

3. PENSION UAL – NO ACTIONS TAKEN

NO ACTIONS HAVE BEEN TAKEN IN THE PAST

PLEASE EXPLAIN WHY NO ACTIONS HAVE BEEN TAKEN

4. OPEB UAL – ACTIONS TAKEN

You may have an OPEB UAL only if you offer retiree health insurance, or other post-employment benefits.

PLAN DESIGN CHANGES (CHECK ALL THAT APPLY)

STRATEGY

Implemented Changes to Coverage Levels

Details:

IMPACT

Implementing changes to coverage and benefit levels reduces the total liability of the plan.

Effective Date:

Increased Co-Payments

Details:

Reduces the total liability of the plan.

Effective Date: