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## 29 C.F.R. § 4262.8

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### Actuarial and financial information.

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(a) *Required information.* An application for special financial assistance must include all of the following actuarial and financial information:

(1) For each plan year from the 2018 plan year until the most recent plan year for which the Form 5500 is required to be filed by the date the plan's initial application for special financial assistance is filed, the projection of expected benefit payments as required to be attached to the Form 5500 Schedule MB if the response to the question at line 8b(1) of the Form 5500 Schedule MB is "Yes".

(2) For a plan that has 10,000 or more participants required to be entered on line 6f of the plan's most recently filed Form 5500 (as of the date the plan's initial application for special financial assistance is filed), a listing of the 15 largest contributing employers and the contribution amounts for each such contributing employer for the most recently completed plan year (before the date the plan's initial application for special financial assistance is filed).

(3) Historical plan financial information for the 2010 plan year through the plan year immediately preceding the date the plan's initial application was filed that separately identifies: Total contributions; total contribution base units; average contribution rates; number of active participants at the beginning of each plan year; and other sources of non-investment income, including, if applicable, withdrawal liability payments collected, contributions from reciprocity agreements, and other sources of contributions or income not already identified.

(4) Information used to determine the amount of the requested special financial assistance, including all of the following information—

(i) Non-SFA interest rate required under § 4262.4(e)(1), including supporting details on how it was determined, and SFA interest rate required under § 4262.4(e)(2), including supporting details on how it was determined.

(ii) Fair market value of plan assets determined as of the SFA measurement date; a certification from the plan sponsor with respect to the accuracy of this amount, including information that substantiates the asset value and any projections to the SFA measurement date (including details and supporting rationale); and a reconciliation of the fair market value of plan assets from the date of the most recent audited plan financial statement to the SFA measurement date showing contributions, withdrawal liability payments, benefit payments, administrative expenses, and investment income.

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