

Schedule MB, Line 6 – Statement of Actuarial Assumptions/Methods

Annual Service Accruals	<p>Future credited service accruals are assumed to be zero due to the freeze in benefit accruals effective 12/31/2014.</p> <p>Future vesting service accruals are assumed to be 1.0 per year for each active participant.</p>
Active Participant	<p>Those participants reported with an active status code by the Fund Office and an accrued benefit as of January 1, 2015. Additional active participants for whom contributions were made are not included in the active counts because they had not earned a benefit under the Plan.</p>
Non-Disabled Mortality	<p><i>Participants and Beneficiaries:</i></p> <p>Sex Distinct RP-2014 Mortality Tables with Blue Collar adjustment, adjusted to base year 2006, then projected generationally using mortality improvement Scale MP-2017.</p>
Disabled Mortality	<p>Mortality among disabled lives is assumed to be in accordance with disability experience under Social Security, with no assumed future mortality improvement.</p> <p>The non-disabled and disabled mortality assumptions are based on a review of standard mortality tables, historical and current demographic data, adjusted to reflect anticipated future experience and professional judgment. As part of the analysis, a comparison was made between the actual and assumed number of deaths over the past several years.</p>