Form 1 (including Schedule A and attachments) and this certificate are in conformance with the premium regulations and instructions, complete, and accurate, and any information I made available to the enrolled actuary is true, correct, and complete.

I further certify, under penalties of perjury (18 U.S.C. 1001), that, for the plan year preceding the premium payment year, a Participant Notice as provided for in ERISA section 4011 (29 U.S.C. 1311) and the PBGC's regulation on Disclosure to Participants (29 CFR Part 4011):

- (a) [] Was not required to be issued; Or, (b) [] Was issued as required; Or, (c) [] An explanation is attached.

Signature of Single-Employer Plan Administrator

M M D D Y Y Y Y

Date

Print or type first name of individual who signs

Print or type last name of individual who signs

Business E-mail Address (Optional)

7. Certification of Enrolled Actuary. An Enrolled Actuary must sign and complete the certification below if: (1) box 1(a) is checked; or (2) any one or more of boxes (a), (b), and (c) below are applicable. (See the Certification Requirements instructions in Part J, Item 4 for the filing method you selected to determine which of boxes (a), (b), and (c) below are applicable.)

NOTE: If any one or more of boxes (a), (b), and (c) below are applicable, the Enrolled Actuary must also check the applicable box(es).

I certify, under penalties of perjury (18 U.S.C. 1001), that I have examined the completed Schedule A and to the best of my knowledge and belief, the schedule and this certificate are in conformance with the premium regulations and instructions, complete and accurate, and any information I made available to the plan administrator is true, correct, and complete, and further that:

- (a) [] The plan had 500 or more participants as of the premium snapshot date; the actuarial value of plan assets equals or exceeds the value of all accrued benefits under the plan (valued at the Required Interest Rate); and the entry on line 2(b) is the present value of accrued benefits.
- (b) [] The adjusted value of vested benefits on line 2(b) was determined using the plan interest rate, and the plan interest rate was equal to or less than the Required Interest Rate.
- (c) [] The adjusted unfunded vested benefits reported on Schedule A reflect, in a manner consistent with generally accepted actuarial principles and practices, the occurrence, if any, of any of the significant events described in the premium regulation and instructions. (NOTE: If you check this box, you must complete the following information.)

(1) Check each significant event (S.E.) that occurred between the determination date entered on line 2 of this Schedule A and the premium snapshot date (see Part J 5(d) of instructions for definitions):

- [] S.E. (1) [] S.E. (2) [] S.E. (3) [] S.E. (4) [] S.E. (5) [] S.E. (6) [] S.E. (7) [] No Significant Events

(2) Total amount included in line 4 due to significant events

(If this amount is negative, please check this box:) []

M M D D Y Y Y Y

Date

Enrollment Number

Signature of Enrolled Actuary

Print or type first name of individual who signs

Print or type last name of individual who signs

Business E-mail Address (Optional)

Street Address

City

State

Zip Code

