Data for Question 37 (4 points)

Type of plan: Multiemployer.

History of contribution base units for Employer A:

1985	690,000
1986	700,000
1987	700,000
1988	750,000
1989	725,000
1990	680,000
1991	250,000
1992	200,000
1993	195,000
1994	185,000
1995	150,000
1996	100,000

Withdrawal liability Employer A would have incurred for a complete withdrawal: $100,000.

Question 37

In what range is Employer A's partial withdrawal liability after Employer A's partial withdrawal due to a 70% decline in contribution base units?

(A) Less than $72,000

(B) $72,000 but less than $73,000

(C) $73,000 but less than $74,000

(D) $74,000 but less than $75,000

(E) $75,000 or more

Data for Question 25 (4 points) 1999

Type of plan: Multiemployer

Plan effective date: 1/1/1987

Withdrawal liability method: Rolling five (one pool), with mandatory de minimis rule.
The plan was amended to increase the de minimis amount to $100,000.

History of employer contributions:

Year	Employer A	Employer B	All Employers
1987	$50,000	$36,000	$550,000
1988	55,000	40,000	550,000
1989	55,000	40,000	550,000
1990	60,000	42,000	550,000
1991	60,000	45,000	560,000
1992	63,000	55,000	570,000
1993	65,000	60,000	580,000
1994	65,000	65,000	590,000
1995	67,000	67,500	605,000
1996	40,000	72,500	605,000
1997		80,000	607,000
1998		42,000	600,000

Unfunded present value of vested benefits as of 12/31/1997: $1,300,000.

Unfunded present value of vested benefits as of 12/31/1998: $1,350,000.

Withdrawal liabilities expected to be collected for withdrawals before 1998 as of 12/31/1997: $75,000.

Withdrawal liabilities expected to be collected for withdrawals before 1998 as of 12/31/1998: $65,000.

Employer A withdrew from the plan in 1996. Employer B withdrew from the plan in 1998. There have been no other withdrawals from the plan.

Question 25

In what range is Employer B's withdrawal liability?

(A) Less than $139,000

(B) $139,000 but less than $144,000

(C) $144,000 but less than $149,000

(D) $149,000 but less than $154,000

(E) $154,000 or more

Data for Question 11 (4 points)

A new company is established on 1/1/2000, and becomes a contributory employer to a multiemployer plan on that date.

Year	Total contribution base units for employer
2000	250,000
2001	180,000
2002	160,000
2003	200,000
2004	150,000
2005	110,000
2006	100,000
2007	170,000
2008	60,000
2009	20,000
2010	42,000
2011	30,000
2012	30,000
2013	35,000
2014	60,000

At no point did the employer permanently cease to have an obligation to contribute to the plan under any collective bargaining agreement or with respect to any of the facilities at which work was performed.

Question 11

In what year, if any, did the first partial withdrawal occur with respect to the employer?

(A) 2010

(B) 2011

(C) 2012

(D) 2013

(E) The correct answer is not given by (A), (B), (C), or (D) above.

Data for Question 24 (1 point)

An employer withdraws from a multiemployer plan. The plan's contribution rate increased from the prior year in each year in which the employer participated in the plan.

Consider the following statement:

The employer's annual withdrawal liability is based on the payments that produce the highest average contribution for the employer for 3 consecutive plan years during the 10 years prior to the year of withdrawal.

Question 24

Is the above statement true or false?

(A) True

(B) False

Data for Question 40 (2 points)

The calculated withdrawal liability for a contributing employer to a multiemployer plan is $115,000 before applying the de minimis rule. The plan's unfunded vested benefit liability as of the end of the plan year prior to the date of the employer's withdrawal is $10,000,000.

Consider the following statement:

The company's withdrawal liability after applying the de minimis rule is $80,000.

Question 40

Is the above statement true or false?

(A) True

(B) False

Data for Question 14 (2 points)

An employer began participating in a multiemployer pension plan on 1/1/2008.

The employer's contribution base units are as follows:

Plan year	Contribution base units
2008	40,000
2009	90,000
2010	75,000
2011	65,000
2012	70,000
2013	24,000
2014	20,000
2015	23,000

Consider the following statement:

A partial withdrawal for the employer occurred in 2013 due to a 70-percent contribution decline.

Question 14

Is the above statement true or false?

(A) True

(B) False

Data for Question 21 (5 points)

Type of Plan: Multiemployer.

Method for withdrawal liability: Presumptive with mandatory de minimis rule.

Employer A completely withdraws from the plan on 5/1/2015.

There were no unfunded vested benefits in any year before 2012.

	5-year sum of contributions		Total 12/31 unfunded	12/31 initial
Year	Total*	Employer A	vested benefits	reallocated liability pool
2012	$13,000,000	$1,000,000	$50,000,000	
2013	14,000,000	1,100,000	75,000,000	$1,000,000
2014	15,000,000	1,200,000	60,000,000	500,000

** Contributions excluding prior withdrawn employers.*

Question 21

In what range is the withdrawal liability for Employer A?

(A) Less than $4,710,000

(B) $4,710,000 but less than $4,720,000

(C) $4,720,000 but less than $4,730,000

(D) $4,730,000 but less than $4,740,000

(E) $4,740,000 or more

Data for Question 29 (1 point)

A multiemployer plan terminates in a mass withdrawal.

Consider the following statement:

A notice of mass withdrawal termination must be filed with the PBGC within 15 days of the mass withdrawal valuation date.

Question 29

Is the above statement true or false?

(A) True

(B) False