



PeopleSoft 8.00.01 Pension  
Administration Reports PeopleBook

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**SKU MAPAr8SP1R 1200**

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# PEOPLESOFT 8.00.01 PENSION ADMINISTRATION REPORTS PEOPLEBOOK

This book provides you with the information you will need for using the PeopleSoft 8.00.01 Pension Administration Reports PeopleBook. You can order the online version by requesting SKU HRB8SP1R0, or the hard-copy version by requesting SKU MAPAr8SP1R 1200.

This following section contains the information you need to begin working with PeopleSoft products and documentation, including PeopleSoft-specific documentation conventions, how to order additional copies of our documentation, and so on.

## Related Documentation

To add to your knowledge of PeopleSoft applications and tools, you may want to refer to the documentation of other PeopleSoft applications. You can access additional documentation for this and previous releases online from PeopleSoft Customer Connection ([www.peoplesoft.com](http://www.peoplesoft.com)).

Through the Documentation section of Customer Connection, you can download files to add to your PeopleBook library. You'll find a variety of useful and timely materials, including updates to the full PeopleSoft documentation delivered on your PeopleBooks CD.



**Important!** Before upgrading, it is *imperative* that you check PeopleSoft Customer Connection for updates to the upgrade instructions. We continually post updates as we refine the upgrade process.

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## Documentation on CD-ROM

Complete documentation for this release is provided on the CD-ROM PeopleSoft 8.00.01 HRMS and PeopleTools 8.12 PeopleBooks, SKU CD HRB8SP1R0.

## Hardcopy Documentation

To order hard-copy of the PeopleSoft documentation delivered on your PeopleBooks CD-ROM, visit the PeopleSoft Press Web site from the Documentation section of PeopleSoft Customer Connection. The PeopleSoft Press Web site is a joint venture between PeopleSoft and CPI, our book print vendor.

We print documentation for each major release shortly after the software is shipped. Customers and partners can order printed PeopleSoft documentation using any of the following methods:

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## Hard-copy Visual Cues

To help you locate and interpret information, we use several visual cues for notes, more information, and warnings.



Text in this bar indicates information that you should pay particular attention to as you work with your PeopleSoft system. If the note is preceded by **Important!**, the note is crucial and includes information that concerns what you need to do for the system to function properly.

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Text in this bar indicates For more information cross-references to related or additional information.

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Text within this bar indicates a crucial configuration consideration. Pay very close attention to these warning messages.

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## Comments and Suggestions

Your comments are important to us. We encourage you to tell us what you like, or what you would like changed about our documentation, PeopleBooks, and other PeopleSoft reference and training materials. Please send your suggestions to:

PeopleSoft HRMS Product Documentation Manager  
PeopleSoft, Inc.  
4460 Hacienda Drive  
Pleasanton, CA 94588

Or send comments by email to the authors of the PeopleSoft documentation at:

[DOC@PEOPLESOFT.COM](mailto:DOC@PEOPLESOFT.COM)

While we cannot guarantee to answer every email message, we pay careful attention to your comments and suggestions. We are always improving our product communications for you.



## CHAPTER 1

# Generating PeopleSoft Pension Administration Reports

PeopleSoft Pension Administration reports provide information about several aspects of your pension plans. We've provided you with reports that explain employee pension benefits, form letters to help you communicate with your employees about those benefits, and data extracts to provide information to third parties, such as your plan actuary and the trustee who cuts your pension checks.

## About PeopleSoft Reports

When it comes to reporting, you couldn't ask for more versatility. PeopleSoft applications offer a wide range of query and reporting possibilities with the standard reports that we deliver and the reporting tools that you can use to create new reports from scratch.

Your database contains a wealth of information that you've carefully entered, maintained, and secured for the ultimate purpose of generating timely, meaningful, presentation-quality reports. Our reporting capabilities enable you to access the data that you need and present it in the form that is most useful for those who depend on you for financial and management information.

And the tools are easy to use. You no longer have to rely on technical support staff to create queries or reports for you. That means you can get all the information you need, when you need it.

## PeopleSoft Reporting Tools

We deliver PeopleSoft applications with a set of standard reports designed to provide the kind of business information that many companies need. Running a report is as easy as selecting it from a menu and entering any necessary parameters. But for those of you who want to modify our standard reports, create your own reports, or reformat report output, we offer a variety of reporting tools:

- PeopleSoft Query
- Crystal Reports
- PeopleSoft nVision
- Structured Query Reports (SQRs)

- Process Scheduler

## PeopleSoft Query

We designed PeopleSoft Query to help you create and run database queries without having to write Structured Query Language (SQL) statements. You can extract the precise data you want using visual representations of your PeopleSoft database. The queries can be as simple or as complex as necessary, and they can be one-time queries or queries that you'll use repeatedly.

PeopleSoft Query is more than just a reporting tool. You can use it to create queries for a variety of purposes:

- **To display data in a list box.** You can run queries within Query itself, displaying the result set in a list box for review. This option is useful as you are refining your queries.
- **To provide input to a spreadsheet or Crystal report.** Query can seamlessly pass data to Microsoft Excel, Lotus 1-2-3, or Crystal Reports Pro. From there, you can use the features of these applications to create polished reports.
- **To search for records.** Many of the search dialog boxes in PeopleSoft applications enable you to select a predefined query or create a new one rather than enter search criteria for the records you want to find.
- **To check the database for conditions that trigger workflow events.** Using PeopleSoft Workflow, you can specify that certain conditions, such as the presence of a new employee, cause the system to send an email to someone or put an entry on someone's worklist. You write queries to detect these conditions, and then you schedule database agents to run them periodically.



For more information about the PeopleSoft Query, see Crystal Reports.

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## Crystal Reports

Crystal Reports Pro for Windows is a versatile report formatter from Crystal Services. Combined with our Query-to-Crystal Interface, Crystal helps you generate clear and easy-to-read reports containing data from PeopleSoft applications. You can use it to generate standard reports that we've already created or to create your own custom reports.

Query and Crystal are linked together seamlessly. Once you build a query, you can use Crystal to create reports, mailing labels, or forms. You can quickly and easily lay them out using a variety of fonts, borders, and other special effects.

## PeopleSoft nVision

PeopleSoft nVision is a sophisticated tool for creating business reports in Microsoft Excel. Working within Excel, you create a report layout that defines both the data to retrieve and the format of the report.

Reporting with PeopleSoft nVision goes well beyond simply formatting the results of a query. You can create report layouts that summarize information from your PeopleSoft database, and also enable you to interactively find the supporting details. You can share report layouts across multiple companies without changing the data-retrieval criteria.

And PeopleSoft nVision provides you with “data on demand,” so you don’t have to wait for batch reports for the information that you need. Since everything runs online right from your spreadsheet application, there’s less paper tracking. You’re one step closer to a paperless office.

## Structured Query Reports (SQRs)

One of the most versatile approaches to reporting is the MITI Structured Query Report Writer. This tool can extract data from any SQL-based relational databases and print or display it in a prescribed format. We’ve created a variety of standard SQRs that summarize table information and data. You can use these reports as they are, modify them, or, if needed, create your own. You can create tabular, single- or multi-page reports, and form letters. You can also use SQRs to make global updates to your database, load and unload tables, and perform interactive queries.

## Process Scheduler

The Process Scheduler isn’t a true reporting tool, but it plays an important role in PeopleSoft reporting. You see, it’s the part of the system that actually runs most of the reports. When you request one of the standard reports, you’re really asking the Process Scheduler to run it for you.

The Process Scheduler performs tasks “behind the scenes” of your application. It can run several kinds of processes, such as COBOL programs, database queries, reports, on a regular schedule or at your request. Furthermore, it can run the processes at your workstation or on a server. The Process Scheduler handles reports because you would typically like the system to generate the report while you continue to work on something else. The Process Scheduler also enables you to track the status of the report.

## List of PeopleSoft Pension Administration Reports

Following is a list of the reports provided with PeopleSoft Pension Administration. All these report names begin with PA, denoting that the report is a PeopleSoft Pension Administration report.

The tables in this section show the report name, ID, and location.

## Calculation Reports

These reports provide information based on a specific employee and calculation.

<b>Report ID</b>	<b>Report Name</b>	<b>Location</b>
PAT06A	Non Detail Calculation Worksheet	Compensate Employees, Administer Pension Plan, Report, Calculation Worksheet
PAT06B	Detailed Calculation Worksheet	Compensate Employees, Administer Pension Plan, Report, Calculation Worksheet
PAT06C	Social Security Worksheet	Compensate Employees, Administer Pension Plan, Report, Calculation Worksheet



For more information, see Generating Calculation Reports.

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## Data Extracts

Data extracts produce comma-delimited data files rather than formatting the output for display. You use them to transmit data to third parties who will import the data into a spreadsheet or database for appropriate processing.

<b>Report ID</b>	<b>Report Name</b>	<b>Location</b>
PASAV01	Actuarial Valuation Extract	Compensate Employees, Administer Pension Plan, Report, Actuarial Valuation Extract
PASPC01	Form 5500 Participant Count	Compensate Employees, Administer Pension Plan, Report, Form 5500 Participant Count
PAPPEXPT	Trustee Extract	Compensate Employees, Administer Pension Plan, Process, Trustee Extract



For more information about creating data extracts, see Generating Pension Payment Reports.

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## Participant Letters

These reports are all Word for Windows form letters. Running these letters is a two-step process. First you'll run the appropriate data extract to put the participant data into a Word for Windows merge file, then you'll run the letter with the participant data automatically merged in. The data extracts access data for a single employee, so when you run the Word merge, you'll produce just one letter at a time.

### Data Extracts for Winword Merges

There are two extracts that you'll use as Word for Windows merge files. You'll run the appropriate one of these extracts immediately prior to running a participant letter report.

<b>Report ID</b>	<b>Report Name</b>	<b>Location</b>
PASOF01	Participant's Benefit Extract (use with Winword reports PAWOF01 and PAWOF02)	Compensate Employees, Administer Pension Plan, Report, Participant Benefit Selection
PASTDEXT	Standard Personal Data Extract (use with all other Winword reports)	Compensate Employees, Administer Pension Plan, Report, Participant Benefit Selection

### Winword Letters

<b>Report ID</b>	<b>Report Name</b>	<b>Location</b>
PAWOF01	Participant Selection - Qualified	Compensate Employees, Administer Pension Plan, Report, Participant Benefit Selection
PAWOF02	Participant Selection - Nonqualified	Compensate Employees, Administer Pension Plan, Report, Participant Benefit Selection
PAWQL01	Notice of Minimum Distribution	Compensate Employees, Administer Pension Plan, Report, Participant Benefit Selection
PAWQL02	Qualified Preretirement Survivor Form	Compensate Employees, Administer Pension Plan, Report, Participant Benefit Selection
PAWQL03	Notice of Benefit Suspension	Compensate Employees, Administer Pension Plan, Report, Participant Benefit Selection
PAWRL01	Rollover Notice	Compensate Employees, Administer Pension Plan, Report, Participant Benefit Selection
PAWRL02	Rollover Election Form	Compensate Employees, Administer Pension Plan, Report, Participant Benefit Selection



For more information, see *Generating Participant Letters*. For more information about the actuarial valuation and the Form 5500 extracts, see *Producing Data Extracts*. For more information about the trustee extract, see *Making Pension Payments*.

## Other Reports

The system provides the following additional reports.

<b>Report ID</b>	<b>Report Name</b>	<b>Description</b>
PAT07	Pension Plan Summary Report	Compensate Employees, Administer Pension Plan, Report, Plan Summary
PAT08	Trustee Extract Detailed Report	Compensate Employees, Administer Pension Plan, Report, Plan Summary, Trustee Extract
PAT09	Trustee Extract Summary Report	Compensate Employees, Administer Pension Plan, Report, Plan Summary, Trustee Extract



For more information about the Plan Summary report, see *Creating the Plan Implementation and Plan Aliases*. For more information about the trustee extract reports, see *Making Pension Payments*.

## Accessing Report Samples



For samples of these other reports, see the PDF files published on CD-ROM with your documentation (for online users) or *PeopleSoft HRMS Reporting Tools* (for hard copy users).

## Generating Calculation Reports

Calculation Results reports show you the values produced when you run a calculation. In the case of group calculations, you'll run Calculation Results reports for one employee at a time.

An additional Calculation-related report, the Plan Summary report, shows you the calculation rules used by a particular plan.

You run pension calculations to produce benefit information, information that you'll be sharing with your employees. The calculation worksheet can tell you not only about a benefit, but also about how that benefit was determined: service amounts, vesting percentages, average earnings information, or any other intermediate result.

The system includes both a detailed and nondetailed calculation worksheet and a separate social security worksheet. The detailed worksheet shows all the results produced by the calculation. You may choose to modify this report by cloning it and then modifying the structured query report (SQR). In order to modify the report, you'll need to understand where the calculation results are stored so that you'll be able to pick up the values that you require.

An additional calculation-related report, the Plan Summary report, shows you the calculation rules used by a particular plan.

### Calculation Worksheet Page

Usage	Use the Calculation Worksheet page to run the three separate reports that PeopleSoft Pension Administration provides for examining calculation results: the Detailed Calculation Worksheet, Nondetailed Calculation Worksheet, and the Social Security Worksheet.
Object Name	RUNCTL_PASCW01
Navigation	<b>Compensate Employees, Administer Pension Plan, Report, Calculation Worksheet, Calculation Worksheet</b>
Access Requirements	Enter a run control ID

The screenshot shows the 'Calculation Worksheet' page. At the top, there is a 'Run Control ID' field containing the value '01'. To the right of this field are two links: 'Report Manager' and 'Process Monitor', followed by a yellow 'Run' button. Below these elements is a section titled 'Report Parameters' which contains two input fields: 'Calculation Name' and 'EmplID'.

Calculation Worksheet page

The worksheets always produce information about a single employee, based on results from a single calculation. Enter a calculation name and an employee ID (EmplID) to identify the results being reported. The **EmplID** field value is required when reporting on a group calculation, which includes results for multiple employees.

The Process Scheduler dialog lists all three reports: detailed and nondetailed calculation worksheets, and social security worksheet. Select one or more.

Click **Run** to run the report using Process Scheduler.




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For more information about Process Scheduler, see Process Scheduler.

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## Nondetailed Calculation Worksheet Report

Description	The Nondetailed Calculation Worksheet provides summary information about a calculation and its benefit formulas. This report shows you each benefit formula processed during the specified calculation.
Report ID	PAT06A
Type of Report	SQR
Parameters	Calculation Name, Employee ID
Source	RUNCTL_PASCW01
Source Records	Calculation results tables (prefixed PA_CLC)
Sorted By	Calculation components appear in the same order as they appear in the plan implementation.

### Report Header

The report header appears at the top of every page. It tells you the report run date and time as well as the page number.

### Calculation Information

The Calculation section of the worksheet provides the calculation description and name, the rules “as of” date (which determines the effective-date to use when determining the appropriate plan rules), and the calculation run date and time. It also states the calculation reason that was the basis for the calculation.

### Employee Information

The Employee section of the worksheet provides the employee name and ID along with the following biographical data: birth date, sex, social security number, marital status, and the spouse’s name and birth date.

### Plan Benefit Information

The Plan section of the worksheet first shows the assumed benefit commencement date or age and the lump sum date or age.

Next the report provides the formula and the values of various formula components for each benefit amount. Multiple benefit amounts may reflect reduced and unreduced benefits,

employee-paid and employer-paid benefits, grandfathered benefits, benefits before and after a QDRO offset, or any other benefits your organization has chosen to calculate.

This section of the worksheet uses the 10-character names that you've assigned to different calculation components, not the full description.

The first thing you see for each plan is the formula, represented in an equation.

Following the formula is a list of all the individual components and their values.

### Detailed Calculation Worksheet Report

Description	<p>The Detailed Calculation Worksheet reports on the results for a particular calculation. The worksheet includes basic calculation information such as employee biographical information, work history data, and calculation inputs. The bulk of the report consists of detailed results for each calculation component.</p> <p>This report provides detailed information about all aspects of a calculation, including the calculation inputs and the intermediate and final values for each benefit component. The intermediate values are only available if the Detailed Worksheet flag on the calculation Plan Inputs page is turned on.</p>
Report ID	PAT06B
Type of Report	SQR
Parameters	Calculation Name, Employee ID
Source	RUNCTL_PASCW01
Source Records	Calculation results tables (prefixed PA_CLC)
Sorted By	Calculation components appear in the same order as they appear in the plan implementation.

### Report Header

The report header appears at the top of every page. It tells you the calculation name, run date, and run time. It also states the event date and the calculation reason that were the basis for the calculation.

### Employee Information

The Employee Information section of the report provides biographical information about the employee.

## Employment History

The Employment History section provides a history of Action/Reason codes and Employee Types recorded in the employee's job record.

## Plan Overrides

The Plan Overrides section shows any projection assumptions you entered, any beneficiary overrides, and your choice for whether to grant full service credit to employees with purchasable service balances.

## Beneficiary Information

The Beneficiary Information section shows whether the spouse (the "plan beneficiary") meets eligibility requirements for an automatic benefit. This section also provides personal data about any nonspouse ("contingent") beneficiary.

## Function Result Overrides

The Function Result Overrides section shows any overrides you entered for specific plan components.

## Optional Forms

The Optional Forms section shows all the different sets of optional forms available to the employee. Depending on how you've set up your calculation job stream, there may be multiple form sets based on different commencement dates, typically normal and early retirement.

Each form in the form set is described by the **Form** (for example, a single life annuity, a joint and survivor, or a lump sum), the number of years of **Guaranteed Payments** (for example, 5 years), and the **Percent Continued** if there is a survivor benefit.

You'll see the **Factor** used to convert the benefit to this optional form.

For each **Form** in the form set, you'll see each different payment **Type**. For example, Joint and Survivor forms will show both a retiree amount and a beneficiary amount ("plan beneficiary" is the employee's spouse, "nonspouse beneficiary" is any other beneficiary). Level Income Option Forms will show both the retiree pre-SSRA amount and the retiree post-SSRA amount.

Because qualified pension benefits are limited under section 415 of the Internal Revenue code, you'll see both **Unlimited** and **Limited** amounts. The limited amount is the actual payable amount, the unlimited amount is informational only.

For each payment type, you'll see the **Total** amount and any **NonTaxable** portion of that amount. This is displayed for both the unlimited and limited amounts.

## Benefit Calculation

The Benefit Calculation section shows the normal and early retirement dates and all the different benefit amounts calculated. This may include reduced and unreduced benefits, employee-paid and employer-paid benefits, grandfathered benefits, or any other benefits your organization has chosen to calculate.

For each benefit, you'll see the **Benefit Amount**, a description of the benefit, and a description of the normal form of payment, including any automatic spouse benefit. The amounts shown don't reflect reductions caused by applying Internal Revenue Code Section 415 limits.

The descriptions are created by your organization to go with the calculation rules for your plan. For example, the amounts above reflect the normal amount (Basic Benefit Unreduced); the same amount reduced for early retirement (Pension - Reduced for Age), and then further reduced by any QDRO offset (EE Final Reduced Benefit). In the example shown, there was no QDRO offset, so the final amount matches the early retirement amount.

## Service

The **Service** section of the worksheet shows all the different service calculations for the employee. Depending on how you've set up your calculation job stream, there may be multiple service calculations for participation service, vesting service, and service credit.

For each service calculation, you'll see a description of the type of service and the final amount of service accrued as of the event date.

Following this is a detailed breakdown of the service accrual. For each period, you'll see the start and end date of the service period and the "process through" date, which will be the end of the period for all complete periods and the event date for the final period.

You'll also see the following information:

- How many **Hours** the employee had. This will be zero for elapsed time service calculations.
- Whether the period counted for **Break**. This will be one for break periods and zero for nonbreak periods.
- The **Accumulated Breaks**, that is, the number of consecutive breaks including this period.
- The **Service With Breaks**, how much service the employee received credit for *after* break rules were applied. This is the basis for the total service accrual.
- The **Service Without Breaks**, how much service the employee received *before* break rules were applied. This is informational only.
- Any **Service Adjustment** applied during the period. Some common reason for adjustments include: employees withdrawing contributions, thus forfeiting their previous service; employees repaying contributions to restore forfeited service, or employees purchasing service.
- The **Accumulated Service**, The total service accumulated as of the period end date, taking into account breaks in service and any service forfeiture or restoration.

Note that if you entered a Function Result override for a service calculation, there are no detailed results.

## Final Average Earnings

The Final Average Earnings section of the worksheet shows all the final average earnings (FAE) calculations for the employee. Along with the FAE amount and its description, you'll see a detailed breakdown of the employee's consolidated earnings history. If your earnings definition

uses only a specified number of periods, you'll only see rows for as many periods as the system needed to evaluate to come up with that number. This may be more than the specified number of periods if your definition ignores zero periods, final periods, or other periods.

For each period, you'll see the start and stop date of the earnings period and the "last process date," which will be the end of the period for all complete periods. You'll also see the following information:

- **Projected Y/N** only has a value when the earnings were projected.
- **Actual Earnings** shows the earnings picked up from payroll.
- **Generated Earnings** shows earnings for the period if your plan rules have caused the system generate earnings.
- **Adjusted Earnings** shows the final earnings amount after all generation and adjustments. This is the amount actually used in the averaging process.
- **Portion of Earnings Used** is zero when the earnings weren't included in the average and one when the earnings were used.

## Vesting

The Vesting section of the worksheet shows the vesting percentage as of the event date.

## Early and Late Retirement Adjustments

The Age Adjustment Factors section of the worksheet shows any early or late retirement adjustments. This will include plan early and late retirement factors, and may include actuarial adjustments that are applied to 415 limits in cases of early or late benefit commencement.

For each factor, you'll see the description and the factor.

## Death Coverage Factors

The Death Adjustment Factors section of the worksheet shows the reduction factor applied to an employee's benefit when the plan required the employee to pay for coverage under the plan's preretirement survivor annuity offering. The worksheet shows the final factor and the length of the coverage period.

## Covered Compensation

The Covered Compensation section of the worksheet shows the employee's covered compensation: the average of the taxable wage bases for the 35 years up to and including the employee's social security normal retirement age. The amount will be either a monthly or annual figure depending on how you've chosen to express covered compensation for your plan.

## Social Security

The Social Security section of the worksheet provides the employee's social security retirement age, the estimated social security benefit at that age, the assumed social security commencement date, and the estimated social security benefit at that date.

Detailed information as to how the social security amounts were calculated is available in a separate report, the Social Security worksheet.

### **Cash Balance Accounts**

The Account Balances section of the worksheet applies to cash balance accounts. It includes the final account balance as of the event date (note that the report has a misleading “benefit commencement date” label) as well as a detailed period-by-period breakdown of the account. For each period, you’ll see the start and stop date of the period and the following information:

- Beginning balance for period;
- Earnings for period;
- Credits for period;
- Contribution rate - the percentage of earnings credited to the account;
- Interest for period;
- Interest rate;
- Adjustments and interest adjustments for period;
- Ending balance.

### **Employee Accounts**

The Employee Accounts section of the worksheet includes the final account balance as of the benefit commencement date and a detailed period-by-period breakdowns of the account. For each period, you’ll see the start and end date of the period and the following information:

- The interest earned on the prior period balance.
- The pre-tax credits (deductions) for period, the interest earned on the prior pre-tax credit balance, and the new totals for pre-tax credits and pre-tax interest after the current period amounts are added to the balance.
- The post-tax credits (deductions) for period, the interest earned on the prior post-tax credit balance, and the new totals for post-tax credits and post-tax interest after the current period amounts are added to the balance.
- Contribution rate - the percentage of earnings contributed.
- Interest for period.
- Interest rate.
- Adjustments and interest adjustments for period.
- Ending balance.

## Plan Eligibility

The Plan Eligibility section of the worksheet shows whether the employee was eligible as of the event date and provides a history of the employee's eligible and ineligible periods.

## Plan Participation

The Plan Participation section of the worksheet shows whether the employee is participating and, if so, when the employee became a plan participant.

## Benefit Eligibility

The Benefit Eligibility section of the worksheet shows each retirement type you've defined in the system and whether the employee is eligible or ineligible for that retirement type.

The middle column shows the system's internal name for the retirement type.

## 415 Limits

The 415 Limits section provides information about how the system determined 415 limits and applied the limits to the employee's benefit.

There are three different components to the 415 limit, and whichever one is smallest gets used as the final limit. These parts are:

- A final average earnings (FAE) limits, which can be adjusted for early or late benefit commencement. This amount is shown as **FAE Limit/Adjusted**.
- A dollar limit published by the Internal Revenue Service as known as the Maximum 415(b) dollar limit. This can also be adjusted for early or late benefit commencement. This amount is shown as **Maximum 415(b) Limit/Adjusted**.
- A combined fraction limit that restricts the total amount an employee can receive from both defined benefit and defined contribution plans. The rule is that the sum of the "defined contribution fraction" (DC fraction) and the "defined benefit fraction" (DB fraction) can't exceed one. If the sum is greater than one and the DC plan is primary, the defined benefit is reduced until the sum equals one. These fractions are calculated according to rules laid out by the Internal Revenue Code. The final limit is displayed on the worksheet as the **415(e) Limit**. You can also see the **DC Fraction** and **DB Fraction** used to determine the limit.

After the three limits, this section of the worksheet shows the employee's total single life annuity (SLA) benefit from all plans included in this calculation. Next is the limit that was used (the smallest of the three limits) and the amount of the reduction.

Finally, you can see a list of the benefits subject to 415 limits, the unlimited payment amount, the limited amount, and the reduction amount and factor. If the "For 415 Only" indicator is "Y" (Yes), then the plan doesn't actually offer a single life annuity and the annuity value shown was used only for purposes of the 415 limit calculation.



For more information about calculation results, see [Viewing Detailed Plan Results](#).

---

## Social Security Worksheet Report

Description	The Social Security worksheet report provides detailed information about how the system calculated an employee’s Social Security benefit. The report includes an entire earnings history.
Report ID	PAT06C
Type of Report	SQR
Parameters	Calculation Name, Employee ID
Source	RUNCTL_PASCW01
Source Records	Calculation results tables (prefixed PA_CLC)
Sorted By	Calculation components appear in the same order as they appear in the plan implementation.

The **Primary Insurance Amount (PIA)** is the social security PIA as of the employee’s normal social security retirement age.

The **Adjusted Primary Insurance Amount** includes both general increases and increases or reductions based on the assumed social security commencement date. This would normally be considered the “actual” social security retirement benefit.

The **Eligibility Year** is when the employee reaches age 62 or the year of death or disability.

The **NAW Indexing Year** is two years before the year of eligibility.

The **NAW Index Year Amount** is the national average wage (NAW) for the indexing year.

The **# of Computation Years** tells you how many years of the employee’s lifetime earnings history is used in Social Security determination.

The **AIME** (average indexed monthly earnings) is produced by taking the lesser of the employee’s earnings and the Taxable Wage Base for each computation year, “indexing” it with a factor representing the growth in the national average wage, and dividing the total by the number of computation years and then again by 12. This will then be adjusted further by “bend point” factors to produce the initial PIA.

The **Birthdate** determines the **Social Security (Retirement) Age**. The **Social Security BCD** is the assumed benefit commencement date for social security benefits.

This report also includes year-by-year earnings information used for social security calculations. For each year, you’ll see the **Taxable Wage Base Amount** and the **Actual Empl Earnings**; the lesser of these is the **Taxable Earnings**. Since indexing is based on NAW growth, you’ll see the **Natl Avg Earnings** (the NAW) for each year and then the **Indexed Amount** found by multiplying the taxable earnings by a factor where the numerator is the NAW for the indexing year and the denominator is the NAW for the year being indexed. Finally, the **Indexed Amount**

**Used in Calc** column indicates the earnings amount used for those years included in the AIME computation period.



For more information about social security calculations, see [Viewing Detailed Plan Results](#).

## Generating the Pension Plan Summary Report

### Plan Summary Page

Usage	Use the Plan Summary page to generate the Pension Plan Summary Report.
Object Name	RUNCTL_PASPS01
Navigation	<b>Compensate Employees, Administer Pension Plan, Report, Plan Summary, Plan Summary</b>
Access Requirements	Enter a Run Control ID.

Plan Summary report page

**Benefit Plan** Select the **Benefit Plan** that you want to report on.

**As of Date** Enter the date as of which you want to report data.

Click **Run** to run the report using Process Scheduler.



For more information about Process Scheduler, see [Process Scheduler](#).

## Plan Summary Report

Description	This report describes the calculation rules in effect for a single plan as of a certain date. This is a detailed report showing values for a large number of tables, not a summary plan description.
Report ID	PAT07
Type of Report	SQR
Parameters	Plan, As of Date.
Source	RUNCTL_PASPS01
Source Records	PeopleSoft Pension Administration implementation tables.
Sorted By	Calculation components appear in the same order as they appear in the plan implementation. Subcomponents appear where they are used.

## Producing Data Extracts

Data extracts produce comma-delimited data files. These reports don't produce printed output. Instead, you'll transmit the data files to third parties that will import the data into a spreadsheet or database for appropriate processing.

In this section, we'll look at the three such data extracts used in PeopleSoft Pension Administration.



PeopleSoft Pension Administration includes two data extracts that aren't typically used to transmit data to a third-party. These are the data extracts used in Microsoft Word mail merges to produce forms and letters. For more information about mail merge data extracts, see *Generating Participant Letters*.

## Form 5500 Participant Count Extract

### Form 5500 Participant Count Page

Usage	Use this page to run the Form 5500 Participant Count.
Object Name	RUNCTL_PASPC01
Navigation	<b>Compensate Employees, Administer Pension Plan, Report, Form 5500 Participant Count, Form 5500 Participant Count</b>
Access Requirements	Choose the Update/Display action to use an existing Run Control ID; choose an Add action to create a new Run Control.

Form 5500 Participant Count page

Because the participant count is based on employee pension status and vesting percentage, be sure to run periodic processing for these two processes prior to producing your report. Although there isn't a vesting option in your periodic processing parameters, vesting runs whenever you run service periodic processing.



For more information about periodic processing, see [Running Periodic Processes](#).

### Report Parameters

#### Benefit Plan

Enter the name of the **Benefit Plan** whose participants you need to count.

#### As of Date

Enter the **As of Date** for the count.

Click **Run** to run this request. Process Scheduler runs the Form 5500 Participant Count process at user-defined intervals.



For more information about Process Scheduler, see [Process Scheduler](#).

### Form 5500 Participant Count Extract Report

Description	The Form 5500 Participant Count provides participant information required for annual IRS reporting. The count breaks participants into categories based on pension status and vesting percentage, and provides the total number of participants to be reported on various lines of Form 5500.
Report ID	PASPC01
Type of Report	Data Extract
Parameters	Plan, As of Date

Source	RUNCTL_PASPC01
Source Records	Pension status codes
Sorted By	Form 5500 line number



For more information about pension statuses, see Maintaining Pension Status Codes.

### Mapping Pension Statuses to Form 5500 Categories

The following table shows how status codes map to Form 5500 line numbers.

<b>Codes</b>	<b>Form 5500 Item 7</b>	<b>Additional Logic or Conditions</b>
APR, AVS, ANS, A70	(a) 1	If Vested Percent = 100
APR, AVS, ANS	(a) 2	If Vested Percent > 0 and < 100
APR, AVS, ANS	(a) 3	If Vested Percent = 0
TNV	(h)	If terminated within the reporting year
TDF	(c)	
TDF, TST, TPY, RDF, RPY	(h)	If terminated within the reporting year and vested percent < 100
TPY	(b)	
RDF	(c)	
RST	Not included	
RPY	(b)	
XBP	(e)	
XNB	Not included	
DDF	(c)	
DST	Not included	
DPY	(b)	
BDF	(e)	

BST	Not included	
BPY	(e)	

The following table shows how the Form 5500 line numbers map to pension codes:

<b>Form 5500 Item 7</b>	<b>Codes</b>	<b>Additional Logic or Conditions</b>
(a) 1	APR, AVS, ANS, A70	If Vested Percent = 100
(a) 2	APR, AVS, ANS	If Vested Percent > 0 and < 100
(a) 3	APR, AVS, ANS	If Vested Percent = 0
(b)	TPY, RPY, DPY	
(c)	TDF, RDF, DDF	
(e)	BDF, BPY, XBP	
(h)	TNV TDF, TST, TPY, RDF, RPY	If terminated within the reporting year  If terminated within the reporting year and less than 100% vested

Participants who terminated or retired within the reporting year with a vested percent of less than 100 may be counted twice. The second occurrence would be on line (h). This is acceptable because this line item isn't really part of the total participant count - it's more of a red flag to the IRS to warn of a possible partial termination.

You must perform the count for row (i) separately. These will be participants with a Pension Status Code of TDF, RBP, XDF, or DDF who terminated in the current 5500 reporting year and who haven't been paid out (either completely or in part) by the due date for filing Form 5500. This is due to the recent publication of IRS Form 5500 Schedule SSA for 1995, which revised the required reporting deadline.

QDRO recipients who aren't otherwise participants in their own right aren't included.

Participants who have reached age 70+ are presumed to be 100% vested. They are counted as active (and not receiving payments) for 5500 reporting purposes to avoid counting them twice.

### **What's Included in the Form 5500 Extract**

The comma-delimited file produced by the Form 5500 extract includes just two rows of data. The first row identifies the Form 5500 line numbers, the second row provides the counts for each row.

The labels in row one are:

- A1\_COUNT

- A2\_COUNT
- A3\_COUNT
- B\_COUNT
- C\_COUNT
- E\_COUNT
- H\_COUNT

**Actuarial Valuation Extract**

The Actuarial Valuation Extract provides data that your actuary will need in order to perform a plan’s annual actuarial valuation. The extract consists of two separate extract files: the “active” extract, for those whose benefits are still accruing, and the “inactive” extract, for those who are owed a benefit, but whose benefit is no longer accruing.

For example, current employees covered under the plan, whether or not they have begun to participate, would typically be active. Terminated employees, whether receiving benefits or awaiting deferred benefits, would typically be inactive.

**Actuarial Valuation Extract Page**

Usage	Because the Actuarial Valuation Extract is based on pension status codes, don’t run the extract until you’ve finished your periodic processing and payment processes for the year in question. Remember, these two processes change status codes, and you want to be sure all the status codes are current before running the Actuarial Valuation Extract.
Object Name	RUNCTL_PASAV01
Navigation	<b>Compensate Employees, Administer Pension Plan, Report, Actuarial Valuation Extract, Actuarial Valuation Extract</b>
Access Requirements	Choose the Update/Display action to use an existing Run Control ID; choose an Add action to create a new Run Control.

Actuarial Valuation Extract page

**Plan** Enter the name of the **Plan** for which you are running the extract.

**As of Date** The **As of Date** is the date used to establish the current year valuation category.

**Prior Actuarial Valuation Date** The **Prior Actuarial Valuation Date** is the date used to establish the prior year valuation category. Based on the combination of current and prior categories, an employee will fall into the active, inactive, or both extracts.

The actuary will need to see certain plan information for each employee. To direct the extract to the correct source of the information, complete the five Function Result fields. Each one is for a different plan component: **Benefit Service Functn Result**, **Vesting Service Functn Result**, **Cons Earnings Functn Result**, **Cons Hours Functn Result**, and **Account Balance Functn Result**. Account balances only apply to cash balance accounts.

Click **Run** to run this request. Process Scheduler runs the Form 5500 Participant Count process at user-defined intervals.



For more information about Process Scheduler, see Process Scheduler.

### Actuarial Valuation Extract Report

Description	The Actuarial Valuation Extract provides data that your actuary will need in order to perform a plan’s annual actuarial valuation. The extract consists of two separate extract files: the active extract (file name pawav01.ext), for those whose benefits are still accruing, and the inactive extract (file name pawav02.ext), for those who are owed a benefit, but whose benefit is no longer accruing.
Report ID	PASAV01

Type of Report	Data Extract
Parameters	Plan, As of Date, Prior Actuarial Valuation Date, Benefit Service Function Result, Vesting Service Function Result, Consolidated Earnings Function Result, Consolidated Hours Function Result, Account Balance Function Result.
Source	RUNCTL_PASAV01
Source Records	Personal data tables, job data tables, employee plan history tables, beneficiary tables.
Sorted By	Employee ID

### Mapping Pension Statuses to Actuarial Valuation Codes

As part of your PeopleSoft Pension Administration setup, you had to match pension status codes to one of the following valuation categories: *Active*, *Inactive*, *Both Active and Inactive*, or *Done (no liability remaining)*. The Actuarial Valuation Extract puts employees into the active or inactive valuation file based on this valuation category. If the employee has had more than one valuation category since your last valuation, say, the employee was active as of your last valuation and is now inactive, then the system refers to the Actuarial Valuation Matrix you've defined to determine which of the extract files should house the employee's data. Employees appearing in the extract for the first time have a prior year category of *No Record Exists*.

Actuarial Valuation Matrix				
Prior Year Category	Current Year Category	Active Valuation Extract	Inactive Valuation Extract	
Active	Active	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Active	Both	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
Active	Done	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Active	Inactive	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
Both	Done	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
Both	Inactive	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
Done	Active	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Done	Both	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
Done	Done	<input type="checkbox"/>	<input type="checkbox"/>	
Done	Inactive	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Inactive	Active	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
Inactive	Both	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
Inactive	Done	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Inactive	Inactive	<input type="checkbox"/>	<input checked="" type="checkbox"/>	

Actuarial Valuation Matrix page (1 of 2)

None	Active	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="button" value="-"/>
None	Both	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="button" value="-"/>
None	Done	<input type="checkbox"/>	<input type="checkbox"/>	<input type="button" value="-"/>
None	Inactive	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="button" value="-"/>

Actuarial Valuation Matrix page (2 of 2)



For more information about the actuarial valuation categories and the actuarial valuation matrix, see Using Pension Statuses.

## Understanding Error Messages

The Actuarial Valuation Extract produces the following warning messages. These won't cause an abnormal termination of the program but may explain why certain employees don't appear on the inactive or active files.

<b>Cause</b>	<b>Message</b>
Pension status has no corresponding valuation category.	Valuation code not assigned to pension status [status]. Therefore no active or inactive file is written for this employee [Employee ID].
Current year category/prior year category combination isn't defined within the valuation category matrix.	'Valuation matrix invalid for CY_VAL_CODE [current year valuation category] PY_VAL_CODE = [prior year valuation category]. Therefore no active or inactive file is written for this employee [Employee ID].
You haven't established a payee record and one is required.	'There isn't a valid payee setup for EmplID [Employee ID].
You haven't established a payment schedule and one is needed.	'There isn't a valid payment schedule for EmplID [Employee ID].

## Data Included in the Actuarial Valuation Extract Active File

The active file includes columns for the following information:

<b>Column Label</b>	<b>Description</b>
EMPLID	Employee ID.
PENSION_STATUS	Pension Status.
ACTION	Current action in the employee's job record on the valuation "as of" date.
ACTION_REASON	Reason associated with the Action.
LOCATION	Location.

COMPANY	Company.
EMPL_TYPE	Employee Type: salaried, hourly, or exception hourly.
STD_HOURS	Standard hours.
COMP_FREQUENCY	Compensation frequency.
COMPRATE	Compensation rate.
NAME	Name.
NATIONAL_ID	National ID. The system only uses the employee's U.S. National ID (Social Security Number).
SEX	Gender.
MAR_STATUS	Marital status.
BIRTHDATE	Birth date.
QDRO_IND_YN	Flag to indicate if the employee has any QDROs attached.
ORIG_HIRE_DT	Original hire date.
ACTUAL_EARININGS	Actual pension earnings since the last actuarial valuation. Earnings are those calculated by the Function Result identified in the reports parameters.
ACTUAL_HOURS	Actual pension hours since the last actuarial valuation. Hours are those calculated by the Function Result identified in the reports parameters.
BENEFIT_SERVICE	Total benefit service accrued as of the extract "as of" date for the Function Result identified in the reports parameters.
VST_SERVICE	Total vesting service accrued as of the extract "as of" date for the Function Result identified in the reports parameters.
END_BALANCE	Total employee account balance as of the extract "as of" date for the Function Result identified in the reports parameters.
BEN_BIRTHDATE	The designated beneficiary's birth date. If there is no explicitly named beneficiary, the spouse is assumed to be the beneficiary.
BEN_SEX	The designated beneficiary's sex. If there is no explicitly named beneficiary, the spouse is assumed to be the beneficiary.

### Data Included in the Actuarial Valuation Extract Inactive File

The inactive file includes columns for the following information:

<b>Column Label</b>	<b>Description</b>
EMPLID	Employee ID
PENSION_STATUS	Pension Status
LOCATION	Location.
COMPANY	Company.
NAME	Name.
NATIONAL_ID	National ID. The system only uses the employee's U.S. National ID (Social Security Number).
SEX	Gender.
MAR_STATUS	Marital status.
BIRTHDATE	Birth date.
QDRO_IND_YN	Flag to indicate if the employee has any QDROs attached.
ORIG_HIRE_DT	Original hire date.
BENEFIT_PLAN	Name of the pension plan identified in the actuarial valuation report parameters.
APPLIES_AT_DATE	Date payments began.
PAY_STATUS	Pay status for the pension plan identified in the actuarial valuation report parameters: active, deferred, or stopped.
PAYEE_TYPE	The payee type: retiree, beneficiary, or QDRO alternate payee.
PYMT_FREQ	The payment frequency for pension payments.
FORM_CODE	Code that identified the optional form of payment.
PMT_AMT	Payment amount.
PMT_END_DT	The date of the last pension payment, if known.

### The Trustee Extract

The Trustee Extract data extract includes all the payment-related data that a third-party requires in order to produce your pension checks. The system creates the trustee extract when you run the retiree payments process in "confirmation" mode.

You can also produce the trustee extract outside of the payment process. You would only do this in unusual circumstances such as loss or damage to the original version created by the payment process.



For more information about as well as a detailed look at the contents of the trustee extract, see *Reviewing Trustee Extract Data*. For more information about the retiree payment process and when it produces the trustee extract, see *Making Pension Payments*. For more information about running trustee extract process outside of the payment process, see *Using the Trustee Extract*.

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## Accessing the Completed Extracts

By definition, the output from a data extract is always a file. You can't run data extracts directly to the printer.

The Actuarial Valuation and Form 5500 data extracts create comma-delimited files in the directory specified in your processing parameters

- The file name for the Actuarial Valuation *active* file is PAWAV01.ext.
- The file name for the Actuarial Valuation *inactive* file is PAWAV02.ext.
- The file name for the Form 5500 report is PAWPC01.ext

When you run the trustee extract process, the system writes all the data to a file that you've defined using the system variable *TRSPYMT*. You can set up the variable to reside on any accessible drive. How you define this variable is particular to your database platform.



For more information about defining the trustee extract file, see *Creating a Logical File for the Trustee Extract*.

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## Generating Pension Payment Reports

PeopleSoft Pension Administration provides two reports that you can use to review the contents of your Trustee Extract.



The Trustee Extract falls in the data extract report category. These two Trustee Extract reports are different from the Trustee Extract. They aren't themselves extracts; they are regular reports with information about the contents of the trustee extract.

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For more information about the Trustee Data Extract, see The Trustee Extract

## Trustee Extract Report Page

Usage	Use this page to run the Trustee Extract report.
Object Name	RUNCNTL_PMTDTL
Navigation	<b>Compensate Employees, Administer Pension Plan, Report, Trustee Extract, Runcntl Pmtdtl</b>
Access Requirements	Enter a Run Control ID.

Runcntl Pmtdtl

Run Control ID: 01 [Report Manager](#) [Process Monitor](#)

**Trustee Extract Run Parameters**

Run Id:

Payment Status:

Payment Calendar Name:

Benefit Plan:

Pay Period End Date:

Payment Frequency:

Check Date:

Trustee Extract report page

## Trustee Extract Detailed Report

Description	The Trustee Extract Detailed report provides information about benefit deductions and balance adjustments, in addition to the same information provided by the trustee extract summary report.
Report ID	PAT08
Type of Report	SQR
Parameters	Run ID for the retiree payment process.
Source	RUNCNTL_PMTDTL

Source Records	Trustee Extract
Sorted By	Benefit Plan, Employee ID, Employee Record Number, Payment Type

### Trustee Extract Summary Report

Description	The Trustee Extract Summary report lists all the employees receiving payments from a particular pay run. For each employee, the report shows information about any scheduled (recurring) and one-time payments in this pay run. Information includes: the total payment amount, the nontaxable portion of the payment amount, the funding provider, and a payment reason (the associated optional form for scheduled payments, the payment reason for one-time payments).  The report also provides summary totals for all employees in the pay run.
Report ID	PAT09
Type of Report	SQR
Parameters	Run ID for the retiree payment process.
Source	RUNCNTL_PMTDTL
Source Records	Trustee Extract
Sorted By	Payment Type, Employee ID, Employee Record Number

## Generating Participant Letters

PeopleSoft Pension Administration provides several form letters to facilitate your employee communications.

Producing form letters requires that you run two reports sequentially: an SQR that retrieves data from employee records and creates data extract files; and a Winword (Microsoft Word for Windows) macro that opens the letter template we’ve provided, merges the data into the letter, and prints the final merged result.

### Generating Form Letters

Here’s how the form letter process works:

<b>Step</b>	<b>You run</b>	<b>What it does</b>
1	An SQR	Extracts data from PeopleSoft Pension Administration and creates data extract files containing data for letter recipients.

2	A Winword report	Merges the data extract files into the appropriate Word letter templates and prints the letter.
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You must perform these steps sequentially - an SQR first, then its corresponding Winword report - because the data extract file the SQR creates must exist before the Word macro starts and the Process Scheduler can't call up the report writer and the word processor simultaneously.

However, the letters will print on the server's printer. If you have sensitive data printing on the letters, you may not want these letters to print at another location.

PeopleSoft Pension Administration includes two SQRs that extract the data for the seven sample letters.

<b><i>SQR Data Extract</i></b>	<b><i>Letters</i></b>
PASOF01: Participant's Benefit Extract	PAWOF01: Participant Selection - Qualified PAWOF02: Participant Selection - Nonqualified
PASTDEXT: Standard Personal Data Extract	PAWQL01: Notice of Minimum Distribution PAWQL02: Qualified Preretirement Survivor Form PAWQL03: Notice of Benefit Suspension PAWRL01: Rollover Notice PAWRL02: Rollover Election Form

## Configuring Form Letters

The sample letters provided in PeopleSoft Pension Administration are exactly that: samples. Because there are regulations regarding many of the issues you'll be communicating about, be sure to review the samples, and modify them as necessary.

Depending on your needs, you can modify the sample form letters in several ways, ranging from simple changes of text in the existing templates, to creating entirely new letters. At the very least, you'll want to ensure that the macros contain the right PATH configuration for your system, and change the text in the sample letters to match your organization's requirements.

Here are some ways to configure form letters:

- Modify the Word for Windows macros for the sample letters, such as changing the PATH statements to match your environment.

- Change the text in sample form letters so that it suits your organizational needs.
- Extract additional fields from PeopleSoft Human Resources, and incorporate the information into the letters.
- Adapt a sample letter to a similar use.
- Create new form letters for different purposes.

Following are the file names of the seven delivered standard letters:

<i>Report ID</i>	<i>Report Name</i>	<i>Word Template</i>
PAWOF01	Participant Selection - Qualified	optform.doc
PAWOF02	Participant Selection - Nonqualified	optform2.doc
PAWQL01	Notice of Minimum Distribution	mindislt.doc
PAWQL02	Qualified Preretirement Survivor Form	presurv.doc
PAWQL03	Notice of Benefit Suspension	bensuspn.doc
PAWRL01	Rollover Notice	rollover.doc
PAWRL02	Rollover Election Form	rollover2.doc



For more information about modifying form letters, see [Generating Form Letters](#).

### Participant Benefit Selection Page

Usage	Use the Participant Benefit Selection page to produce any of the participant letters. In the Process Scheduler, select the letter you want to produce.
Object Name	RUNCTL_PASOF01
Navigation	<b>Compensate Employees, Administer Pension Plan, Report, Participant Benefit Selection, Participant Benefit Selection</b>
Access Requirements	Enter a Run Control ID.

Participant Benefit Selection page

Select the **Language** to use for the report: the language *Specified* in the **Language** field, or the **Recipient's** language. This option only works if there are multiple language versions of the report available.

Enter the **EmplID** (employee ID) for the participant.

Enter the **Calculation Name** and select the **Benefit Plan** that produced the optional forms results.

Select the name of the optional forms **Result**. This is the specific optional form set you want to print in the letter. For example, if the plan produces optional forms for both normal and late retirement, enter the name of the desired set of forms.

Click **Run** to run this request. From the Process Scheduler Request page, select the check box for the process that you want to run. You need to run two processes sequentially to create participant letters. First, run the SQR report PASOF1 or PASTDEXT that retrieves data from employee records and creates data extract files. When the SQR has completed, run the Winword process that merges the data extract files into a Word letter template.



For more information about Process Scheduler, see Process Scheduler.

## Winword Merge Extracts

There are two extracts that you'll use as Word for Windows merge files. You'll run the appropriate one of these extracts immediately prior to running a participant letter report.

### Standard Personal Data Extract Report

Description	<p>This SQR creates a Winword merge file with the following fields: Language, Name, Plan, Address 1, Address 2, Address 3, National ID (Social Security Number), and the current date.</p> <p>Run this SQR as a prerequisite for running the Rollover Notice, the Rollover Election Form, or any of the miscellaneous letters and forms.</p>
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Report ID	PASTDEXT
Type of Report	SQR Report
Parameters	Employee, Calculation Name, Plan
Source	RUNCTL_PASOF01
Source Records	Personal data record
Sorted By	N/A - the extract includes only one employee

**Participant’s Benefit Extract**

Description	This SQR creates a Winword merge file with the employee’s Language, Name, Plan, and benefit amounts for the following optional forms: single life annuity; five year term certain; ten year term certain; fifteen year term certain; lump sum; 50% joint & survivor employee and beneficiary amounts; 66-1/2% joint and survivor employee and beneficiary amounts; 75% joint and survivor employee and beneficiary amounts; 100% joint and survivor employee and beneficiary amounts.  Run this SQR as a prerequisite for running either of the participant benefit selection letters.
Report ID	PASOF01
Type of Report	SQR Report
Parameters	Employee, Calculation Name, Plan, Optional Forms Function Result
Source	RUNCTL_PASOF01
Source Records	Personal data record, optional forms results
Sorted By	N/A - the extract includes only one employee

**Participant Benefit Selection Letters**

**Participant Benefit Selection - Qualified Letter**

Description	This letter outlines a participant’s optional form choices for a qualified pension plan.
Report ID	PAWOF01
Type of Report	Winword
Parameters	Employee ID

Source	RUNCTL_PASOF01
Source Records	Participant's Benefit Extract.
Sorted By	None (Report is for a single employee).

### Participant Benefit Selection - Nonqualified Letter

Description	This letter outlines a participant's optional form choices for a nonqualified pension plan.
Report ID	PAWOF02
Type of Report	Winword
Parameters	Employee ID.
Source	RUNCTL_PASOF01
Source Records	Standard Personal Data Extract.
Sorted By	None (Report is for a single employee).

### Rollover Letter and Form

#### Rollover Notice

Description	This letter notifies participants that they are eligible to roll over their retirement plan distributions.
Report ID	PAWRL01
Type of Report	Winword
Parameters	Employee ID
Source	RUNCTL_PASOF01
Source Records	Standard Personal Data Extract.
Sorted By	None (Report is for a single employee).

#### Rollover Election Form

Description	This is a form for participants who want to roll over their retirement plan distributions.
Report ID	PAWRL02

Type of Report	Winword
Parameters	Employee ID
Source	RUNCTL_PASOF01
Source Records	Standard Personal Data Extract.
Sorted By	None (Report is for a single employee).

## Miscellaneous Letters and Forms

### Notice of Minimum Distribution

Description	This is a notice of minimum distribution for active employees reaching age 70-+ who are 5% owners.
Report ID	PAWQL01
Type of Report	Winword
Parameters	Employee ID
Source	RUNCTL_PASOF01
Source Records	Participant's Benefit Extract.
Sorted By	None (Report is for a single employee).

### Qualified Preretirement Survivor Form

Description	This is a form for employees to elect or waive the plan's qualified preretirement survivor annuity coverage.
Report ID	PAWQL02
Type of Report	Winword
Parameters	Employee ID
Source	RUNCTL_PASOF01
Source Records	Standard Personal Data Extract
Sorted By	None (Report is for a single employee)

**Notice of Benefit Suspension**

Description	This letter notifies retirees that benefits have been suspended because the retiree has been rehired.
Report ID	PAWQL03
Type of Report	Winword
Parameters	Employee ID.
Source	RUNCTL_PASOF01
Source Records	Standard Personal Data Extract.

**NOTICE OF BENEFIT SUSPENSION  
(Reemployment After Normal Retirement Age)  
(Sample Letter)**

Douglas Lewis  
3569 Malta Ave

Date: 09/05/2000

Newark, NJ 07112

Social Security No: 058-39-2799

Dear Douglas Lewis:

Our records indicate that you have been rehired after the Normal Retirement Age of \_\_\_\_\_ as provided for in Section \_\_\_\_\_ of the GBI Salaried Plan.

This Notice is to inform you that during your period of reemployment, your pension benefit will be suspended for any month in which you work 40 hours or more.

Your pension benefit will be recalculated to increase your pension for any month in which you do not work 40 hours. Your pension benefit will resume in the month following the one in which you again separate from service. For your convenience, a copy of the relevant Plan provision is attached.

U.S. Department of Labor Regulations governing this matter can be found in Section 2530.203-3 of the Code of Federal Regulations, which require that this Notice be sent to you so that you have an opportunity to review this suspension. The review procedure is the same as the claims procedure as described on page(s) \_\_\_\_\_ of the Summary Plan Description (SPD).

If you would like a copy of the SPD, please contact our Benefits Office as follows:

Address \_\_\_\_\_

\_\_\_\_\_

Telephone: \_\_\_\_\_

By: \_\_\_\_\_

Plan Administrator or Authorized Representative

**NOTICE OF MINIMUM DISTRIBUTION  
FOR ACTIVE EMPLOYEES REACHING AGE 70 1/2  
WHO ARE 5 PERCENT OWNERS OF THE EMPLOYER  
(Sample Notice)**

Douglas Lewis  
3569 Malta Ave

Date: 09/05/2000

Social Security No: 058-39-2799

Newark, NJ 07112

Dear Douglas Lewis:

Our records indicate that you have reached, or will shortly reach, age 70 1/2. Section 401(a)(9) of the Internal Revenue Code requires all active employees who are participants in pension plans and who are 5 percent owners of the employer to receive a "minimum distribution" from such plans by April 1 of the calendar year following the year in which age 70 1/2 is reached.

Since you are currently an active employee and participating in the GBI Salaried Plan (Plan) you will be required to begin receiving payments by April 1, \_\_\_\_\_, in the monthly amount of \$\_\_\_\_\_.

Please note that as long as you are an active employee participating in the Plan, your pension benefit will be **recalculated** each year to take into account any additional service credit you earn, and any increases in salary, if applicable. However, your pension benefit will not be decreased from the amount shown above. Then, at the time you retire, further adjustments may be made to take into account any other pension benefits you have earned.

Enclosed is check number \_\_\_\_\_, dated \_\_\_\_\_, payable to you, in the amount of \$\_\_\_\_\_.

Should you have any questions, please contact the Plan Administrator at the address shown above.

Sincerely,

By: \_\_\_\_\_  
Plan Administrator or Authorized Representative

\_\_\_\_\_  
Title

**PARTICIPANT'S OPTIONAL FORM OF BENEFIT PAYMENT**  
**(Plans Required to Offer a Qualified Joint and Survivor Annuity)**  
**(Sample Form)**

Dear Douglas Lewis:

As a participant in the GBI Salaried Plan (Plan), you may select the form of payment you prefer from among those described below. However, this election is subject to some conditions:

**Single participant:**

- If you are not married, your benefits will be paid as a life annuity. This means that you will receive a monthly payment for life. After you die, no further benefits will be paid to any other person.

**Married participant:**

- Your benefits will be paid as a qualified joint and survivor annuity. This means that you will receive monthly payments for life; after your death, monthly payments will continue to your spouse for life. The benefit paid to your spouse will equal 50 percent of the monthly amount paid to you.
- If you and your spouse do not want to receive the qualified joint and survivor annuity, you should select another payment form and your spouse must complete the attached spousal consent form.
- If you and your spouse reject the qualified joint and survivor annuity, your benefits will be paid as a life annuity. This means that you will receive a monthly payment for life. After you die, no further benefits will be paid to any other person.

**Death benefits:**

If you select a payment form that provides a death benefit, your beneficiary will depend on your marital status.

- If you are **married**, your beneficiary will be your spouse, unless your spouse gives written consent for another beneficiary.
- If you are **not married**, the person receiving those benefits will be the person designated on the latest Beneficiary Designation Form filed with the Plan Administrator. Please review your current Beneficiary Designation Form to ensure that it reflects your current wishes.

**Participant's Optional Form of Benefit Payment**  
**(Page 2 of 7)**

Normally, your benefits will begin shortly after you reach the Plan's retirement age. Federal law allows you to delay the payment of benefits by specifying a later distribution date. However, payment of your benefits must begin by April 1 of the calendar year following the later of:

- When you reach age 70 $\frac{1}{2}$ ; or
- Your the date of retirement.

If you elect to retire after you reach age 70 $\frac{1}{2}$  (and you are not a 5-percent owner of the employer), your pension benefit will be actuarially increased to take into account the period you worked after you reached age 70 $\frac{1}{2}$  -- for which you did not receive any pension benefits.

However, please note that if you are a 5-percent owner of the employer, you will be required to begin receiving distributions from the Plan no later than April 1 of the calendar year following the year in which you reach age 70 $\frac{1}{2}$ .

If you have any questions about completing this form, please contact your Plan Administrator:

[Name of Plan Administrator]  
[Address]  
[Telephone number]

**Participant's Optional Form of Benefit Payment  
(Page 3 of 7)**

**DISTRIBUTION REQUEST**

In accordance with the provisions of the Plan, I request that my benefits be paid in the form selected from those listed below. I also request that my benefits begin on the date specified below.

**IMPORTANT:**

The Plan Administrator has attempted to calculate the amount payable under each option. **The amounts shown below are estimates only.** The actual payment amount may be slightly different, and will depend upon the final calculation. The actual amount of your benefit will be based strictly on the rules of the Plan.

**Optional Forms of Payment (Choose one only):**

\_\_\_ **Life Annuity**

This is a monthly payment to you for the rest of your life. The **estimated monthly payment amount** is **\$13,020.34**. This benefit will end on your death and no further benefit will be paid to anyone after your death.

\_\_\_ **Joint and Survivor Annuity**

This is a monthly payment to you for your life; and at your death, monthly payments continue to your beneficiary.

The payments to your beneficiary will be a percentage of the pension benefit you are receiving at the time of your death. The costs for a Joint & Survivor Annuity vary depending on the percentage you choose. The higher the percentage, the higher the cost to you. Be sure to ask your Plan Administrator about the costs involved before you actually elect a percentage.

(Check **only one** of the percentages shown below.)

\_\_\_\_\_ **50 percent**

\_\_\_\_\_ **66 2/3 percent**

\_\_\_\_\_ **75 percent**

\_\_\_\_\_ **100 percent**

**Participant's Optional Form of Benefit Payment**  
**(Page 4 of 7)**

The **estimated** monthly pension benefit you will receive is shown below:

- If you elect a **50 percent benefit for your beneficiary**, your monthly benefit will be approximately **\$10,449.43** and your beneficiary's benefit will be approximately **\$5,224.72**.
- If you elect a **66 2/3 percent benefit for your beneficiary**, your monthly benefit will be approximately **\$0.00** and your beneficiary's benefit will be approximately **\$0.00**.
- If you elect a **75 percent benefit for your beneficiary**, your monthly benefit will be approximately **\$0.00** and your beneficiary's benefit will be approximately **\$0.00**.
- If you elect a **100 percent benefit for your beneficiary**, your monthly benefit will be approximately **\$0.00** and your beneficiary's benefit will be approximately **\$0.00**.

\_\_\_ **Lump Sum Payment**

This is a one time payment to you. The lump sum is calculated to be the **equivalent dollar value** (i.e., the actuarial present value) of the all the payments that you would have received during your life had you elected a life annuity (above).

If you select the Lump Sum Payment, your estimated benefit will be **\$1,663,321.04**.

\_\_\_ **Period Certain Annuity**

This is a payment to you for a certain amount of years. If you select this payment form, benefits will stop at the end of the period you select. But if you die before the end of the period you select, payments will continue to your beneficiary until the payments to you plus the payments to your beneficiary have been made for the period you select.

Select only one period from the following choices shown below:

\_\_\_ **5 years**

\_\_\_ **10 years**

\_\_\_ **15 years**

- If you select payments for five years, your monthly pension benefit will be approximately **\$0.00**.

**Participant's Optional Form of Benefit Payment  
(Page 5 of 7)**

- If you select payments for ten years, your monthly pension benefit will be approximately **\$0.00**.
- If you select payments for fifteen years, your monthly pension benefit will be approximately **\$0.00**.

If benefits are to be paid as a lump sum, or a nonperiodic distribution, they are to be paid:

\_\_\_ **Directly to me;** or

\_\_\_ **Directly to another plan (including an IRA).**

The name and address of the administrator of the other plan is:

-----  
-----

The account number, if applicable, is: \_\_\_\_\_

I want my benefits to **begin** on: \_\_\_\_\_.

By signing below, I agree to receive my Plan benefits in the form selected above. I also:

1. Acknowledge that I received IRS form W-4P and understand that I may have federal income tax withheld from my distribution.
2. Understand that I may be required to pay estimated federal income taxes and may incur substantial penalties if my withholding and estimated tax payments are too low: and
3. Understand that I may change my benefit payment form any time before my benefits begin.

I have reviewed my Beneficiary Designation Form; and affirm that it either : (i) reflects my current wishes, or (ii) I have filed a revised beneficiary designation.

Your Signature: \_\_\_\_\_

Date Signed: \_\_\_\_\_

**Participant's Optional Form of Benefit Payment  
(Page 6 of 7)**

**TO BE COMPLETED BY PLAN ADMINISTRATOR (or designee):**

Received on \_\_\_\_\_ 19\_\_\_\_\_

Received by: \_\_\_\_\_  
(Plan Administrator's signature)

\_\_\_\_\_  
Address  
\_\_\_\_\_

**SPOUSE'S CONSENT TO WAIVER OF QUALIFIED JOINT & SURVIVOR ANNUITY**

I am married to [participant's name], a participant in the [name of plan] who has elected a form of benefit payment **other than a qualified joint and survivor annuity**. I agree with and consent to this election and understand that:

I **shall not** receive any benefits from the plan after my spouse's death, and that this consent is **irrevocable**.

Spouse's Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Spouse's name: \_\_\_\_\_  
(please print or type)

Spouse's address: \_\_\_\_\_  
\_\_\_\_\_

**This consent is valid only if it is notarized by a notary public or witnessed by an authorized representative of the Plan.**

The above consent was subscribed in my presence this \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_\_.

Signature of Notary: \_\_\_\_\_

[SEAL OF NOTARY]

**Participant's Optional Form of Benefit Payment  
(Page 7 of 7)**

If witnessed by a Representative of the Plan:

-----  
Plan Representative's signature

----- Date: -----  
Name of Plan Representative (print or type)

This form was received by the Plan Administrator on: -----

-----  
Plan Administrator's (or designee's) signature

**PARTICIPANT'S BENEFIT SELECTION**  
**(Plans Not Required to Offer a Qualified Joint and Survivor Annuity)**  
**(Sample Form)**

Dear Douglas Lewis:

As a participant in the GBI Salaried Plan (Plan) you may select the form of payment you prefer from those described below. If you select a payment form that provides a death benefit, your beneficiary will be your spouse, if you are married.

If you fall into one of these two categories:

- not married, or
- married, but with your spouse's consent, designated a beneficiary other than your spouse,

the person receiving those benefits will be the person designated on the latest Beneficiary Designation Form filed with the administrator. You should review that form to ensure that it reflects your current wishes.

Normally, your benefits will begin shortly after you reach the Plan's retirement ages.

If you have any questions about completing this form, contact the Plan Administrator.

**DISTRIBUTION REQUEST**

Subject to any limitations contained in the Plan and required by law, I request that my benefits be paid in the form selected from those listed below. I also request that my benefits begin on the date specified below.

Note to participant. The Plan Administrator has attempted to calculate the amount payable under each option. However, the final payment amount may be slightly different.

\_\_\_\_\_ **Lump Sum** payment in the approximate amount \$\_\_\_\_\_.

\_\_\_\_\_ **Monthly Installments** for (check one only):

five years\_\_\_\_\_      ten years\_\_\_\_\_      fifteen years\_\_\_\_\_

If you select the Monthly Installments payment form, benefits will stop at the end of the period you select. If you die before the end of the period you select, payments will continue to your beneficiary until the payments to you plus the payments to your beneficiary have been made for the period you selected. If you select this payment form, your monthly benefit will be:

- If you select payments for five years, approximately \$0.00
- If you select payments for ten years, approximately \$0.00
- If you select payments for fifteen years, approximately \$0.00

If benefits are to be paid as a lump sum, a nonperiodic distribution, or a distribution that is to be paid over the shorter of my life expectancy, or the joint life expectancies of my beneficiary and me, or ten years, they are to be paid:

\_\_\_\_\_ Directly to me; or

\_\_\_\_\_ Directly to another plan (including an IRA).

The name and address of the plan administrator of the other plan is:

-----  
-----  
-----

Social Security Number: \_\_\_\_\_

Account Number: \_\_\_\_\_

I want my benefits to begin on:\_\_\_\_\_.

By signing below, I agree to receive my plan benefits in the form selected above. I also:

- Acknowledge that I received IRS form W-4P and understand that I may have federal income tax withheld from my distribution.
- Understand that I may be required to pay estimated federal income taxes and may incur substantial penalties if my withholding and estimated tax payments are too low; and
- Understand that I may change my benefit payment form only before my benefits begin.

I have reviewed my Beneficiary Designation Form and affirm that it either: (i) reflects my current wishes; or (ii) I have filed a revised beneficiary designation.

Participant's signature: \_\_\_\_\_

Date: \_\_\_\_\_

**TO BE COMPLETED BY PLAN ADMINISTRATOR (or designee):**

Received on \_\_\_\_\_ 19 \_\_\_\_\_

Received by: \_\_\_\_\_  
(Plan Administrator's signature)

\_\_\_\_\_  
Address  
\_\_\_\_\_  
\_\_\_\_\_



Calculation Name: KUSPTEST  
As of Date: 07/01/2000

Employee	Lewis,Douglas	Calc Date	09/05/2000	Reason Code	TV-Deferred Pymt
Social Security	058-39-2799	Calc Time	15:11:02	Event Date	06/30/2007

Calculation Messages

ALIASE VEST\_P1\_CS ALREADY ASSIGNED A VALUE, NEW ASSIGNMENT WAS ACCEPTED.- Calc:KUSPTEST Empl:KU0001 Plan:KUSP FR:KUS\_BE\_F2  
Warning: Age Adjustment from 62.000000 to 65.000000 was not done, conflicting sub-adj definition(s). KUSPTEST KU0001 KUSP KUS\_ELPIAF

WARNING: Alias KUS\_BF\_D1 has been assigned a new value. - Calc:KUSPTEST Empl:KU0001 Plan:KUSP FR:KUS\_BF\_F  
ALIASE KUS\_BF\_D1 ALREADY ASSIGNED A VALUE, NEW ASSIGNMENT WAS ACCEPTED.- Calc:KUSPTEST Empl:KU0001 Plan:KUSP FR:KUS\_EL\_F  
WARNING: Alias KUS\_BF\_D2 has been assigned a new value. - Calc:KUSPTEST Empl:KU0001 Plan:KUSP FR:KUS\_BF\_F2

Employee Information

Lewis,Douglas		Employee ID	KU0001
3569 Malta Ave	( )	Sex	Male
Newark, NJ 07112		Birthdate	06/29/1947
		Marital Status	Married
		Spouse	Lewis,Nely Garcia
		Spouse Birthdate	06/18/1979

Employment History

Action	Reason	Code	History	Employee Type	Date	Employee Type
01/01/1980	Hire					

Calculation Name: KUSPTEST  
Plan Name: KUSP

Employee Lewis,Douglas Calc Date 09/05/2000 BCD Dt 06/29/2012 Reason Code TV-Deferred Pymt  
Social Security 058-39-2799 Calc Time 15:11:02 LS Dt 06/29/2012 Event Date 06/30/2007

Plan Overrides

Assumed Earnings Amt: \$0.00 Assumed Hours Amt: 0.000000  
Wage Base Escalation Rate: 0.000000 Assumed CPI Pct Inc 0.000000  
Assumed Salary Scale Pct Incr: 0.000000 Assumed Contributions Pct: 0.000000  
Grant Full Service Credit: N Spouse Eligibility Override:  
Beneficiary DOB Override: Beneficiary SEX Override:

Beneficiary Information

PLAN: Spouse Eligibility:  
CONTINGENT: Beneficiary Name: Lewis,Nely Garcia  
Beneficiary DOB : 06/18/1979  
Beneficiary SEX : F

Optional Forms

Splan Optional Forms

Form: Joint & Survivor Annuity Guaranteed Payment: 0.00 Percent Continued: 50.00 Factor: 0.802547

Type	Total (Unlimited)	NonTax (Unlimited)	Total (Limited)	NonTax (Limited)
Retiree Amount	\$10,449.43	\$0.00	\$1,449.05	\$0.00
Plan Beneficiary Amount	\$5,224.72	\$0.00	\$724.53	\$0.00

\*

Form: Life Annuity Guaranteed Payment: 0.00 Percent Continued: 0.00 Factor: 1.000000

Type	Total (Unlimited)	NonTax (Unlimited)	Total (Limited)	NonTax (Limited)
Retiree Amount	\$13,020.34	\$0.00	\$1,805.56	\$0.00

Form: Lump Sum Guaranteed Payment: 0.00 Percent Continued: 0.00 Factor: 127.747896

Type	Total (Unlimited)	NonTax (Unlimited)	Total (Limited)	NonTax (Limited)
Retiree Amount	\$1,663,321.04	\$0.00	\$1,663,321.04	\$0.00

\* Denotes the qualified joint and survivor optional form.

Calculation Name: KUSPTEST

Plan Name: KUSP

Employee Lewis, Douglas      Calc Date 09/05/2000      BCD Dt 06/29/2012      Reason Code      TV-Deferred Pymt  
Social Security 058-39-2799      Calc Time 15:11:02      LS Dt 06/29/2012      Event Date      06/30/2007

Splan Optional Forms

Form: Joint & Survivor Annuity      Guaranteed Payment:      0.00 Percent Continued:      50.00      Factor:      0.802547

Type	Total (Unlimited)	NonTax (Unlimited)	Total (Limited)	NonTax (Limited)
Retiree Amount	\$10,449.43	\$0.00	\$1,449.05	\$0.00
Plan Beneficiary Amount	\$5,224.72	\$0.00	\$724.53	\$0.00

\*

Form: Life Annuity      Guaranteed Payment:      0.00 Percent Continued:      0.00      Factor:      1.000000

Type	Total (Unlimited)	NonTax (Unlimited)	Total (Limited)	NonTax (Limited)
Retiree Amount	\$13,020.34	\$0.00	\$1,805.56	\$0.00

Form: Lump Sum      Guaranteed Payment:      0.00 Percent Continued:      0.00      Factor:      127.747896

Type	Total (Unlimited)	NonTax (Unlimited)	Total (Limited)	NonTax (Limited)
Retiree Amount	\$1,663,321.04	\$0.00	\$1,663,321.04	\$0.00

\* Denotes the qualified joint and survivor optional form.

Benefit Calculation

Normal Retirement Date:  
Early Retirement Date:

Benefit Amount  
Splan Benefit Formula PIA      \$7,526.17  
Automatic Spouse Benefit      \$0.00  
Monthly Payment Life Annuity

Benefit Amount  
SPlan Cash Balance Formula      \$13,020.34  
Automatic Spouse Benefit      \$0.00  
Monthly Payment Life Annuity

Service

Splan Benefit Service  
27.500000 Years as of Event Date (06/30/2007)

Period Start	Process Through	Period End	Hours	Breaks for Period	Accumulated Service Breaks	Service w/ Breaks	Service w/o Breaks	Service Adjustment	Accumulated Service
01/01/1980	12/31/1980	12/31/1980	0	0.000000	0.000000	1.000000	1.000000	0.000000	1.000000
01/01/1981	12/31/1981	12/31/1981	0	0.000000	0.000000	1.000000	1.000000	0.000000	2.000000
01/01/1982	12/31/1982	12/31/1982	0	0.000000	0.000000	1.000000	1.000000	0.000000	3.000000
01/01/1983	12/31/1983	12/31/1983	0	0.000000	0.000000	1.000000	1.000000	0.000000	4.000000
01/01/1984	12/31/1984	12/31/1984	0	0.000000	0.000000	1.000000	1.000000	0.000000	5.000000
01/01/1985	12/31/1985	12/31/1985	0	0.000000	0.000000	1.000000	1.000000	0.000000	6.000000
01/01/1986	12/31/1986	12/31/1986	0	0.000000	0.000000	1.000000	1.000000	0.000000	7.000000
01/01/1987	12/31/1987	12/31/1987	0	0.000000	0.000000	1.000000	1.000000	0.000000	8.000000
01/01/1988	12/31/1988	12/31/1988	0	0.000000	0.000000	1.000000	1.000000	0.000000	9.000000
01/01/1989	12/31/1989	12/31/1989	0	0.000000	0.000000	1.000000	1.000000	0.000000	10.000000
01/01/1990	12/31/1990	12/31/1990	0	0.000000	0.000000	1.000000	1.000000	0.000000	11.000000
01/01/1991	12/31/1991	12/31/1991	0	0.000000	0.000000	1.000000	1.000000	0.000000	12.000000

Calculation Name: KUSPTEST

Plan Name: KUSP

Employee Lewis, Douglas      Calc Date 09/05/2000      BCD Dt 06/29/2012      Reason Code      TV-Deferred Pymt  
Social Security 058-39-2799      Calc Time 15:11:02      LS Dt 06/29/2012      Event Date      06/30/2007

01/01/1992	12/31/1992	12/31/1992	0	0.000000	0.000000	1.000000	1.000000	0.000000	13.000000
01/01/1993	12/31/1993	12/31/1993	0	0.000000	0.000000	1.000000	1.000000	0.000000	14.000000
01/01/1994	12/31/1994	12/31/1994	0	0.000000	0.000000	1.000000	1.000000	0.000000	15.000000
01/01/1995	12/31/1995	12/31/1995	0	0.000000	0.000000	1.000000	1.000000	0.000000	16.000000
01/01/1996	12/31/1996	12/31/1996	0	0.000000	0.000000	1.000000	1.000000	0.000000	17.000000
01/01/1997	12/31/1997	12/31/1997	0	0.000000	0.000000	1.000000	1.000000	0.000000	18.000000
01/01/1998	12/31/1998	12/31/1998	0	0.000000	0.000000	1.000000	1.000000	0.000000	19.000000
01/01/1999	12/31/1999	12/31/1999	0	0.000000	0.000000	1.000000	1.000000	0.000000	20.000000
01/01/2000	12/31/2000	12/31/2000	0	0.000000	0.000000	1.000000	1.000000	0.000000	21.000000
01/01/2001	12/31/2001	12/31/2001	0	0.000000	0.000000	1.000000	1.000000	0.000000	22.000000
01/01/2002	12/31/2002	12/31/2002	0	0.000000	0.000000	1.000000	1.000000	0.000000	23.000000
01/01/2003	12/31/2003	12/31/2003	0	0.000000	0.000000	1.000000	1.000000	0.000000	24.000000
01/01/2004	12/31/2004	12/31/2004	0	0.000000	0.000000	1.000000	1.000000	0.000000	25.000000
01/01/2005	12/31/2005	12/31/2005	0	0.000000	0.000000	1.000000	1.000000	0.000000	26.000000
01/01/2006	12/31/2006	12/31/2006	0	0.000000	0.000000	1.000000	1.000000	0.000000	27.000000
01/01/2007	06/30/2007	06/30/2007	0	0.000000	0.000000	0.500000	0.500000	0.000000	27.500000

Splan Participation Service

27.498900 Years as of Event Date (06/30/2007)

Period Start	Process Through	Period End	Hours	Breaks for Period	Accumulated Service Breaks	w/ Breaks	Service w/o Breaks	Service Adjustment	Accumulated Service
01/01/1980	01/31/1980	01/31/1980	0	0.000000	0.000000	0.083330	0.083330	0.000000	0.083330
02/01/1980	02/29/1980	02/29/1980	0	0.000000	0.000000	0.083330	0.083330	0.000000	0.166660
03/01/1980	03/31/1980	03/31/1980	0	0.000000	0.000000	0.083330	0.083330	0.000000	0.249990
04/01/1980	04/30/1980	04/30/1980	0	0.000000	0.000000	0.083330	0.083330	0.000000	0.333320
05/01/1980	05/31/1980	05/31/1980	0	0.000000	0.000000	0.083330	0.083330	0.000000	0.416650
06/01/1980	06/30/1980	06/30/1980	0	0.000000	0.000000	0.083330	0.083330	0.000000	0.499980
07/01/1980	07/31/1980	07/31/1980	0	0.000000	0.000000	0.083330	0.083330	0.000000	0.583310
08/01/1980	08/31/1980	08/31/1980	0	0.000000	0.000000	0.083330	0.083330	0.000000	0.666640
09/01/1980	09/30/1980	09/30/1980	0	0.000000	0.000000	0.083330	0.083330	0.000000	0.749970
10/01/1980	10/31/1980	10/31/1980	0	0.000000	0.000000	0.083330	0.083330	0.000000	0.833300
11/01/1980	11/30/1980	11/30/1980	0	0.000000	0.000000	0.083330	0.083330	0.000000	0.916630
12/01/1980	12/31/1980	12/31/1980	0	0.000000	0.000000	0.083330	0.083330	0.000000	0.999960
01/01/1981	01/31/1981	01/31/1981	0	0.000000	0.000000	0.083330	0.083330	0.000000	1.083290
02/01/1981	02/28/1981	02/28/1981	0	0.000000	0.000000	0.083330	0.083330	0.000000	1.166620
03/01/1981	03/31/1981	03/31/1981	0	0.000000	0.000000	0.083330	0.083330	0.000000	1.249950
04/01/1981	04/30/1981	04/30/1981	0	0.000000	0.000000	0.083330	0.083330	0.000000	1.333280
05/01/1981	05/31/1981	05/31/1981	0	0.000000	0.000000	0.083330	0.083330	0.000000	1.416610
06/01/1981	06/30/1981	06/30/1981	0	0.000000	0.000000	0.083330	0.083330	0.000000	1.499940
07/01/1981	07/31/1981	07/31/1981	0	0.000000	0.000000	0.083330	0.083330	0.000000	1.583270
08/01/1981	08/31/1981	08/31/1981	0	0.000000	0.000000	0.083330	0.083330	0.000000	1.666600
09/01/1981	09/30/1981	09/30/1981	0	0.000000	0.000000	0.083330	0.083330	0.000000	1.749930
10/01/1981	10/31/1981	10/31/1981	0	0.000000	0.000000	0.083330	0.083330	0.000000	1.833260
11/01/1981	11/30/1981	11/30/1981	0	0.000000	0.000000	0.083330	0.083330	0.000000	1.916590
12/01/1981	12/31/1981	12/31/1981	0	0.000000	0.000000	0.083330	0.083330	0.000000	1.999920
01/01/1982	01/31/1982	01/31/1982	0	0.000000	0.000000	0.083330	0.083330	0.000000	2.083250
02/01/1982	02/28/1982	02/28/1982	0	0.000000	0.000000	0.083330	0.083330	0.000000	2.166580
03/01/1982	03/31/1982	03/31/1982	0	0.000000	0.000000	0.083330	0.083330	0.000000	2.249910
04/01/1982	04/30/1982	04/30/1982	0	0.000000	0.000000	0.083330	0.083330	0.000000	2.333240
05/01/1982	05/31/1982	05/31/1982	0	0.000000	0.000000	0.083330	0.083330	0.000000	2.416570
06/01/1982	06/30/1982	06/30/1982	0	0.000000	0.000000	0.083330	0.083330	0.000000	2.499900
07/01/1982	07/31/1982	07/31/1982	0	0.000000	0.000000	0.083330	0.083330	0.000000	2.583230
08/01/1982	08/31/1982	08/31/1982	0	0.000000	0.000000	0.083330	0.083330	0.000000	2.666560
09/01/1982	09/30/1982	09/30/1982	0	0.000000	0.000000	0.083330	0.083330	0.000000	2.749890
10/01/1982	10/31/1982	10/31/1982	0	0.000000	0.000000	0.083330	0.083330	0.000000	2.833220
11/01/1982	11/30/1982	11/30/1982	0	0.000000	0.000000	0.083330	0.083330	0.000000	2.916550
12/01/1982	12/31/1982	12/31/1982	0	0.000000	0.000000	0.083330	0.083330	0.000000	2.999880
01/01/1983	01/31/1983	01/31/1983	0	0.000000	0.000000	0.083330	0.083330	0.000000	3.083210
02/01/1983	02/28/1983	02/28/1983	0	0.000000	0.000000	0.083330	0.083330	0.000000	3.166540
03/01/1983	03/31/1983	03/31/1983	0	0.000000	0.000000	0.083330	0.083330	0.000000	3.249870
04/01/1983	04/30/1983	04/30/1983	0	0.000000	0.000000	0.083330	0.083330	0.000000	3.333200
05/01/1983	05/31/1983	05/31/1983	0	0.000000	0.000000	0.083330	0.083330	0.000000	3.416530
06/01/1983	06/30/1983	06/30/1983	0	0.000000	0.000000	0.083330	0.083330	0.000000	3.499860
07/01/1983	07/31/1983	07/31/1983	0	0.000000	0.000000	0.083330	0.083330	0.000000	3.583190
08/01/1983	08/31/1983	08/31/1983	0	0.000000	0.000000	0.083330	0.083330	0.000000	3.666520
09/01/1983	09/30/1983	09/30/1983	0	0.000000	0.000000	0.083330	0.083330	0.000000	3.749850
10/01/1983	10/31/1983	10/31/1983	0	0.000000	0.000000	0.083330	0.083330	0.000000	3.833180
11/01/1983	11/30/1983	11/30/1983	0	0.000000	0.000000	0.083330	0.083330	0.000000	3.916510

Calculation Name: KUSPTEST

Plan Name: KUSP

Employee	Lewis,Douglas	Calc Date	09/05/2000	BCD Dt	06/29/2012	Reason Code	TV-Deferred	Pymt
Social Security	058-39-2799	Calc Time	15:11:02	LS	Dt 06/29/2012	Event Date	06/30/2007	

12/01/1983	12/31/1983	12/31/1983	0	0.000000	0.000000	0.083330	0.083330	0.000000	3.999840
01/01/1984	01/31/1984	01/31/1984	0	0.000000	0.000000	0.083330	0.083330	0.000000	4.083170
02/01/1984	02/29/1984	02/29/1984	0	0.000000	0.000000	0.083330	0.083330	0.000000	4.166500
03/01/1984	03/31/1984	03/31/1984	0	0.000000	0.000000	0.083330	0.083330	0.000000	4.249830
04/01/1984	04/30/1984	04/30/1984	0	0.000000	0.000000	0.083330	0.083330	0.000000	4.333160
05/01/1984	05/31/1984	05/31/1984	0	0.000000	0.000000	0.083330	0.083330	0.000000	4.416490
06/01/1984	06/30/1984	06/30/1984	0	0.000000	0.000000	0.083330	0.083330	0.000000	4.499820
07/01/1984	07/31/1984	07/31/1984	0	0.000000	0.000000	0.083330	0.083330	0.000000	4.583150
08/01/1984	08/31/1984	08/31/1984	0	0.000000	0.000000	0.083330	0.083330	0.000000	4.666480
09/01/1984	09/30/1984	09/30/1984	0	0.000000	0.000000	0.083330	0.083330	0.000000	4.749810
10/01/1984	10/31/1984	10/31/1984	0	0.000000	0.000000	0.083330	0.083330	0.000000	4.833140
11/01/1984	11/30/1984	11/30/1984	0	0.000000	0.000000	0.083330	0.083330	0.000000	4.916470
12/01/1984	12/31/1984	12/31/1984	0	0.000000	0.000000	0.083330	0.083330	0.000000	4.999800
01/01/1985	01/31/1985	01/31/1985	0	0.000000	0.000000	0.083330	0.083330	0.000000	5.083130
02/01/1985	02/28/1985	02/28/1985	0	0.000000	0.000000	0.083330	0.083330	0.000000	5.166460
03/01/1985	03/31/1985	03/31/1985	0	0.000000	0.000000	0.083330	0.083330	0.000000	5.249790
04/01/1985	04/30/1985	04/30/1985	0	0.000000	0.000000	0.083330	0.083330	0.000000	5.333120
05/01/1985	05/31/1985	05/31/1985	0	0.000000	0.000000	0.083330	0.083330	0.000000	5.416450
06/01/1985	06/30/1985	06/30/1985	0	0.000000	0.000000	0.083330	0.083330	0.000000	5.499780
07/01/1985	07/31/1985	07/31/1985	0	0.000000	0.000000	0.083330	0.083330	0.000000	5.583110
08/01/1985	08/31/1985	08/31/1985	0	0.000000	0.000000	0.083330	0.083330	0.000000	5.666440
09/01/1985	09/30/1985	09/30/1985	0	0.000000	0.000000	0.083330	0.083330	0.000000	5.749770
10/01/1985	10/31/1985	10/31/1985	0	0.000000	0.000000	0.083330	0.083330	0.000000	5.833100
11/01/1985	11/30/1985	11/30/1985	0	0.000000	0.000000	0.083330	0.083330	0.000000	5.916430
12/01/1985	12/31/1985	12/31/1985	0	0.000000	0.000000	0.083330	0.083330	0.000000	5.999760
01/01/1986	01/31/1986	01/31/1986	0	0.000000	0.000000	0.083330	0.083330	0.000000	6.083090
02/01/1986	02/28/1986	02/28/1986	0	0.000000	0.000000	0.083330	0.083330	0.000000	6.166420
03/01/1986	03/31/1986	03/31/1986	0	0.000000	0.000000	0.083330	0.083330	0.000000	6.249750
04/01/1986	04/30/1986	04/30/1986	0	0.000000	0.000000	0.083330	0.083330	0.000000	6.333080
05/01/1986	05/31/1986	05/31/1986	0	0.000000	0.000000	0.083330	0.083330	0.000000	6.416410
06/01/1986	06/30/1986	06/30/1986	0	0.000000	0.000000	0.083330	0.083330	0.000000	6.499740
07/01/1986	07/31/1986	07/31/1986	0	0.000000	0.000000	0.083330	0.083330	0.000000	6.583070
08/01/1986	08/31/1986	08/31/1986	0	0.000000	0.000000	0.083330	0.083330	0.000000	6.666400
09/01/1986	09/30/1986	09/30/1986	0	0.000000	0.000000	0.083330	0.083330	0.000000	6.749730
10/01/1986	10/31/1986	10/31/1986	0	0.000000	0.000000	0.083330	0.083330	0.000000	6.833060
11/01/1986	11/30/1986	11/30/1986	0	0.000000	0.000000	0.083330	0.083330	0.000000	6.916390
12/01/1986	12/31/1986	12/31/1986	0	0.000000	0.000000	0.083330	0.083330	0.000000	6.999720
01/01/1987	01/31/1987	01/31/1987	0	0.000000	0.000000	0.083330	0.083330	0.000000	7.083050
02/01/1987	02/28/1987	02/28/1987	0	0.000000	0.000000	0.083330	0.083330	0.000000	7.166380
03/01/1987	03/31/1987	03/31/1987	0	0.000000	0.000000	0.083330	0.083330	0.000000	7.249710
04/01/1987	04/30/1987	04/30/1987	0	0.000000	0.000000	0.083330	0.083330	0.000000	7.333040
05/01/1987	05/31/1987	05/31/1987	0	0.000000	0.000000	0.083330	0.083330	0.000000	7.416370
06/01/1987	06/30/1987	06/30/1987	0	0.000000	0.000000	0.083330	0.083330	0.000000	7.499700
07/01/1987	07/31/1987	07/31/1987	0	0.000000	0.000000	0.083330	0.083330	0.000000	7.583030
08/01/1987	08/31/1987	08/31/1987	0	0.000000	0.000000	0.083330	0.083330	0.000000	7.666360
09/01/1987	09/30/1987	09/30/1987	0	0.000000	0.000000	0.083330	0.083330	0.000000	7.749690
10/01/1987	10/31/1987	10/31/1987	0	0.000000	0.000000	0.083330	0.083330	0.000000	7.833020
11/01/1987	11/30/1987	11/30/1987	0	0.000000	0.000000	0.083330	0.083330	0.000000	7.916350
12/01/1987	12/31/1987	12/31/1987	0	0.000000	0.000000	0.083330	0.083330	0.000000	7.999680
01/01/1988	01/31/1988	01/31/1988	0	0.000000	0.000000	0.083330	0.083330	0.000000	8.083010
02/01/1988	02/29/1988	02/29/1988	0	0.000000	0.000000	0.083330	0.083330	0.000000	8.166340
03/01/1988	03/31/1988	03/31/1988	0	0.000000	0.000000	0.083330	0.083330	0.000000	8.249670
04/01/1988	04/30/1988	04/30/1988	0	0.000000	0.000000	0.083330	0.083330	0.000000	8.333000
05/01/1988	05/31/1988	05/31/1988	0	0.000000	0.000000	0.083330	0.083330	0.000000	8.416330
06/01/1988	06/30/1988	06/30/1988	0	0.000000	0.000000	0.083330	0.083330	0.000000	8.499660
07/01/1988	07/31/1988	07/31/1988	0	0.000000	0.000000	0.083330	0.083330	0.000000	8.582990
08/01/1988	08/31/1988	08/31/1988	0	0.000000	0.000000	0.083330	0.083330	0.000000	8.666320
09/01/1988	09/30/1988	09/30/1988	0	0.000000	0.000000	0.083330	0.083330	0.000000	8.749650
10/01/1988	10/31/1988	10/31/1988	0	0.000000	0.000000	0.083330	0.083330	0.000000	8.832980
11/01/1988	11/30/1988	11/30/1988	0	0.000000	0.000000	0.083330	0.083330	0.000000	8.916310
12/01/1988	12/31/1988	12/31/1988	0	0.000000	0.000000	0.083330	0.083330	0.000000	8.999640
01/01/1989	01/31/1989	01/31/1989	0	0.000000	0.000000	0.083330	0.083330	0.000000	9.082970
02/01/1989	02/28/1989	02/28/1989	0	0.000000	0.000000	0.083330	0.083330	0.000000	9.166300
03/01/1989	03/31/1989	03/31/1989	0	0.000000	0.000000	0.083330	0.083330	0.000000	9.249630
04/01/1989	04/30/1989	04/30/1989	0	0.000000	0.000000	0.083330	0.083330	0.000000	9.332960
05/01/1989	05/31/1989	05/31/1989	0	0.000000	0.000000	0.083330	0.083330	0.000000	9.416290
06/01/1989	06/30/1989	06/30/1989	0	0.000000	0.000000	0.083330	0.083330	0.000000	9.499620
07/01/1989	07/31/1989	07/31/1989	0	0.000000	0.000000	0.083330	0.083330	0.000000	9.582950
08/01/1989	08/31/1989	08/31/1989	0	0.000000	0.000000	0.083330	0.083330	0.000000	9.666280
09/01/1989	09/30/1989	09/30/1989	0	0.000000	0.000000	0.083330	0.083330	0.000000	9.749610

PeopleSoft  
CALCULATION WORKSHEET

Report ID: PAT06B

Page No. 6  
Run Date 09/05/2000  
Run Time 15:20:24

Calculation Name: KUSPTEST

Plan Name: KUSP

Employee Lewis, Douglas      Calc Date 09/05/2000      BCD Dt 06/29/2012      Reason Code      TV-Deferred Pymt  
Social Security 058-39-2799      Calc Time 15:11:02      LS Dt 06/29/2012      Event Date      06/30/2007

10/01/1989	10/31/1989	10/31/1989	0	0.000000	0.000000	0.083330	0.083330	0.000000	9.832940
11/01/1989	11/30/1989	11/30/1989	0	0.000000	0.000000	0.083330	0.083330	0.000000	9.916270
12/01/1989	12/31/1989	12/31/1989	0	0.000000	0.000000	0.083330	0.083330	0.000000	9.999600
01/01/1990	01/31/1990	01/31/1990	0	0.000000	0.000000	0.083330	0.083330	0.000000	10.082930
02/01/1990	02/28/1990	02/28/1990	0	0.000000	0.000000	0.083330	0.083330	0.000000	10.166260
03/01/1990	03/31/1990	03/31/1990	0	0.000000	0.000000	0.083330	0.083330	0.000000	10.249590
04/01/1990	04/30/1990	04/30/1990	0	0.000000	0.000000	0.083330	0.083330	0.000000	10.332920
05/01/1990	05/31/1990	05/31/1990	0	0.000000	0.000000	0.083330	0.083330	0.000000	10.416250
06/01/1990	06/30/1990	06/30/1990	0	0.000000	0.000000	0.083330	0.083330	0.000000	10.499580
07/01/1990	07/31/1990	07/31/1990	0	0.000000	0.000000	0.083330	0.083330	0.000000	10.582910
08/01/1990	08/31/1990	08/31/1990	0	0.000000	0.000000	0.083330	0.083330	0.000000	10.666240
09/01/1990	09/30/1990	09/30/1990	0	0.000000	0.000000	0.083330	0.083330	0.000000	10.749570
10/01/1990	10/31/1990	10/31/1990	0	0.000000	0.000000	0.083330	0.083330	0.000000	10.832900
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12/01/1990	12/31/1990	12/31/1990	0	0.000000	0.000000	0.083330	0.083330	0.000000	10.999560
01/01/1991	01/31/1991	01/31/1991	0	0.000000	0.000000	0.083330	0.083330	0.000000	11.082890
02/01/1991	02/28/1991	02/28/1991	0	0.000000	0.000000	0.083330	0.083330	0.000000	11.166220
03/01/1991	03/31/1991	03/31/1991	0	0.000000	0.000000	0.083330	0.083330	0.000000	11.249550
04/01/1991	04/30/1991	04/30/1991	0	0.000000	0.000000	0.083330	0.083330	0.000000	11.332880
05/01/1991	05/31/1991	05/31/1991	0	0.000000	0.000000	0.083330	0.083330	0.000000	11.416210
06/01/1991	06/30/1991	06/30/1991	0	0.000000	0.000000	0.083330	0.083330	0.000000	11.499540
07/01/1991	07/31/1991	07/31/1991	0	0.000000	0.000000	0.083330	0.083330	0.000000	11.582870
08/01/1991	08/31/1991	08/31/1991	0	0.000000	0.000000	0.083330	0.083330	0.000000	11.666200
09/01/1991	09/30/1991	09/30/1991	0	0.000000	0.000000	0.083330	0.083330	0.000000	11.749530
10/01/1991	10/31/1991	10/31/1991	0	0.000000	0.000000	0.083330	0.083330	0.000000	11.832860
11/01/1991	11/30/1991	11/30/1991	0	0.000000	0.000000	0.083330	0.083330	0.000000	11.916190
12/01/1991	12/31/1991	12/31/1991	0	0.000000	0.000000	0.083330	0.083330	0.000000	11.999520
01/01/1992	01/31/1992	01/31/1992	0	0.000000	0.000000	0.083330	0.083330	0.000000	12.082850
02/01/1992	02/29/1992	02/29/1992	0	0.000000	0.000000	0.083330	0.083330	0.000000	12.166180
03/01/1992	03/31/1992	03/31/1992	0	0.000000	0.000000	0.083330	0.083330	0.000000	12.249510
04/01/1992	04/30/1992	04/30/1992	0	0.000000	0.000000	0.083330	0.083330	0.000000	12.332840
05/01/1992	05/31/1992	05/31/1992	0	0.000000	0.000000	0.083330	0.083330	0.000000	12.416170
06/01/1992	06/30/1992	06/30/1992	0	0.000000	0.000000	0.083330	0.083330	0.000000	12.499500
07/01/1992	07/31/1992	07/31/1992	0	0.000000	0.000000	0.083330	0.083330	0.000000	12.582830
08/01/1992	08/31/1992	08/31/1992	0	0.000000	0.000000	0.083330	0.083330	0.000000	12.666160
09/01/1992	09/30/1992	09/30/1992	0	0.000000	0.000000	0.083330	0.083330	0.000000	12.749490
10/01/1992	10/31/1992	10/31/1992	0	0.000000	0.000000	0.083330	0.083330	0.000000	12.832820
11/01/1992	11/30/1992	11/30/1992	0	0.000000	0.000000	0.083330	0.083330	0.000000	12.916150
12/01/1992	12/31/1992	12/31/1992	0	0.000000	0.000000	0.083330	0.083330	0.000000	12.999480
01/01/1993	01/31/1993	01/31/1993	0	0.000000	0.000000	0.083330	0.083330	0.000000	13.082810
02/01/1993	02/28/1993	02/28/1993	0	0.000000	0.000000	0.083330	0.083330	0.000000	13.166140
03/01/1993	03/31/1993	03/31/1993	0	0.000000	0.000000	0.083330	0.083330	0.000000	13.249470
04/01/1993	04/30/1993	04/30/1993	0	0.000000	0.000000	0.083330	0.083330	0.000000	13.332800
05/01/1993	05/31/1993	05/31/1993	0	0.000000	0.000000	0.083330	0.083330	0.000000	13.416130
06/01/1993	06/30/1993	06/30/1993	0	0.000000	0.000000	0.083330	0.083330	0.000000	13.499460
07/01/1993	07/31/1993	07/31/1993	0	0.000000	0.000000	0.083330	0.083330	0.000000	13.582790
08/01/1993	08/31/1993	08/31/1993	0	0.000000	0.000000	0.083330	0.083330	0.000000	13.666120
09/01/1993	09/30/1993	09/30/1993	0	0.000000	0.000000	0.083330	0.083330	0.000000	13.749450
10/01/1993	10/31/1993	10/31/1993	0	0.000000	0.000000	0.083330	0.083330	0.000000	13.832780
11/01/1993	11/30/1993	11/30/1993	0	0.000000	0.000000	0.083330	0.083330	0.000000	13.916110
12/01/1993	12/31/1993	12/31/1993	0	0.000000	0.000000	0.083330	0.083330	0.000000	13.999440
01/01/1994	01/31/1994	01/31/1994	0	0.000000	0.000000	0.083330	0.083330	0.000000	14.082770
02/01/1994	02/28/1994	02/28/1994	0	0.000000	0.000000	0.083330	0.083330	0.000000	14.166100
03/01/1994	03/31/1994	03/31/1994	0	0.000000	0.000000	0.083330	0.083330	0.000000	14.249430
04/01/1994	04/30/1994	04/30/1994	0	0.000000	0.000000	0.083330	0.083330	0.000000	14.332760
05/01/1994	05/31/1994	05/31/1994	0	0.000000	0.000000	0.083330	0.083330	0.000000	14.416090
06/01/1994	06/30/1994	06/30/1994	0	0.000000	0.000000	0.083330	0.083330	0.000000	14.499420
07/01/1994	07/31/1994	07/31/1994	0	0.000000	0.000000	0.083330	0.083330	0.000000	14.582750
08/01/1994	08/31/1994	08/31/1994	0	0.000000	0.000000	0.083330	0.083330	0.000000	14.666080
09/01/1994	09/30/1994	09/30/1994	0	0.000000	0.000000	0.083330	0.083330	0.000000	14.749410
10/01/1994	10/31/1994	10/31/1994	0	0.000000	0.000000	0.083330	0.083330	0.000000	14.832740
11/01/1994	11/30/1994	11/30/1994	0	0.000000	0.000000	0.083330	0.083330	0.000000	14.916070
12/01/1994	12/31/1994	12/31/1994	0	0.000000	0.000000	0.083330	0.083330	0.000000	14.999400
01/01/1995	01/31/1995	01/31/1995	0	0.000000	0.000000	0.083330	0.083330	0.000000	15.082730
02/01/1995	02/28/1995	02/28/1995	0	0.000000	0.000000	0.083330	0.083330	0.000000	15.166060
03/01/1995	03/31/1995	03/31/1995	0	0.000000	0.000000	0.083330	0.083330	0.000000	15.249390
04/01/1995	04/30/1995	04/30/1995	0	0.000000	0.000000	0.083330	0.083330	0.000000	15.332720
05/01/1995	05/31/1995	05/31/1995	0	0.000000	0.000000	0.083330	0.083330	0.000000	15.416050
06/01/1995	06/30/1995	06/30/1995	0	0.000000	0.000000	0.083330	0.083330	0.000000	15.499380
07/01/1995	07/31/1995	07/31/1995	0	0.000000	0.000000	0.083330	0.083330	0.000000	15.582710

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CALCULATION WORKSHEET

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Run Date 09/05/2000  
Run Time 15:20:24

Calculation Name: KUSPTEST  
Plan Name: KUSP

Employee Lewis, Douglas      Calc Date 09/05/2000      BCD Dt 06/29/2012      Reason Code      TV-Deferred Pymt  
Social Security 058-39-2799      Calc Time 15:11:02      LS Dt 06/29/2012      Event Date      06/30/2007

Employee	Start Date	End Date	Rate	CD	BCD Dt	LS Dt	Reason Code	TV-Deferred Pymt	
08/01/1995	08/31/1995	08/31/1995	0	0.000000	0.000000	0.083330	0.083330	0.000000	15.666040
09/01/1995	09/30/1995	09/30/1995	0	0.000000	0.000000	0.083330	0.083330	0.000000	15.749370
10/01/1995	10/31/1995	10/31/1995	0	0.000000	0.000000	0.083330	0.083330	0.000000	15.832700
11/01/1995	11/30/1995	11/30/1995	0	0.000000	0.000000	0.083330	0.083330	0.000000	15.916030
12/01/1995	12/31/1995	12/31/1995	0	0.000000	0.000000	0.083330	0.083330	0.000000	15.999360
01/01/1996	01/31/1996	01/31/1996	0	0.000000	0.000000	0.083330	0.083330	0.000000	16.082690
02/01/1996	02/29/1996	02/29/1996	0	0.000000	0.000000	0.083330	0.083330	0.000000	16.166020
03/01/1996	03/31/1996	03/31/1996	0	0.000000	0.000000	0.083330	0.083330	0.000000	16.249350
04/01/1996	04/30/1996	04/30/1996	0	0.000000	0.000000	0.083330	0.083330	0.000000	16.332680
05/01/1996	05/31/1996	05/31/1996	0	0.000000	0.000000	0.083330	0.083330	0.000000	16.416010
06/01/1996	06/30/1996	06/30/1996	0	0.000000	0.000000	0.083330	0.083330	0.000000	16.499340
07/01/1996	07/31/1996	07/31/1996	0	0.000000	0.000000	0.083330	0.083330	0.000000	16.582670
08/01/1996	08/31/1996	08/31/1996	0	0.000000	0.000000	0.083330	0.083330	0.000000	16.666000
09/01/1996	09/30/1996	09/30/1996	0	0.000000	0.000000	0.083330	0.083330	0.000000	16.749330
10/01/1996	10/31/1996	10/31/1996	0	0.000000	0.000000	0.083330	0.083330	0.000000	16.832660
11/01/1996	11/30/1996	11/30/1996	0	0.000000	0.000000	0.083330	0.083330	0.000000	16.915990
12/01/1996	12/31/1996	12/31/1996	0	0.000000	0.000000	0.083330	0.083330	0.000000	16.999320
01/01/1997	01/31/1997	01/31/1997	0	0.000000	0.000000	0.083330	0.083330	0.000000	17.082650
02/01/1997	02/28/1997	02/28/1997	0	0.000000	0.000000	0.083330	0.083330	0.000000	17.165980
03/01/1997	03/31/1997	03/31/1997	0	0.000000	0.000000	0.083330	0.083330	0.000000	17.249310
04/01/1997	04/30/1997	04/30/1997	0	0.000000	0.000000	0.083330	0.083330	0.000000	17.332640
05/01/1997	05/31/1997	05/31/1997	0	0.000000	0.000000	0.083330	0.083330	0.000000	17.415970
06/01/1997	06/30/1997	06/30/1997	0	0.000000	0.000000	0.083330	0.083330	0.000000	17.499300
07/01/1997	07/31/1997	07/31/1997	0	0.000000	0.000000	0.083330	0.083330	0.000000	17.582630
08/01/1997	08/31/1997	08/31/1997	0	0.000000	0.000000	0.083330	0.083330	0.000000	17.665960
09/01/1997	09/30/1997	09/30/1997	0	0.000000	0.000000	0.083330	0.083330	0.000000	17.749290
10/01/1997	10/31/1997	10/31/1997	0	0.000000	0.000000	0.083330	0.083330	0.000000	17.832620
11/01/1997	11/30/1997	11/30/1997	0	0.000000	0.000000	0.083330	0.083330	0.000000	17.915950
12/01/1997	12/31/1997	12/31/1997	0	0.000000	0.000000	0.083330	0.083330	0.000000	17.999280
01/01/1998	01/31/1998	01/31/1998	0	0.000000	0.000000	0.083330	0.083330	0.000000	18.082610
02/01/1998	02/28/1998	02/28/1998	0	0.000000	0.000000	0.083330	0.083330	0.000000	18.165940
03/01/1998	03/31/1998	03/31/1998	0	0.000000	0.000000	0.083330	0.083330	0.000000	18.249270
04/01/1998	04/30/1998	04/30/1998	0	0.000000	0.000000	0.083330	0.083330	0.000000	18.332600
05/01/1998	05/31/1998	05/31/1998	0	0.000000	0.000000	0.083330	0.083330	0.000000	18.415930
06/01/1998	06/30/1998	06/30/1998	0	0.000000	0.000000	0.083330	0.083330	0.000000	18.499260
07/01/1998	07/31/1998	07/31/1998	0	0.000000	0.000000	0.083330	0.083330	0.000000	18.582590
08/01/1998	08/31/1998	08/31/1998	0	0.000000	0.000000	0.083330	0.083330	0.000000	18.665920
09/01/1998	09/30/1998	09/30/1998	0	0.000000	0.000000	0.083330	0.083330	0.000000	18.749250
10/01/1998	10/31/1998	10/31/1998	0	0.000000	0.000000	0.083330	0.083330	0.000000	18.832580
11/01/1998	11/30/1998	11/30/1998	0	0.000000	0.000000	0.083330	0.083330	0.000000	18.915910
12/01/1998	12/31/1998	12/31/1998	0	0.000000	0.000000	0.083330	0.083330	0.000000	18.999240
01/01/1999	01/31/1999	01/31/1999	0	0.000000	0.000000	0.083330	0.083330	0.000000	19.082570
02/01/1999	02/28/1999	02/28/1999	0	0.000000	0.000000	0.083330	0.083330	0.000000	19.165900
03/01/1999	03/31/1999	03/31/1999	0	0.000000	0.000000	0.083330	0.083330	0.000000	19.249230
04/01/1999	04/30/1999	04/30/1999	0	0.000000	0.000000	0.083330	0.083330	0.000000	19.332560
05/01/1999	05/31/1999	05/31/1999	0	0.000000	0.000000	0.083330	0.083330	0.000000	19.415890
06/01/1999	06/30/1999	06/30/1999	0	0.000000	0.000000	0.083330	0.083330	0.000000	19.499220
07/01/1999	07/31/1999	07/31/1999	0	0.000000	0.000000	0.083330	0.083330	0.000000	19.582550
08/01/1999	08/31/1999	08/31/1999	0	0.000000	0.000000	0.083330	0.083330	0.000000	19.665880
09/01/1999	09/30/1999	09/30/1999	0	0.000000	0.000000	0.083330	0.083330	0.000000	19.749210
10/01/1999	10/31/1999	10/31/1999	0	0.000000	0.000000	0.083330	0.083330	0.000000	19.832540
11/01/1999	11/30/1999	11/30/1999	0	0.000000	0.000000	0.083330	0.083330	0.000000	19.915870
12/01/1999	12/31/1999	12/31/1999	0	0.000000	0.000000	0.083330	0.083330	0.000000	19.999200
01/01/2000	01/31/2000	01/31/2000	0	0.000000	0.000000	0.083330	0.083330	0.000000	20.082530
02/01/2000	02/29/2000	02/29/2000	0	0.000000	0.000000	0.083330	0.083330	0.000000	20.165860
03/01/2000	03/31/2000	03/31/2000	0	0.000000	0.000000	0.083330	0.083330	0.000000	20.249190
04/01/2000	04/30/2000	04/30/2000	0	0.000000	0.000000	0.083330	0.083330	0.000000	20.332520
05/01/2000	05/31/2000	05/31/2000	0	0.000000	0.000000	0.083330	0.083330	0.000000	20.415850
06/01/2000	06/30/2000	06/30/2000	0	0.000000	0.000000	0.083330	0.083330	0.000000	20.499180
07/01/2000	07/31/2000	07/31/2000	0	0.000000	0.000000	0.083330	0.083330	0.000000	20.582510
08/01/2000	08/31/2000	08/31/2000	0	0.000000	0.000000	0.083330	0.083330	0.000000	20.665840
09/01/2000	09/30/2000	09/30/2000	0	0.000000	0.000000	0.083330	0.083330	0.000000	20.749170
10/01/2000	10/31/2000	10/31/2000	0	0.000000	0.000000	0.083330	0.083330	0.000000	20.832500
11/01/2000	11/30/2000	11/30/2000	0	0.000000	0.000000	0.083330	0.083330	0.000000	20.915830
12/01/2000	12/31/2000	12/31/2000	0	0.000000	0.000000	0.083330	0.083330	0.000000	20.999160
01/01/2001	01/31/2001	01/31/2001	0	0.000000	0.000000	0.083330	0.083330	0.000000	21.082490
02/01/2001	02/28/2001	02/28/2001	0	0.000000	0.000000	0.083330	0.083330	0.000000	21.165820
03/01/2001	03/31/2001	03/31/2001	0	0.000000	0.000000	0.083330	0.083330	0.000000	21.249150
04/01/2001	04/30/2001	04/30/2001	0	0.000000	0.000000	0.083330	0.083330	0.000000	21.332480
05/01/2001	05/31/2001	05/31/2001	0	0.000000	0.000000	0.083330	0.083330	0.000000	21.415810

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Report ID: PAT06B

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Run Date 09/05/2000  
Run Time 15:20:24

Calculation Name: KUSPTEST  
Plan Name: KUSP

Employee Lewis, Douglas      Calc Date 09/05/2000      BCD Dt 06/29/2012      Reason Code      TV-Deferred Pymt  
Social Security 058-39-2799      Calc Time 15:11:02      LS Dt 06/29/2012      Event Date      06/30/2007

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08/01/2001	08/31/2001	08/31/2001	0	0.000000	0.000000	0.083330	0.083330	0.000000	21.665800
09/01/2001	09/30/2001	09/30/2001	0	0.000000	0.000000	0.083330	0.083330	0.000000	21.749130
10/01/2001	10/31/2001	10/31/2001	0	0.000000	0.000000	0.083330	0.083330	0.000000	21.832460
11/01/2001	11/30/2001	11/30/2001	0	0.000000	0.000000	0.083330	0.083330	0.000000	21.915790
12/01/2001	12/31/2001	12/31/2001	0	0.000000	0.000000	0.083330	0.083330	0.000000	21.999120
01/01/2002	01/31/2002	01/31/2002	0	0.000000	0.000000	0.083330	0.083330	0.000000	22.082450
02/01/2002	02/28/2002	02/28/2002	0	0.000000	0.000000	0.083330	0.083330	0.000000	22.165780
03/01/2002	03/31/2002	03/31/2002	0	0.000000	0.000000	0.083330	0.083330	0.000000	22.249110
04/01/2002	04/30/2002	04/30/2002	0	0.000000	0.000000	0.083330	0.083330	0.000000	22.332440
05/01/2002	05/31/2002	05/31/2002	0	0.000000	0.000000	0.083330	0.083330	0.000000	22.415770
06/01/2002	06/30/2002	06/30/2002	0	0.000000	0.000000	0.083330	0.083330	0.000000	22.499100
07/01/2002	07/31/2002	07/31/2002	0	0.000000	0.000000	0.083330	0.083330	0.000000	22.582430
08/01/2002	08/31/2002	08/31/2002	0	0.000000	0.000000	0.083330	0.083330	0.000000	22.665760
09/01/2002	09/30/2002	09/30/2002	0	0.000000	0.000000	0.083330	0.083330	0.000000	22.749090
10/01/2002	10/31/2002	10/31/2002	0	0.000000	0.000000	0.083330	0.083330	0.000000	22.832420
11/01/2002	11/30/2002	11/30/2002	0	0.000000	0.000000	0.083330	0.083330	0.000000	22.915750
12/01/2002	12/31/2002	12/31/2002	0	0.000000	0.000000	0.083330	0.083330	0.000000	22.999080
01/01/2003	01/31/2003	01/31/2003	0	0.000000	0.000000	0.083330	0.083330	0.000000	23.082410
02/01/2003	02/28/2003	02/28/2003	0	0.000000	0.000000	0.083330	0.083330	0.000000	23.165740
03/01/2003	03/31/2003	03/31/2003	0	0.000000	0.000000	0.083330	0.083330	0.000000	23.249070
04/01/2003	04/30/2003	04/30/2003	0	0.000000	0.000000	0.083330	0.083330	0.000000	23.332400
05/01/2003	05/31/2003	05/31/2003	0	0.000000	0.000000	0.083330	0.083330	0.000000	23.415730
06/01/2003	06/30/2003	06/30/2003	0	0.000000	0.000000	0.083330	0.083330	0.000000	23.499060
07/01/2003	07/31/2003	07/31/2003	0	0.000000	0.000000	0.083330	0.083330	0.000000	23.582390
08/01/2003	08/31/2003	08/31/2003	0	0.000000	0.000000	0.083330	0.083330	0.000000	23.665720
09/01/2003	09/30/2003	09/30/2003	0	0.000000	0.000000	0.083330	0.083330	0.000000	23.749050
10/01/2003	10/31/2003	10/31/2003	0	0.000000	0.000000	0.083330	0.083330	0.000000	23.832380
11/01/2003	11/30/2003	11/30/2003	0	0.000000	0.000000	0.083330	0.083330	0.000000	23.915710
12/01/2003	12/31/2003	12/31/2003	0	0.000000	0.000000	0.083330	0.083330	0.000000	23.999040
01/01/2004	01/31/2004	01/31/2004	0	0.000000	0.000000	0.083330	0.083330	0.000000	24.082370
02/01/2004	02/29/2004	02/29/2004	0	0.000000	0.000000	0.083330	0.083330	0.000000	24.165700
03/01/2004	03/31/2004	03/31/2004	0	0.000000	0.000000	0.083330	0.083330	0.000000	24.249030
04/01/2004	04/30/2004	04/30/2004	0	0.000000	0.000000	0.083330	0.083330	0.000000	24.332360
05/01/2004	05/31/2004	05/31/2004	0	0.000000	0.000000	0.083330	0.083330	0.000000	24.415690
06/01/2004	06/30/2004	06/30/2004	0	0.000000	0.000000	0.083330	0.083330	0.000000	24.499020
07/01/2004	07/31/2004	07/31/2004	0	0.000000	0.000000	0.083330	0.083330	0.000000	24.582350
08/01/2004	08/31/2004	08/31/2004	0	0.000000	0.000000	0.083330	0.083330	0.000000	24.665680
09/01/2004	09/30/2004	09/30/2004	0	0.000000	0.000000	0.083330	0.083330	0.000000	24.749010
10/01/2004	10/31/2004	10/31/2004	0	0.000000	0.000000	0.083330	0.083330	0.000000	24.832340
11/01/2004	11/30/2004	11/30/2004	0	0.000000	0.000000	0.083330	0.083330	0.000000	24.915670
12/01/2004	12/31/2004	12/31/2004	0	0.000000	0.000000	0.083330	0.083330	0.000000	24.999000
01/01/2005	01/31/2005	01/31/2005	0	0.000000	0.000000	0.083330	0.083330	0.000000	25.082330
02/01/2005	02/28/2005	02/28/2005	0	0.000000	0.000000	0.083330	0.083330	0.000000	25.165660
03/01/2005	03/31/2005	03/31/2005	0	0.000000	0.000000	0.083330	0.083330	0.000000	25.248990
04/01/2005	04/30/2005	04/30/2005	0	0.000000	0.000000	0.083330	0.083330	0.000000	25.332320
05/01/2005	05/31/2005	05/31/2005	0	0.000000	0.000000	0.083330	0.083330	0.000000	25.415650
06/01/2005	06/30/2005	06/30/2005	0	0.000000	0.000000	0.083330	0.083330	0.000000	25.498980
07/01/2005	07/31/2005	07/31/2005	0	0.000000	0.000000	0.083330	0.083330	0.000000	25.582310
08/01/2005	08/31/2005	08/31/2005	0	0.000000	0.000000	0.083330	0.083330	0.000000	25.665640
09/01/2005	09/30/2005	09/30/2005	0	0.000000	0.000000	0.083330	0.083330	0.000000	25.748970
10/01/2005	10/31/2005	10/31/2005	0	0.000000	0.000000	0.083330	0.083330	0.000000	25.832300
11/01/2005	11/30/2005	11/30/2005	0	0.000000	0.000000	0.083330	0.083330	0.000000	25.915630
12/01/2005	12/31/2005	12/31/2005	0	0.000000	0.000000	0.083330	0.083330	0.000000	25.998960
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03/01/2006	03/31/2006	03/31/2006	0	0.000000	0.000000	0.083330	0.083330	0.000000	26.248950
04/01/2006	04/30/2006	04/30/2006	0	0.000000	0.000000	0.083330	0.083330	0.000000	26.332280
05/01/2006	05/31/2006	05/31/2006	0	0.000000	0.000000	0.083330	0.083330	0.000000	26.415610
06/01/2006	06/30/2006	06/30/2006	0	0.000000	0.000000	0.083330	0.083330	0.000000	26.498940
07/01/2006	07/31/2006	07/31/2006	0	0.000000	0.000000	0.083330	0.083330	0.000000	26.582270
08/01/2006	08/31/2006	08/31/2006	0	0.000000	0.000000	0.083330	0.083330	0.000000	26.665600
09/01/2006	09/30/2006	09/30/2006	0	0.000000	0.000000	0.083330	0.083330	0.000000	26.748930
10/01/2006	10/31/2006	10/31/2006	0	0.000000	0.000000	0.083330	0.083330	0.000000	26.832260
11/01/2006	11/30/2006	11/30/2006	0	0.000000	0.000000	0.083330	0.083330	0.000000	26.915590
12/01/2006	12/31/2006	12/31/2006	0	0.000000	0.000000	0.083330	0.083330	0.000000	26.998920
01/01/2007	01/31/2007	01/31/2007	0	0.000000	0.000000	0.083330	0.083330	0.000000	27.082250
02/01/2007	02/28/2007	02/28/2007	0	0.000000	0.000000	0.083330	0.083330	0.000000	27.165580
03/01/2007	03/31/2007	03/31/2007	0	0.000000	0.000000	0.083330	0.083330	0.000000	27.248910

Calculation Name: KUSPTEST

Plan Name: KUSP

Employee Lewis, Douglas  
Social Security 058-39-2799  
Calc Date 09/05/2000  
Calc Time 15:11:02  
BCD Dt 06/29/2012  
LS Dt 06/29/2012  
Reason Code  
Event Date  
TV-Deferred Pymt  
06/30/2007

04/01/2007	04/30/2007	04/30/2007	0	0.000000	0.000000	0.083330	0.083330	0.000000	27.332240
05/01/2007	05/31/2007	05/31/2007	0	0.000000	0.000000	0.083330	0.083330	0.000000	27.415570
06/01/2007	06/30/2007	06/30/2007	0	0.000000	0.000000	0.083330	0.083330	0.000000	27.498900

Splan Vested Service

27.416670 Years as of Event Date (06/30/2007)

Period Start	Process Through	Period End	Hours	Breaks for Period	Accumulated Breaks	Service w/ Breaks	Service w/o Breaks	Service Adjustment	Accumulated Service
02/01/1980	12/31/1980	12/31/1980	0	0.000000	0.000000	0.916670	0.916670	0.000000	0.916670
01/01/1981	12/31/1981	12/31/1981	0	0.000000	0.000000	1.000000	1.000000	0.000000	1.916670
01/01/1982	12/31/1982	12/31/1982	0	0.000000	0.000000	1.000000	1.000000	0.000000	2.916670
01/01/1983	12/31/1983	12/31/1983	0	0.000000	0.000000	1.000000	1.000000	0.000000	3.916670
01/01/1984	12/31/1984	12/31/1984	0	0.000000	0.000000	1.000000	1.000000	0.000000	4.916670
01/01/1985	12/31/1985	12/31/1985	0	0.000000	0.000000	1.000000	1.000000	0.000000	5.916670
01/01/1986	12/31/1986	12/31/1986	0	0.000000	0.000000	1.000000	1.000000	0.000000	6.916670
01/01/1987	12/31/1987	12/31/1987	0	0.000000	0.000000	1.000000	1.000000	0.000000	7.916670
01/01/1988	12/31/1988	12/31/1988	0	0.000000	0.000000	1.000000	1.000000	0.000000	8.916670
01/01/1989	12/31/1989	12/31/1989	0	0.000000	0.000000	1.000000	1.000000	0.000000	9.916670
01/01/1990	12/31/1990	12/31/1990	0	0.000000	0.000000	1.000000	1.000000	0.000000	10.916670
01/01/1991	12/31/1991	12/31/1991	0	0.000000	0.000000	1.000000	1.000000	0.000000	11.916670
01/01/1992	12/31/1992	12/31/1992	0	0.000000	0.000000	1.000000	1.000000	0.000000	12.916670
01/01/1993	12/31/1993	12/31/1993	0	0.000000	0.000000	1.000000	1.000000	0.000000	13.916670
01/01/1994	12/31/1994	12/31/1994	0	0.000000	0.000000	1.000000	1.000000	0.000000	14.916670
01/01/1995	12/31/1995	12/31/1995	0	0.000000	0.000000	1.000000	1.000000	0.000000	15.916670
01/01/1996	12/31/1996	12/31/1996	0	0.000000	0.000000	1.000000	1.000000	0.000000	16.916670
01/01/1997	12/31/1997	12/31/1997	0	0.000000	0.000000	1.000000	1.000000	0.000000	17.916670
01/01/1998	12/31/1998	12/31/1998	0	0.000000	0.000000	1.000000	1.000000	0.000000	18.916670
01/01/1999	12/31/1999	12/31/1999	0	0.000000	0.000000	1.000000	1.000000	0.000000	19.916670
01/01/2000	12/31/2000	12/31/2000	0	0.000000	0.000000	1.000000	1.000000	0.000000	20.916670
01/01/2001	12/31/2001	12/31/2001	0	0.000000	0.000000	1.000000	1.000000	0.000000	21.916670
01/01/2002	12/31/2002	12/31/2002	0	0.000000	0.000000	1.000000	1.000000	0.000000	22.916670
01/01/2003	12/31/2003	12/31/2003	0	0.000000	0.000000	1.000000	1.000000	0.000000	23.916670
01/01/2004	12/31/2004	12/31/2004	0	0.000000	0.000000	1.000000	1.000000	0.000000	24.916670
01/01/2005	12/31/2005	12/31/2005	0	0.000000	0.000000	1.000000	1.000000	0.000000	25.916670
01/01/2006	12/31/2006	12/31/2006	0	0.000000	0.000000	1.000000	1.000000	0.000000	26.916670
01/01/2007	06/30/2007	06/30/2007	0	0.000000	0.000000	0.500000	0.500000	0.000000	27.416670

Splan Vested Service 7/1/85

27.500000 Years as of Event Date (06/30/2007)

Period Start	Process Through	Period End	Hours	Breaks for Period	Accumulated Breaks	Service w/ Breaks	Service w/o Breaks	Service Adjustment	Accumulated Service
01/01/1980	12/31/1980	12/31/1980	0	0.000000	0.000000	1.000000	1.000000	0.000000	1.000000
01/01/1981	12/31/1981	12/31/1981	0	0.000000	0.000000	1.000000	1.000000	0.000000	2.000000
01/01/1982	12/31/1982	12/31/1982	0	0.000000	0.000000	1.000000	1.000000	0.000000	3.000000
01/01/1983	12/31/1983	12/31/1983	0	0.000000	0.000000	1.000000	1.000000	0.000000	4.000000
01/01/1984	12/31/1984	12/31/1984	0	0.000000	0.000000	1.000000	1.000000	0.000000	5.000000
01/01/1985	12/31/1985	12/31/1985	0	0.000000	0.000000	1.000000	1.000000	0.000000	6.000000
01/01/1986	12/31/1986	12/31/1986	0	0.000000	0.000000	1.000000	1.000000	0.000000	7.000000
01/01/1987	12/31/1987	12/31/1987	0	0.000000	0.000000	1.000000	1.000000	0.000000	8.000000
01/01/1988	12/31/1988	12/31/1988	0	0.000000	0.000000	1.000000	1.000000	0.000000	9.000000
01/01/1989	12/31/1989	12/31/1989	0	0.000000	0.000000	1.000000	1.000000	0.000000	10.000000
01/01/1990	12/31/1990	12/31/1990	0	0.000000	0.000000	1.000000	1.000000	0.000000	11.000000
01/01/1991	12/31/1991	12/31/1991	0	0.000000	0.000000	1.000000	1.000000	0.000000	12.000000
01/01/1992	12/31/1992	12/31/1992	0	0.000000	0.000000	1.000000	1.000000	0.000000	13.000000
01/01/1993	12/31/1993	12/31/1993	0	0.000000	0.000000	1.000000	1.000000	0.000000	14.000000
01/01/1994	12/31/1994	12/31/1994	0	0.000000	0.000000	1.000000	1.000000	0.000000	15.000000
01/01/1995	12/31/1995	12/31/1995	0	0.000000	0.000000	1.000000	1.000000	0.000000	16.000000
01/01/1996	12/31/1996	12/31/1996	0	0.000000	0.000000	1.000000	1.000000	0.000000	17.000000
01/01/1997	12/31/1997	12/31/1997	0	0.000000	0.000000	1.000000	1.000000	0.000000	18.000000
01/01/1998	12/31/1998	12/31/1998	0	0.000000	0.000000	1.000000	1.000000	0.000000	19.000000
01/01/1999	12/31/1999	12/31/1999	0	0.000000	0.000000	1.000000	1.000000	0.000000	20.000000
01/01/2000	12/31/2000	12/31/2000	0	0.000000	0.000000	1.000000	1.000000	0.000000	21.000000
01/01/2001	12/31/2001	12/31/2001	0	0.000000	0.000000	1.000000	1.000000	0.000000	22.000000
01/01/2002	12/31/2002	12/31/2002	0	0.000000	0.000000	1.000000	1.000000	0.000000	23.000000
01/01/2003	12/31/2003	12/31/2003	0	0.000000	0.000000	1.000000	1.000000	0.000000	24.000000
01/01/2004	12/31/2004	12/31/2004	0	0.000000	0.000000	1.000000	1.000000	0.000000	25.000000

Calculation Name: KUSPTEST  
Plan Name: KUSP

Employee Lewis, Douglas      Calc Date 09/05/2000      BCD Dt 06/29/2012      Reason Code      TV-Deferred Pymt  
Social Security 058-39-2799      Calc Time 15:11:02      LS Dt 06/29/2012      Event Date      06/30/2007

01/01/2005	12/31/2005	12/31/2005	0	0.000000	0.000000	1.000000	1.000000	0.000000	26.000000
01/01/2006	12/31/2006	12/31/2006	0	0.000000	0.000000	1.000000	1.000000	0.000000	27.000000
01/01/2007	06/30/2007	06/30/2007	0	0.000000	0.000000	0.500000	0.500000	0.000000	27.500000

Final Average Earnings

FAE for KU 415 Limits      \$21,666.66

Start Date	Stop Date	Last Process Date	Projected Y/N	Actual Earnings	Generated Earnings	Adjusted Earnings	Portion of Earnings Used
07/01/2002	07/31/2002	07/31/2002	P	0.00	0.00	21666.66	1
08/01/2002	08/31/2002	08/31/2002	P	0.00	0.00	21666.66	1
09/01/2002	09/30/2002	09/30/2002	P	0.00	0.00	21666.66	1
10/01/2002	10/31/2002	10/31/2002	P	0.00	0.00	21666.66	1
11/01/2002	11/30/2002	11/30/2002	P	0.00	0.00	21666.66	1
12/01/2002	12/31/2002	12/31/2002	P	0.00	0.00	21666.66	1
01/01/2003	01/31/2003	01/31/2003	P	0.00	0.00	21666.66	1
02/01/2003	02/28/2003	02/28/2003	P	0.00	0.00	21666.66	1
03/01/2003	03/31/2003	03/31/2003	P	0.00	0.00	21666.66	1
04/01/2003	04/30/2003	04/30/2003	P	0.00	0.00	21666.66	1
05/01/2003	05/31/2003	05/31/2003	P	0.00	0.00	21666.66	1
06/01/2003	06/30/2003	06/30/2003	P	0.00	0.00	21666.66	1
07/01/2003	07/31/2003	07/31/2003	P	0.00	0.00	21666.66	1
08/01/2003	08/31/2003	08/31/2003	P	0.00	0.00	21666.66	1
09/01/2003	09/30/2003	09/30/2003	P	0.00	0.00	21666.66	1
10/01/2003	10/31/2003	10/31/2003	P	0.00	0.00	21666.66	1
11/01/2003	11/30/2003	11/30/2003	P	0.00	0.00	21666.66	1
12/01/2003	12/31/2003	12/31/2003	P	0.00	0.00	21666.66	1
01/01/2004	01/31/2004	01/31/2004	P	0.00	0.00	21666.66	1
02/01/2004	02/29/2004	02/29/2004	P	0.00	0.00	21666.66	1
03/01/2004	03/31/2004	03/31/2004	P	0.00	0.00	21666.66	1
04/01/2004	04/30/2004	04/30/2004	P	0.00	0.00	21666.66	1
05/01/2004	05/31/2004	05/31/2004	P	0.00	0.00	21666.66	1
06/01/2004	06/30/2004	06/30/2004	P	0.00	0.00	21666.66	1
07/01/2004	07/31/2004	07/31/2004	P	0.00	0.00	21666.66	1
08/01/2004	08/31/2004	08/31/2004	P	0.00	0.00	21666.66	1
09/01/2004	09/30/2004	09/30/2004	P	0.00	0.00	21666.66	1
10/01/2004	10/31/2004	10/31/2004	P	0.00	0.00	21666.66	1
11/01/2004	11/30/2004	11/30/2004	P	0.00	0.00	21666.66	1
12/01/2004	12/31/2004	12/31/2004	P	0.00	0.00	21666.66	1
01/01/2005	01/31/2005	01/31/2005	P	0.00	0.00	21666.66	1
02/01/2005	02/28/2005	02/28/2005	P	0.00	0.00	21666.66	1
03/01/2005	03/31/2005	03/31/2005	P	0.00	0.00	21666.66	1
04/01/2005	04/30/2005	04/30/2005	P	0.00	0.00	21666.66	1
05/01/2005	05/31/2005	05/31/2005	P	0.00	0.00	21666.66	1
06/01/2005	06/30/2005	06/30/2005	P	0.00	0.00	21666.66	1
07/01/2005	07/31/2005	07/31/2005	P	0.00	0.00	21666.66	0
08/01/2005	08/31/2005	08/31/2005	P	0.00	0.00	21666.66	0
09/01/2005	09/30/2005	09/30/2005	P	0.00	0.00	21666.66	0
10/01/2005	10/31/2005	10/31/2005	P	0.00	0.00	21666.66	0
11/01/2005	11/30/2005	11/30/2005	P	0.00	0.00	21666.66	0
12/01/2005	12/31/2005	12/31/2005	P	0.00	0.00	21666.66	0
01/01/2006	01/31/2006	01/31/2006	P	0.00	0.00	21666.66	0
02/01/2006	02/28/2006	02/28/2006	P	0.00	0.00	21666.66	0
03/01/2006	03/31/2006	03/31/2006	P	0.00	0.00	21666.66	0
04/01/2006	04/30/2006	04/30/2006	P	0.00	0.00	21666.66	0
05/01/2006	05/31/2006	05/31/2006	P	0.00	0.00	21666.66	0
06/01/2006	06/30/2006	06/30/2006	P	0.00	0.00	21666.66	0
07/01/2006	07/31/2006	07/31/2006	P	0.00	0.00	21666.66	0
08/01/2006	08/31/2006	08/31/2006	P	0.00	0.00	21666.66	0
09/01/2006	09/30/2006	09/30/2006	P	0.00	0.00	21666.66	0
10/01/2006	10/31/2006	10/31/2006	P	0.00	0.00	21666.66	0
11/01/2006	11/30/2006	11/30/2006	P	0.00	0.00	21666.66	0
12/01/2006	12/31/2006	12/31/2006	P	0.00	0.00	21666.66	0

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CALCULATION WORKSHEET

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Calculation Name: KUSPTEST

Plan Name: KUSP

Employee Lewis, Douglas      Calc Date 09/05/2000      BCD Dt 06/29/2012      Reason Code      TV-Deferred Pymt  
Social Security 058-39-2799      Calc Time 15:11:02      LS Dt 06/29/2012      Event Date      06/30/2007

01/01/2007	01/31/2007	01/31/2007	P	0.00	0.00	21666.66	0
02/01/2007	02/28/2007	02/28/2007	P	0.00	0.00	21666.66	0
03/01/2007	03/31/2007	03/31/2007	P	0.00	0.00	21666.66	0
04/01/2007	04/30/2007	04/30/2007	P	0.00	0.00	21666.66	0
05/01/2007	05/31/2007	05/31/2007	P	0.00	0.00	21666.66	0
06/01/2007	06/30/2007	06/30/2007	P	0.00	0.00	21666.66	0

Splan high 5 FAE F      \$14,166.67

Start Date	Stop Date	Last Process Date	Projected Y/N	Actual Earnings	Generated Earnings	Adjusted Earnings	Portion of Earnings Used
07/01/1997	07/31/1997	07/31/1997		21666.67	0.00	13333.33	0
08/01/1997	08/31/1997	08/31/1997		21666.67	0.00	13333.33	0
09/01/1997	09/30/1997	09/30/1997		21666.67	0.00	13333.33	0
10/01/1997	10/31/1997	10/31/1997		21666.67	0.00	13333.33	0
11/01/1997	11/30/1997	11/30/1997		21666.67	0.00	13333.33	0
12/01/1997	12/31/1997	12/31/1997		21666.67	0.00	13333.33	0
01/01/1998	01/31/1998	01/31/1998		21666.67	0.00	13333.33	0
02/01/1998	02/28/1998	02/28/1998		21666.67	0.00	13333.33	0
03/01/1998	03/31/1998	03/31/1998		21666.67	0.00	13333.33	0
04/01/1998	04/30/1998	04/30/1998		21666.67	0.00	13333.33	0
05/01/1998	05/31/1998	05/31/1998		21666.67	0.00	13333.33	0
06/01/1998	06/30/1998	06/30/1998		21666.67	0.00	13333.33	0
07/01/1998	07/31/1998	07/31/1998		21666.67	0.00	13333.33	0
08/01/1998	08/31/1998	08/31/1998		21666.67	0.00	13333.33	0
09/01/1998	09/30/1998	09/30/1998		21666.67	0.00	13333.33	0
10/01/1998	10/31/1998	10/31/1998		21666.67	0.00	13333.33	0
11/01/1998	11/30/1998	11/30/1998		21666.67	0.00	13333.33	0
12/01/1998	12/31/1998	12/31/1998		21666.67	0.00	13333.33	0
01/01/1999	01/31/1999	01/31/1999		21666.67	0.00	13333.33	0
02/01/1999	02/28/1999	02/28/1999		21666.67	0.00	13333.33	0
03/01/1999	03/31/1999	03/31/1999		21666.67	0.00	13333.33	0
04/01/1999	04/30/1999	04/30/1999		21666.67	0.00	13333.33	0
05/01/1999	05/31/1999	05/31/1999		21666.67	0.00	13333.33	0
06/01/1999	06/30/1999	06/30/1999		21666.67	0.00	13333.33	0
07/01/1999	07/31/1999	07/31/1999		21666.67	0.00	13405.41	0
08/01/1999	08/31/1999	08/31/1999		21666.67	0.00	13405.41	0
09/01/1999	09/30/1999	09/30/1999		21666.67	0.00	13405.41	0
10/01/1999	10/31/1999	10/31/1999		21666.67	0.00	13405.41	0
11/01/1999	11/30/1999	11/30/1999		21666.67	0.00	13405.41	0
12/01/1999	12/31/1999	12/31/1999		20967.74	0.00	12972.97	0
01/01/2000	01/31/2000	01/31/2000		20967.74	0.00	12972.97	0
02/01/2000	02/29/2000	02/29/2000	P	0.00	0.00	13405.40	0
03/01/2000	03/31/2000	03/31/2000	P	0.00	0.00	13405.40	0
04/01/2000	04/30/2000	04/30/2000	P	0.00	0.00	13405.40	0
05/01/2000	05/31/2000	05/31/2000	P	0.00	0.00	13405.40	0
06/01/2000	06/30/2000	06/30/2000	P	0.00	0.00	13405.40	0
07/01/2000	07/31/2000	07/31/2000	P	0.00	0.00	14166.67	1
08/01/2000	08/31/2000	08/31/2000	P	0.00	0.00	14166.67	1
09/01/2000	09/30/2000	09/30/2000	P	0.00	0.00	14166.67	1
10/01/2000	10/31/2000	10/31/2000	P	0.00	0.00	14166.67	1
11/01/2000	11/30/2000	11/30/2000	P	0.00	0.00	14166.67	1
12/01/2000	12/31/2000	12/31/2000	P	0.00	0.00	14166.67	1
01/01/2001	01/31/2001	01/31/2001	P	0.00	0.00	14166.67	1
02/01/2001	02/28/2001	02/28/2001	P	0.00	0.00	14166.67	1
03/01/2001	03/31/2001	03/31/2001	P	0.00	0.00	14166.67	1
04/01/2001	04/30/2001	04/30/2001	P	0.00	0.00	14166.67	1
05/01/2001	05/31/2001	05/31/2001	P	0.00	0.00	14166.67	1
06/01/2001	06/30/2001	06/30/2001	P	0.00	0.00	14166.67	1
07/01/2001	07/31/2001	07/31/2001	P	0.00	0.00	14166.67	1
08/01/2001	08/31/2001	08/31/2001	P	0.00	0.00	14166.67	1
09/01/2001	09/30/2001	09/30/2001	P	0.00	0.00	14166.67	1
10/01/2001	10/31/2001	10/31/2001	P	0.00	0.00	14166.67	1
11/01/2001	11/30/2001	11/30/2001	P	0.00	0.00	14166.67	1
12/01/2001	12/31/2001	12/31/2001	P	0.00	0.00	14166.67	1
01/01/2002	01/31/2002	01/31/2002	P	0.00	0.00	14166.67	1
02/01/2002	02/28/2002	02/28/2002	P	0.00	0.00	14166.67	1
03/01/2002	03/31/2002	03/31/2002	P	0.00	0.00	14166.67	1
04/01/2002	04/30/2002	04/30/2002	P	0.00	0.00	14166.67	1

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Calculation Name: KUSPTEST

Plan Name: KUSP

Employee Lewis, Douglas      Calc Date 09/05/2000      BCD Dt 06/29/2012      Reason Code      TV-Deferred Pymt  
Social Security 058-39-2799      Calc Time 15:11:02      LS Dt 06/29/2012      Event Date      06/30/2007

Employee	Calc Date	BCD Dt	Reason Code	TV-Deferred Pymt
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07/01/2002	07/31/2002	07/31/2002	P	0.00
08/01/2002	08/31/2002	08/31/2002	P	0.00
09/01/2002	09/30/2002	09/30/2002	P	0.00
10/01/2002	10/31/2002	10/31/2002	P	0.00
11/01/2002	11/30/2002	11/30/2002	P	0.00
12/01/2002	12/31/2002	12/31/2002	P	0.00
01/01/2003	01/31/2003	01/31/2003	P	0.00
02/01/2003	02/28/2003	02/28/2003	P	0.00
03/01/2003	03/31/2003	03/31/2003	P	0.00
04/01/2003	04/30/2003	04/30/2003	P	0.00
05/01/2003	05/31/2003	05/31/2003	P	0.00
06/01/2003	06/30/2003	06/30/2003	P	0.00
07/01/2003	07/31/2003	07/31/2003	P	0.00
08/01/2003	08/31/2003	08/31/2003	P	0.00
09/01/2003	09/30/2003	09/30/2003	P	0.00
10/01/2003	10/31/2003	10/31/2003	P	0.00
11/01/2003	11/30/2003	11/30/2003	P	0.00
12/01/2003	12/31/2003	12/31/2003	P	0.00
01/01/2004	01/31/2004	01/31/2004	P	0.00
02/01/2004	02/29/2004	02/29/2004	P	0.00
03/01/2004	03/31/2004	03/31/2004	P	0.00
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09/01/2004	09/30/2004	09/30/2004	P	0.00
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06/01/2005	06/30/2005	06/30/2005	P	0.00
07/01/2005	07/31/2005	07/31/2005	P	0.00
08/01/2005	08/31/2005	08/31/2005	P	0.00
09/01/2005	09/30/2005	09/30/2005	P	0.00
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12/01/2005	12/31/2005	12/31/2005	P	0.00
01/01/2006	01/31/2006	01/31/2006	P	0.00
02/01/2006	02/28/2006	02/28/2006	P	0.00
03/01/2006	03/31/2006	03/31/2006	P	0.00
04/01/2006	04/30/2006	04/30/2006	P	0.00
05/01/2006	05/31/2006	05/31/2006	P	0.00
06/01/2006	06/30/2006	06/30/2006	P	0.00
07/01/2006	07/31/2006	07/31/2006	P	0.00
08/01/2006	08/31/2006	08/31/2006	P	0.00
09/01/2006	09/30/2006	09/30/2006	P	0.00
10/01/2006	10/31/2006	10/31/2006	P	0.00
11/01/2006	11/30/2006	11/30/2006	P	0.00
12/01/2006	12/31/2006	12/31/2006	P	0.00
01/01/2007	01/31/2007	01/31/2007	P	0.00
02/01/2007	02/28/2007	02/28/2007	P	0.00
03/01/2007	03/31/2007	03/31/2007	P	0.00
04/01/2007	04/30/2007	04/30/2007	P	0.00
05/01/2007	05/31/2007	05/31/2007	P	0.00
06/01/2007	06/30/2007	06/30/2007	P	0.00

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Calculation Name: KUSPTEST

Plan Name: KUSP

Employee	Lewis,Douglas	Calc Date	09/05/2000	BCD Dt	06/29/2012	Reason Code	TV-Deferred Pymt
Social Security	058-39-2799	Calc Time	15:11:02	LS Dt	06/29/2012	Event Date	06/30/2007

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Vesting

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100% vested as of Event Date (06/30/2007)  
100% vested as of Event Date (06/30/2007)

Age Adjustment Factors

Splan PIA at BCA  
Splan Early/Late adjustment

-----  
Adjustment Factor = 1.000000  
Adjustment Factor = 1.000000

Calculation Name: KUSPTEST

Plan Name: KUSP

Employee Lewis,Douglas      Calc Date 09/05/2000      BCD Dt 06/29/2012      Reason Code      TV-Deferred Pymt  
Social Security 058-39-2799      Calc Time 15:11:02      LS Dt 06/29/2012      Event Date      06/30/2007

Social Security

Splan Social Security

Social Security Retirement Age      66 yrs  
Estimated Social Security Amount at Social Security Retirement Age      \$1,062.50  
Social Security Benefit Commencement Date      06/29/2013  
Estimated Social Security Amount at Social Security Benefit Commencement Date      \$1,062.00

Account Balances

\$138,610.10 Accumulated as of Benefit Commencement Date

Start Date	End Date	Beginning Balance	Earnings	Credit for Period	Contribution Rate	Interest for Period	Interest Rate	Adjustment for Period	Interest for Period	Ending Balance
1999-01-01	1999-01-31	0	21666.67	1300	6	0	0	0	0	1300
1999-02-01	1999-02-28	1300	21666.67	1300	6	0	0	0	0	2600
1999-03-01	1999-03-31	2600	21666.67	1300	6	0	0	0	0	3900
1999-04-01	1999-04-30	3900	21666.67	1300	6	0	0	0	0	5200
1999-05-01	1999-05-31	5200	21666.67	1300	6	0	0	0	0	6500
1999-06-01	1999-06-30	6500	21666.67	1300	6	0	0	0	0	7800
1999-07-01	1999-07-31	7800	21666.67	1300	6	0	0	0	0	9100
1999-08-01	1999-08-31	9100	21666.67	1300	6	0	0	0	0	10400
1999-09-01	1999-09-30	10400	21666.67	1300	6	0	0	0	0	11700
1999-10-01	1999-10-31	11700	21666.67	1300	6	0	0	0	0	13000
1999-11-01	1999-11-30	13000	21666.67	1300	6	0	0	0	0	14300
1999-12-01	1999-12-31	14300	20967.74	1258.06	6	0	0	0	0	15558.06
2000-01-01	2000-01-31	15558.06	20967.74	1258.06	6	6.82	0.04	0	0	16822.94
2000-02-01	2000-02-29	16822.94	21666.66	1300	6	7.35	0.04	0	0	18130.29
2000-03-01	2000-03-31	18130.29	21666.66	1300	6	7.88	0.04	0	0	19438.17
2000-04-01	2000-04-30	19438.17	21666.66	1300	6	8.41	0.04	0	0	20746.58
2000-05-01	2000-05-31	20746.58	21666.66	1300	6	8.94	0.04	0	0	22055.52
2000-06-01	2000-06-30	22055.52	21666.66	1300	6	9.48	0.04	0	0	23365
2000-07-01	2000-07-31	23365	21666.66	1300	6	10.01	0.04	0	0	24675.01
2000-08-01	2000-08-31	24675.01	21666.66	1300	6	10.54	0.04	0	0	25985.55
2000-09-01	2000-09-30	25985.55	21666.66	1300	6	11.07	0.04	0	0	27296.62
2000-10-01	2000-10-31	27296.62	21666.66	1300	6	11.6	0.04	0	0	28608.22
2000-11-01	2000-11-30	28608.22	21666.66	1300	6	12.13	0.04	0	0	29920.35
2000-12-01	2000-12-31	29920.35	21666.66	1300	6	12.67	0.04	0	0	31233.02
2001-01-01	2001-01-31	31233.02	21666.66	1300	6	13.2	0.04	0	0	32546.22
2001-02-01	2001-02-28	32546.22	21666.66	1300	6	13.73	0.04	0	0	33859.95
2001-03-01	2001-03-31	33859.95	21666.66	1300	6	14.26	0.04	0	0	35174.21
2001-04-01	2001-04-30	35174.21	21666.66	1300	6	14.8	0.04	0	0	36489.01
2001-05-01	2001-05-31	36489.01	21666.66	1300	6	15.33	0.04	0	0	37804.34
2001-06-01	2001-06-30	37804.34	21666.66	1300	6	15.86	0.04	0	0	39120.2
2001-07-01	2001-07-31	39120.2	21666.66	1300	6	16.4	0.04	0	0	40436.6
2001-08-01	2001-08-31	40436.6	21666.66	1300	6	16.93	0.04	0	0	41753.53
2001-09-01	2001-09-30	41753.53	21666.66	1300	6	17.46	0.04	0	0	43070.99
2001-10-01	2001-10-31	43070.99	21666.66	1300	6	18	0.04	0	0	44388.99
2001-11-01	2001-11-30	44388.99	21666.66	1300	6	18.53	0.04	0	0	45707.52
2001-12-01	2001-12-31	45707.52	21666.66	1300	6	19.07	0.04	0	0	47026.59
2002-01-01	2002-01-31	47026.59	21666.66	1300	6	19.6	0.04	0	0	48346.19
2002-02-01	2002-02-28	48346.19	21666.66	1300	6	20.14	0.04	0	0	49666.33
2002-03-01	2002-03-31	49666.33	21666.66	1300	6	20.67	0.04	0	0	50987
2002-04-01	2002-04-30	50987	21666.66	1300	6	21.21	0.04	0	0	52308.21
2002-05-01	2002-05-31	52308.21	21666.66	1300	6	21.75	0.04	0	0	53629.96
2002-06-01	2002-06-30	53629.96	21666.66	1300	6	22.28	0.04	0	0	54952.24
2002-07-01	2002-07-31	54952.24	21666.66	1300	6	22.82	0.04	0	0	56275.06
2002-08-01	2002-08-31	56275.06	21666.66	1300	6	23.35	0.04	0	0	57598.41
2002-09-01	2002-09-30	57598.41	21666.66	1300	6	23.89	0.04	0	0	58922.3

PeopleSoft  
CALCULATION WORKSHEET

Report ID: PAT06B

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Run Date 09/05/2000  
Run Time 15:20:24

Calculation Name: KUSPTEST

Plan Name: KUSP

Employee	Lewis, Douglas	Calc Date	09/05/2000	BCD Dt	06/29/2012	Reason Code	TV-Deferred Pymt		
Social Security	058-39-2799	Calc Time	15:11:02	LS Dt	06/29/2012	Event Date	06/30/2007		
2002-10-01	2002-10-31	58922.3	21666.66	1300	6	24.43	0.04	0	60246.73
2002-11-01	2002-11-30	60246.73	21666.66	1300	6	24.96	0.04	0	61571.69
2002-12-01	2002-12-31	61571.69	21666.66	1300	6	25.5	0.04	0	62897.19
2003-01-01	2003-01-31	62897.19	21666.66	1300	6	26.04	0.04	0	64223.23
2003-02-01	2003-02-28	64223.23	21666.66	1300	6	26.58	0.04	0	65549.81
2003-03-01	2003-03-31	65549.81	21666.66	1300	6	27.12	0.04	0	66876.93
2003-04-01	2003-04-30	66876.93	21666.66	1300	6	27.65	0.04	0	68204.58
2003-05-01	2003-05-31	68204.58	21666.66	1300	6	28.19	0.04	0	69532.77
2003-06-01	2003-06-30	69532.77	21666.66	1300	6	28.73	0.04	0	70861.5
2003-07-01	2003-07-31	70861.5	21666.66	1300	6	29.27	0.04	0	72190.77
2003-08-01	2003-08-31	72190.77	21666.66	1300	6	29.81	0.04	0	73520.58
2003-09-01	2003-09-30	73520.58	21666.66	1300	6	30.35	0.04	0	74850.93
2003-10-01	2003-10-31	74850.93	21666.66	1300	6	30.89	0.04	0	76181.82
2003-11-01	2003-11-30	76181.82	21666.66	1300	6	31.43	0.04	0	77513.25
2003-12-01	2003-12-31	77513.25	21666.66	1300	6	31.97	0.04	0	78845.22
2004-01-01	2004-01-31	78845.22	21666.66	1300	6	32.51	0.04	0	80177.73
2004-02-01	2004-02-29	80177.73	21666.66	1300	6	33.05	0.04	0	81510.78
2004-03-01	2004-03-31	81510.78	21666.66	1300	6	33.59	0.04	0	82844.37
2004-04-01	2004-04-30	82844.37	21666.66	1300	6	34.13	0.04	0	84178.5
2004-05-01	2004-05-31	84178.5	21666.66	1300	6	34.67	0.04	0	85513.17
2004-06-01	2004-06-30	85513.17	21666.66	1300	6	35.21	0.04	0	86848.38
2004-07-01	2004-07-31	86848.38	21666.66	1300	6	35.75	0.04	0	88184.13
2004-08-01	2004-08-31	88184.13	21666.66	1300	6	36.3	0.04	0	89520.43
2004-09-01	2004-09-30	89520.43	21666.66	1300	6	36.84	0.04	0	90857.27
2004-10-01	2004-10-31	90857.27	21666.66	1300	6	37.38	0.04	0	92194.65
2004-11-01	2004-11-30	92194.65	21666.66	1300	6	37.92	0.04	0	93532.57
2004-12-01	2004-12-31	93532.57	21666.66	1300	6	38.47	0.04	0	94871.04
2005-01-01	2005-01-31	94871.04	21666.66	1300	6	39.01	0.04	0	96210.05
2005-02-01	2005-02-28	96210.05	21666.66	1300	6	39.55	0.04	0	97549.6
2005-03-01	2005-03-31	97549.6	21666.66	1300	6	40.09	0.04	0	98889.69
2005-04-01	2005-04-30	98889.69	21666.66	1300	6	40.64	0.04	0	100230.33
2005-05-01	2005-05-31	100230.33	21666.66	1300	6	41.18	0.04	0	101571.51
2005-06-01	2005-06-30	101571.51	21666.66	1300	6	41.73	0.04	0	102913.24
2005-07-01	2005-07-31	102913.24	21666.66	1300	6	42.27	0.04	0	104255.51
2005-08-01	2005-08-31	104255.51	21666.66	1300	6	42.81	0.04	0	105598.32
2005-09-01	2005-09-30	105598.32	21666.66	1300	6	43.36	0.04	0	106941.68
2005-10-01	2005-10-31	106941.68	21666.66	1300	6	43.9	0.04	0	108285.58
2005-11-01	2005-11-30	108285.58	21666.66	1300	6	44.45	0.04	0	109630.03
2005-12-01	2005-12-31	109630.03	21666.66	1300	6	44.99	0.04	0	110975.02
2006-01-01	2006-01-31	110975.02	21666.66	1300	6	45.54	0.04	0	112320.56
2006-02-01	2006-02-28	112320.56	21666.66	1300	6	46.09	0.04	0	113666.65
2006-03-01	2006-03-31	113666.65	21666.66	1300	6	46.63	0.04	0	115013.28
2006-04-01	2006-04-30	115013.28	21666.66	1300	6	47.18	0.04	0	116360.46
2006-05-01	2006-05-31	116360.46	21666.66	1300	6	47.72	0.04	0	117708.18
2006-06-01	2006-06-30	117708.18	21666.66	1300	6	48.27	0.04	0	119056.45
2006-07-01	2006-07-31	119056.45	21666.66	1300	6	48.82	0.04	0	120405.27
2006-08-01	2006-08-31	120405.27	21666.66	1300	6	49.36	0.04	0	121754.63
2006-09-01	2006-09-30	121754.63	21666.66	1300	6	49.91	0.04	0	123104.54
2006-10-01	2006-10-31	123104.54	21666.66	1300	6	50.46	0.04	0	124455
2006-11-01	2006-11-30	124455	21666.66	1300	6	51.01	0.04	0	125806.01
2006-12-01	2006-12-31	125806.01	21666.66	1300	6	51.55	0.04	0	127157.56
2007-01-01	2007-01-31	127157.56	21666.66	1300	6	52.1	0.04	0	128509.66
2007-02-01	2007-02-28	128509.66	21666.66	1300	6	52.65	0.04	0	129862.31
2007-03-01	2007-03-31	129862.31	21666.66	1300	6	53.2	0.04	0	131215.51
2007-04-01	2007-04-30	131215.51	21666.66	1300	6	53.75	0.04	0	132569.26
2007-05-01	2007-05-31	132569.26	21666.66	1300	6	54.3	0.04	0	133923.56
2007-06-01	2007-06-30	133923.56	21666.66	1300	6	54.85	0.04	0	135278.41
2007-07-01	2007-07-31	135278.41	0	0	6	54.87	0.04	0	135333.28
2007-08-01	2007-08-31	135333.28	0	0	6	54.89	0.04	0	135388.17
2007-09-01	2007-09-30	135388.17	0	0	6	54.91	0.04	0	135443.08
2007-10-01	2007-10-31	135443.08	0	0	6	54.93	0.04	0	135498.01
2007-11-01	2007-11-30	135498.01	0	0	6	54.96	0.04	0	135552.97
2007-12-01	2007-12-31	135552.97	0	0	6	54.98	0.04	0	135607.95
2008-01-01	2008-01-31	135607.95	0	0	6	55	0.04	0	135662.95
2008-02-01	2008-02-29	135662.95	0	0	6	55.02	0.04	0	135717.97
2008-03-01	2008-03-31	135717.97	0	0	6	55.04	0.04	0	135773.01
2008-04-01	2008-04-30	135773.01	0	0	6	55.07	0.04	0	135828.08
2008-05-01	2008-05-31	135828.08	0	0	6	55.09	0.04	0	135883.17
2008-06-01	2008-06-30	135883.17	0	0	6	55.11	0.04	0	135938.28
2008-07-01	2008-07-31	135938.28	0	0	6	55.13	0.04	0	135993.41

Calculation Name: KUSPTEST

Plan Name: KUSP

Employee Lewis,Douglas      Calc Date 09/05/2000      BCD Dt 06/29/2012      Reason Code      TV-Deferred Pymt  
Social Security 058-39-2799      Calc Time 15:11:02      LS Dt 06/29/2012      Event Date      06/30/2007

Year	Month	Day	Balance	Rate	Days	Rate	Rate	Rate	Rate	Balance
2008-08-01	2008-08-31	135993.41	0	0	6	55.16	0.04	0	0	136048.57
2008-09-01	2008-09-30	136048.57	0	0	6	55.18	0.04	0	0	136103.75
2008-10-01	2008-10-31	136103.75	0	0	6	55.2	0.04	0	0	136158.95
2008-11-01	2008-11-30	136158.95	0	0	6	55.22	0.04	0	0	136214.17
2008-12-01	2008-12-31	136214.17	0	0	6	55.25	0.04	0	0	136269.42
2009-01-01	2009-01-31	136269.42	0	0	6	55.27	0.04	0	0	136324.69
2009-02-01	2009-02-28	136324.69	0	0	6	55.29	0.04	0	0	136379.98
2009-03-01	2009-03-31	136379.98	0	0	6	55.31	0.04	0	0	136435.29
2009-04-01	2009-04-30	136435.29	0	0	6	55.34	0.04	0	0	136490.63
2009-05-01	2009-05-31	136490.63	0	0	6	55.36	0.04	0	0	136545.99
2009-06-01	2009-06-30	136545.99	0	0	6	55.38	0.04	0	0	136601.37
2009-07-01	2009-07-31	136601.37	0	0	6	55.4	0.04	0	0	136656.77
2009-08-01	2009-08-31	136656.77	0	0	6	55.43	0.04	0	0	136712.2
2009-09-01	2009-09-30	136712.2	0	0	6	55.45	0.04	0	0	136767.65
2009-10-01	2009-10-31	136767.65	0	0	6	55.47	0.04	0	0	136823.12
2009-11-01	2009-11-30	136823.12	0	0	6	55.49	0.04	0	0	136878.61
2009-12-01	2009-12-31	136878.61	0	0	6	55.52	0.04	0	0	136934.13
2010-01-01	2010-01-31	136934.13	0	0	6	55.54	0.04	0	0	136989.67
2010-02-01	2010-02-28	136989.67	0	0	6	55.56	0.04	0	0	137045.23
2010-03-01	2010-03-31	137045.23	0	0	6	55.58	0.04	0	0	137100.81
2010-04-01	2010-04-30	137100.81	0	0	6	55.61	0.04	0	0	137156.42
2010-05-01	2010-05-31	137156.42	0	0	6	55.63	0.04	0	0	137212.05
2010-06-01	2010-06-30	137212.05	0	0	6	55.65	0.04	0	0	137267.7
2010-07-01	2010-07-31	137267.7	0	0	6	55.67	0.04	0	0	137323.37
2010-08-01	2010-08-31	137323.37	0	0	6	55.7	0.04	0	0	137379.07
2010-09-01	2010-09-30	137379.07	0	0	6	55.72	0.04	0	0	137434.79
2010-10-01	2010-10-31	137434.79	0	0	6	55.74	0.04	0	0	137490.53
2010-11-01	2010-11-30	137490.53	0	0	6	55.76	0.04	0	0	137546.29
2010-12-01	2010-12-31	137546.29	0	0	6	55.79	0.04	0	0	137602.08
2011-01-01	2011-01-31	137602.08	0	0	6	55.81	0.04	0	0	137657.89
2011-02-01	2011-02-28	137657.89	0	0	6	55.83	0.04	0	0	137713.72
2011-03-01	2011-03-31	137713.72	0	0	6	55.85	0.04	0	0	137769.57
2011-04-01	2011-04-30	137769.57	0	0	6	55.88	0.04	0	0	137825.45
2011-05-01	2011-05-31	137825.45	0	0	6	55.9	0.04	0	0	137881.35
2011-06-01	2011-06-30	137881.35	0	0	6	55.92	0.04	0	0	137937.27
2011-07-01	2011-07-31	137937.27	0	0	6	55.94	0.04	0	0	137993.21
2011-08-01	2011-08-31	137993.21	0	0	6	55.97	0.04	0	0	138049.18
2011-09-01	2011-09-30	138049.18	0	0	6	55.99	0.04	0	0	138105.17
2011-10-01	2011-10-31	138105.17	0	0	6	56.01	0.04	0	0	138161.18
2011-11-01	2011-11-30	138161.18	0	0	6	56.04	0.04	0	0	138217.22
2011-12-01	2011-12-31	138217.22	0	0	6	56.06	0.04	0	0	138273.28
2012-01-01	2012-01-31	138273.28	0	0	6	56.08	0.04	0	0	138329.36
2012-02-01	2012-02-29	138329.36	0	0	6	56.1	0.04	0	0	138385.46
2012-03-01	2012-03-31	138385.46	0	0	6	56.13	0.04	0	0	138441.59
2012-04-01	2012-04-30	138441.59	0	0	6	56.15	0.04	0	0	138497.74
2012-05-01	2012-05-31	138497.74	0	0	6	56.17	0.04	0	0	138553.91
2012-06-01	2012-06-28	138553.91	0	0	6	56.19	0.04	0	0	138610.1

Plan Eligibility

Eligible as of Event Date (06/30/2007)

Splan Eligibility	Begin Dt	End Dt	Status
~~~~~	~~~~~	~~~~~	~~~~~
01/01/1980	06/30/2007		Eligible

Calculation Name: KUSPTEST  
Plan Name: KUSP

Employee Lewis,Douglas Calc Date 09/05/2000 BCD Dt 06/29/2012 Reason Code TV-Deferred Pymt  
Social Security 058-39-2799 Calc Time 15:11:02 LS Dt 06/29/2012 Event Date 06/30/2007

Plan Participation

Splan Participation Participating as of Participation Date (01/01/1980)  
Splan Participation Participating as of Participation Date (01/01/1980)

Benefit Eligibility

Eligible KUS\_BE\_F Splan NR Benefit Eligibility  
Eligible KUS\_BE\_F1 Splan ER Benefit Elig.  
Eligible KUS\_BE\_F2 Splan Ben. Elig 1/1/99

Limit 415

415 Limit Definition: KU415LIM

FAE Limit/Adjusted: \$21,666.66 \$21,666.66  
Maximum 415(b) Limit/Adjusted: \$135,000.00 \$126,750.00 DC Fraction: 0.000000  
415(e) Limit: 0.00 DB Fraction: 0.000000  
Total SLA Benefit: 156,244.08  
Limit Used: 21,666.66  
Reduction: 134,577.42

Order	Benefit Plan	Function result	Pmt amt1	L415 Pmt amt1	For 415 Only	User Reduction	Proration Pct
0	KUSP	KUS_OF_F	13,020.34	1,805.56	N	0.00	13.860000

Report ID: PAT06C

-----  
Calculation Name: KUSPTEST Executed: 09/05/2000 15:11:02 Instance: 97  
ID: KU0001 Lewis,Douglas  
Benefit Plan: KUSP Event Date: 06/30/2007 Reason Cd: TV-Deferred Pymt  
-----

Social Security Splan Social Security KUS\_SS\_F

Primary Insurance Amount: \$1,062.50 # of Computation Yrs: 35  
Adjusted Primary Insurance Amt: \$1,062.00 AIME: \$2,358.00  
Eligibility Year: 2009 Birthdate: 06/29/1947  
NAW Indexing Year: 2007 Social Security Age: 66 yrs  
NAW Index Year Amount: \$28,861.44 Social Security BCD: 06/29/2013

Year	Taxable Wage Base Amount	Actual Empl Earnings	Taxable Earnings	Natl Avg Earnings	Indexed Amount	Indexed Amount Used in Calc
1968	7,800.00	0.00	0.00	5,571.76	0.00	0.00
1969	7,800.00	0.00	0.00	5,893.76	0.00	0.00
1970	7,800.00	0.00	0.00	6,186.24	0.00	0.00
1971	7,800.00	0.00	0.00	6,497.08	0.00	0.00
1972	9,000.00	0.00	0.00	7,133.80	0.00	0.00
1973	10,800.00	0.00	0.00	7,580.16	0.00	0.00
1974	13,200.00	0.00	0.00	8,030.76	0.00	0.00
1975	14,100.00	0.00	0.00	8,630.92	0.00	0.00
1976	15,300.00	0.00	0.00	9,226.48	0.00	0.00
1977	16,500.00	0.00	0.00	9,779.44	0.00	0.00
1978	17,700.00	0.00	0.00	10,556.03	0.00	0.00
1979	22,900.00	0.00	0.00	11,479.44	0.00	0.00
1980	25,900.00	0.00	0.00	12,513.46	0.00	0.00
1981	29,700.00	0.00	0.00	13,773.10	0.00	0.00
1982	32,400.00	0.00	0.00	14,531.34	0.00	0.00
1983	35,700.00	0.00	0.00	15,239.24	0.00	0.00
1984	37,800.00	0.00	0.00	16,135.07	0.00	0.00
1985	39,600.00	0.00	0.00	16,822.51	0.00	0.00
1986	42,000.00	0.00	0.00	17,321.82	0.00	0.00
1987	43,800.00	0.00	0.00	18,426.51	0.00	0.00
1988	45,000.00	0.00	0.00	19,334.04	0.00	0.00
1989	48,000.00	0.00	0.00	20,099.55	0.00	0.00
1990	51,300.00	0.00	0.00	21,027.98	0.00	0.00
1991	53,400.00	0.00	0.00	21,811.60	0.00	0.00
1992	55,500.00	0.00	0.00	22,935.42	0.00	0.00
1993	57,600.00	0.00	0.00	23,132.67	0.00	0.00
1994	60,600.00	0.00	0.00	23,753.53	0.00	0.00
1995	61,200.00	0.00	0.00	24,705.66	0.00	0.00
1996	62,700.00	0.00	0.00	25,913.90	0.00	0.00
1997	65,400.00	0.00	0.00	27,426.00	0.00	0.00
1998	68,400.00	0.00	0.00	28,861.44	0.00	0.00
1999	72,600.00	0.00	0.00	28,861.44	0.00	0.00
2000	76,200.00	0.00	0.00	28,861.44	0.00	0.00
2001	76,200.00	260,000.00	76,200.00	28,861.44	76,200.00	76,200.00
2002	76,200.00	260,000.00	76,200.00	28,861.44	76,200.00	76,200.00
2003	76,200.00	260,000.00	76,200.00	28,861.44	76,200.00	76,200.00
2004	76,200.00	260,000.00	76,200.00	28,861.44	76,200.00	76,200.00
2005	76,200.00	260,000.00	76,200.00	28,861.44	76,200.00	76,200.00
2006	76,200.00	260,000.00	76,200.00	28,861.44	76,200.00	76,200.00
2007	76,200.00	260,000.00	76,200.00	28,861.44	76,200.00	76,200.00
2008	76,200.00	260,000.00	76,200.00	28,861.44	76,200.00	76,200.00
2009	76,200.00	260,000.00	76,200.00	28,861.44	76,200.00	76,200.00
2010	76,200.00	260,000.00	76,200.00	28,861.44	76,200.00	76,200.00
2011	76,200.00	260,000.00	76,200.00	28,861.44	76,200.00	76,200.00
2012	76,200.00	260,000.00	76,200.00	28,861.44	76,200.00	76,200.00
2013	76,200.00	127,506.84	76,200.00	28,861.44	76,200.00	76,200.00

KUSP as of 12/31/1999

=====  
\*\*\* Benefit Plan Setup \*\*\*  
=====

Effective Date: 01/01/1960  
Description: GBI Salaried Plan  
Provider SetID: SHARE  
Provider: State of Accord  
Group Number:  
Deduction Code:  
Include in Nondiscrimination: N

=====  
\*\*\* USDB Pension Plan Setup \*\*\*  
=====

Effective Date: 01/01/1960  
Pension Type: Qualified  
Plan Year Begins: 1/1 Ends: 12/31

=====  
\*\*\* Plan Implementation \*\*\*  
=====

Effective Date: 01/01/1960

Description	Active	Type	Name	Process	Prev
Splan Eligibility	Yes	R	Function Result	KUS_PE_F	N
Splan Participation Service	Yes	R	Function Result	KUS_SVP_F	N
Splan FAE Consolidation	Yes	R	Function Result	KUS_CEFA_F	N
Splan Soc. Sec. Earnings Conso	Yes	R	Function Result	KUS_CESS_F	N
Splan Earn.Consol. Cash Bal.	Yes	R	Function Result	KUS_CECBF	N
Splan Participation	Yes	R	Function Result	KUS_PP_F	N
Splan Vested Service	Yes	R	Function Result	KUS_SVV_F	N
Splan Vested Service 1/1/99	Yes	R	Function Result	KUS_SVV_F1	N
Splan Vesting	Yes	R	Function Result	KUS_VT_F	N
Splan NR Benefit Eligibility	Yes	R	Function Result	KUS_BE_F	N
Splan ER Benefit Elig.	Yes	R	Function Result	KUS_BE_F1	N
Splan Ben. Elig 1/1/99	Yes	R	Function Result	KUS_BE_F2	N
Splan high 5 FAE F	Yes	R	Function Result	KUS_FA_F	N
Splan Benefit Service	Yes	R	Function Result	KUS_SVB_F	N
Splan Social Security	Yes	R	Function Result	KUS_SS_F	N
Splan PIA at BCA	Yes	R	Function Result	KUS_ELPIAF	N
Splan Benefit Formula PIA	Yes	R	Function Result	KUS_BF_F	N
Splan Cash Balance	Yes	R	Function Result	KUS_CB_F	N
Splan Early/Late adjustment	Yes	R	Function Result	KUS_EL_F	N
Splan Cash Balance formula	Yes	R	Function Result	KUS_BF_F2	Y
Fae for 415 limits	Yes	R	Function Result	KUF415_F	Y
KU 415 limits	Yes	R	Function Result	KU_415_FR	Y
Splan Optional Forms	Yes	R	Function Result	KUS_OF_F	N

KUSP as of 12/31/1999

=====  
\*\*\* Plan Date Aliases \*\*\*  
=====

Effective Date: 01/01/1960  
NRD Alias Name: ADT65  
ERD Alias Name: ADT55  
VEST Alias Name: VST\_DT1\_P1  
Contribution Function Result:  
Social Security Calculator Duration Option: SERVICE\_DU  
Spouse Eligibility Alias:

KUSP as of 12/31/1999

=====  
\*\*\* Plan Eligibility \*\*\*  
=====

Function Result: KUS\_PE\_F

Definition: KUS\_PE\_D1      Group: KUS\_PE\_D1      Start: 01/01/1960      Stop: EVENT\_DT

Custom Statement: KUS\_PE\_D1      Description: Active salaried employees of G      Active salaried employees of GBI.

Statement Type: Boolean

Keyword: IF

COMPANY

== (HIST) 'GBI'

AN

Statement Type: Boolean

Keyword:

EMPL\_STAT

== (HIST) 'A'

AN

Statement Type: Boolean

Keyword:

EMPL\_TYPE

== (HIST) 'S'

KUSP as of 12/31/1999

=====  
\*\*\* Plan Participation \*\*\*  
=====

Function Result: KUS\_PP\_F  
Definition: KUS\_PP\_D1      Group: ALL      Start: 01/01/1900      Stop: EVENT\_DT  
Description: Splan Participation

Immediate Eligibility: N

Participation Age Requirements -

Required: Y

Age: 0

Result: AGE\_21

Service Requirements -

Required: Y

Only One Requirement

Service 1:                      Result: KUS\_SVP\_F

Service 2:                      Result:

Participation Date Adjustments: No Date Adjustments

KUSP as of 12/31/1999

=====  
\*\*\* Service \*\*\*  
=====

Function Result: KUS\_SVP\_F  
Definition: KUS\_SVPND1 Group: ALL Start: 01/01/1960 Stop: EVENT\_DT  
Description: No service definition for Spla

Service -  
Service Type: E Elapsed Time  
Projection Method:  
Hours Consolidated:

Computation Period -  
Period: Calendar Month  
1st Period Anniversary Year: N

Service Exclusion -  
Exclude Service Prior To -  
Date:  
Exclude Service After -  
Date:

Contributions -  
Required For Service: N  
Contrib Name:

Hours/Time Dependency Select: Hours/Time - No dependencies

Hours Def Time Requirement -  
(none)

Time Def Hours Requirement -  
(none)

HR Status Adjustment Order -  
Future Status: 1  
Date Round: 2  
Add Time to Date: 3

Type of Elapsed Time -  
Form of Time:  
Duration Option: DUROP\_P1D1 Raw Years

Period Result Conversion -  
Period Result Units:  
Period Result Decimal Conversion Duration Option:

Service Categories -

Category Name: CAT\_DIS Disability Category  
Category Type: 0  
Include for Service:  
Date Round Option:  
Record Impacted: N  
Adjustment Rule -

Limit: No Limit  
Service: 0  
Adjustments -

Category Name: CAT\_LOA Leave of Absence  
Category Type: 0  
Include for Service:  
Date Round Option:  
Record Impacted: N  
Adjustment Rule -

Limit: No Limit  
Service: 0  
Adjustments -

Category Name: CAT\_TERM Termination

KUSP as of 12/31/1999

Category Type: T  
Include for Service:  
Date Round Option:  
Record Impacted: N  
Adjustment Rule -  
    Periods to Add  
        Number:  
        Period Units:  
Limit: No Limit  
Service: 0

Adjustments -  
Final Result Conversion -  
    Final Service Result Units: Y Years  
    Decimal Conversion Final Result Duration Option:  
Final Result Adjustment -  
    Add Service Amount: 0  
    Subtract Service Amount: 0  
Final Service Limit:  
    Minimum Service Amount: 0  
    Maximum Service Amount: 0

BREAK RULES -  
Definition: KUS\_SVPBD1  
One year wait code -  
Service Restoration Rule: Count Breaks  
Number of Breaks Needed: 60  
Prior Service Minimum for Number of Breaks: Y  
Always Restore Service if Vested: Y  
Type of One-Year-Break Def -  
    Elapsed Time  
        Year: Hire Anniversary Year  
        Counting Period: Months

List of Action Categories -  
    Category                      Category Description  
-----

Function Result: KUS\_SVP\_F  
Definition: KUS\_SVP\_D1      Group: ALL              Start: 01/01/1960      Stop: EVENT\_DT  
Description: Splan Participation Service

Service -  
    Service Type: E      Elapsed Time  
    Projection Method:  
    Hours Consolidated:

Computation Period -  
    Period:      Calendar Month  
    1st Period Anniversary Year:

Service Exclusion -  
    Exclude Service Prior To -  
        Date:  
    Exclude Service After -  
        Date:

Contributions -  
    Required For Service: N  
    Contrib Name:

Hours/Time Dependency Select: Hours/Time - No dependencies  
Hours Def Time Requirement -  
    (none)  
Time Def Hours Requirement -  
    (none)

HR Status Adjustment Order -  
    Future Status: 1  
    Date Round: 2  
    Add Time to Date: 3  
Type of Elapsed Time -  
    Form of Time:  
    Duration Option: DUROP\_P1D1      Raw Years

KUSP as of 12/31/1999

Period Result Conversion -  
Period Result Units:  
Period Result Decimal Conversion Duration Option:  
Service Categories -

Category Name: CAT\_DIS      Disability Category  
Category Type: H  
Include for Service:  
Date Round Option:  
Record Impacted: N  
Adjustment Rule -  
    Periods to Add  
        Number:  
        Period Units:  
Limit: No Limit  
Service: 0  
Adjustments -

Category Name: CAT\_HIR      Hire Categories  
Category Type: H  
Include for Service: Y  
Date Round Option:  
Record Impacted: N  
Adjustment Rule -  
    Periods to Add  
        Number:  
        Period Units:  
Limit: No Limit  
Service: 0  
Adjustments -

Category Name: CAT\_LOA      Leave of Absence  
Category Type: H  
Include for Service:  
Date Round Option:  
Record Impacted: N  
Adjustment Rule -  
    Periods to Add  
        Number:  
        Period Units:  
Limit: No Limit  
Service: 0  
Adjustments -

Category Name: CAT\_RETURN    Return Category  
Category Type: H  
Include for Service: Y  
Date Round Option:  
Record Impacted: N  
Adjustment Rule -  
    Periods to Add  
        Number:  
        Period Units:  
Limit: No Limit  
Service: 0  
Adjustments -

Category Name: CAT\_TERM      Termination  
Category Type: T  
Include for Service:  
Date Round Option:  
Record Impacted: N  
Adjustment Rule -  
    Periods to Add  
        Number:  
        Period Units:  
Limit: No Limit  
Service: 0  
Adjustments -

Final Result Conversion -

KUSP as of 12/31/1999

Final Service Result Units: Y Years  
Decimal Conversion Final Result Duration Option:  
Final Result Adjustment -  
Add Service Amount: 0  
Subtract Service Amount: 0  
Final Service Limit:  
Minimum Service Amount: 0  
Maximum Service Amount: 0

BREAK RULES -  
Definition: KUS\_SVPBD1  
One year wait code -  
Service Restoration Rule: Count Breaks  
Number of Breaks Needed: 60  
Prior Service Minimum for Number of Breaks: Y  
Always Restore Service if Vested: Y  
Type of One-Year-Break Def -  
Elapsed Time  
Year: Hire Anniversary Year  
Counting Period: Months

List of Action Categories -  
Category Category Description  
-----

Function Result: KUS\_SVV\_F  
Definition: KUS\_SVN\_D1 Group: ALL Start: 01/01/1960 Stop: EVENT\_DT  
Description: Vesting no svc. for splan

Service -  
Service Type: E Elapsed Time  
Projection Method:  
Hours Consolidated:

Computation Period -  
Period: Calendar Year  
1st Period Anniversary Year: N

Service Exclusion -  
Exclude Service Prior To -  
Date:  
Exclude Service After -  
Date:

Contributions -  
Required For Service: N  
Contrib Name:

Hours/Time Dependency Select: Hours/Time - No dependencies

Hours Def Time Requirement -  
(none)

Time Def Hours Requirement -  
(none)

HR Status Adjustment Order -

Future Status: 2  
Date Round: 1  
Add Time to Date: 3

Type of Elapsed Time -

Form of Time:  
Duration Option: DUROP\_P1D1 Raw Years

Period Result Conversion -

Period Result Units:  
Period Result Decimal Conversion Duration Option:

Service Categories -

Category Name: CAT\_DIS Disability Category  
Category Type: 0  
Include for Service:  
Date Round Option:  
Record Impacted: N  
Adjustment Rule -  
Periods to Add

KUSP as of 12/31/1999

Number:  
Period Units:  
Limit: No Limit  
Service: 0  
Adjustments -

Category Name: CAT\_LOA Leave of Absence  
Category Type: O  
Include for Service:  
Date Round Option:  
Record Impacted: N  
Adjustment Rule -  
Periods to Add  
Number:  
Period Units:  
Limit: No Limit  
Service: 0  
Adjustments -

Category Name: CAT\_TERM Termination  
Category Type: T  
Include for Service:  
Date Round Option:  
Record Impacted: N  
Adjustment Rule -  
Periods to Add  
Number:  
Period Units:  
Limit: No Limit  
Service: 0  
Adjustments -

Final Result Conversion -  
Final Service Result Units: Y Years  
Decimal Conversion Final Result Duration Option:  
Final Result Adjustment -  
Add Service Amount: 0  
Subtract Service Amount: 0  
Final Service Limit:  
Minimum Service Amount: 0  
Maximum Service Amount: 0

BREAK RULES -  
Definition: KUS\_SVVBD1  
One year wait code -  
Service Restoration Rule: Count Breaks  
Number of Breaks Needed: 60  
Prior Service Minimum for Number of Breaks: Y  
Always Restore Service if Vested: Y  
Type of One-Year-Break Def -  
Elapsed Time  
Year: Hire Anniversary Year  
Counting Period: Months

List of Action Categories -  
Category Category Description  
-----

Function Result: KUS\_SVV\_F  
Definition: KUS\_SVV\_D1 Group: ALL Start: 01/01/1960 Stop: EVENT\_DT  
Description: Splan Vested Service

Service -  
Service Type: E Elapsed Time  
Projection Method:  
Hours Consolidated:  
Computation Period -  
Period: Calendar Year  
1st Period Anniversary Year: N  
Service Exclusion -  
Exclude Service Prior To -

KUSP as of 12/31/1999

Date:  
 Exclude Service After -  
 Date:  
 Contributions -  
 Required For Service: N  
 Contrib Name:  
  
 Hours/Time Dependency Select: Hours/Time - No dependencies  
 Hours Def Time Requirement -  
 (none)  
 Time Def Hours Requirement -  
 (none)  
  
 HR Status Adjustment Order -  
 Future Status: 2  
 Date Round: 1  
 Add Time to Date: 3  
 Type of Elapsed Time -  
 Form of Time:  
 Duration Option: DUROP\_P1D1 Raw Years  
 Period Result Conversion -  
 Period Result Units:  
 Period Result Decimal Conversion Duration Option:  
 Service Categories -

Category Name: CAT\_HIR Hire Categories  
 Category Type: H  
 Include for Service: Y  
 Date Round Option: DTRNDFOF Date Rnd to first of following  
 Record Impacted: N  
 Adjustment Rule -  
 Periods to Add  
 Number:  
 Period Units:  
 Limit: No Limit  
 Service: 0  
 Adjustments -

Category Name: CAT\_LOA Leave of Absence  
 Category Type: T  
 Include for Service:  
 Date Round Option:  
 Record Impacted: N  
 Adjustment Rule -  
  
 Limit: Maximum  
 Service: 0.25  
 Adjustments -  
 Status Adjustment is: C Ignore Current Action/Reason  
 If Action: RFL / Reason:  
 /  
 6 M Months  
 Add: 0

Reason:

Category Name: CAT\_LTD Long Term Diasablility  
 Category Type: T  
 Include for Service:  
 Date Round Option:  
 Record Impacted: N  
 Adjustment Rule -  
  
 Limit: No Limit  
 Service: 0  
 Adjustments -  
 Status Adjustment is: C Ignore Current Action/Reason  
 If Action: RFL / Reason:  
 /  
 12 M Months



KUSP as of 12/31/1999

Minimum Service Amount: 0  
Maximum Service Amount: 0

BREAK RULES -

Definition: KUS\_SVVB01  
One year wait code -  
Service Restoration Rule: Count Breaks  
Number of Breaks Needed: 60  
Prior Service Minimum for Number of Breaks: Y  
Always Restore Service if Vested: Y  
Type of One-Year-Break Def -  
    Elapsed Time  
        Year: Hire Anniversary Year  
        Counting Period: Months

List of Action Categories -

Category	Category Description
-----	-----

Function Result: KUS\_SVB\_F

Definition: KUS\_SVBND1      Group: ALL      Start: 01/01/1960      Stop: EVENT\_DT  
Description: Splan benefit no service

Service -

Service Type: E    Elapsed Time  
Projection Method:  
Hours Consolidated:

Computation Period -

Period:    Calendar Year  
1st Period Anniversary Year: N

Service Exclusion -

Exclude Service Prior To -  
    Date:  
Exclude Service After -  
    Date:

Contributions -

Required For Service: N  
Contrib Name:

Hours/Time Dependency Select: Hours/Time - No dependencies

Hours Def Time Requirement -  
(none)

Time Def Hours Requirement -  
(none)

HR Status Adjustment Order -

Future Status: 2  
Date Round: 1  
Add Time to Date: 3

Type of Elapsed Time -

Form of Time:  
Duration Option: DUROP\_P1D1    Raw Years

Period Result Conversion -

Period Result Units:  
Period Result Decimal Conversion Duration Option:

Service Categories -

Category Name: CAT\_DIS      Disability Category  
Category Type: 0  
Include for Service:  
Date Round Option:  
Record Impacted: N  
Adjustment Rule -

Limit: No Limit  
Service: 0  
Adjustments -

Category Name: CAT\_LOA      Leave of Absence  
Category Type: 0

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Include for Service:  
Date Round Option:  
Record Impacted: N  
Adjustment Rule -

Limit: No Limit  
Service: 0  
Adjustments -

Category Name: CAT\_TERM Termination  
Category Type: T  
Include for Service:  
Date Round Option:  
Record Impacted: N  
Adjustment Rule -  
Periods to Add  
Number:  
Period Units:  
Limit: No Limit  
Service: 0  
Adjustments -

Final Result Conversion -  
Final Service Result Units: Y Years  
Decimal Conversion Final Result Duration Option:  
Final Result Adjustment -  
Add Service Amount: 0  
Subtract Service Amount: 0  
Final Service Limit:  
Minimum Service Amount: 0  
Maximum Service Amount: 0

BREAK RULES -  
Definition: KUS\_SVBBD1  
One year wait code -  
Service Restoration Rule: Count Breaks  
Number of Breaks Needed: 60  
Prior Service Minimum for Number of Breaks: Y  
Always Restore Service if Vested: Y  
Type of One-Year-Break Def -  
Elapsed Time  
Year: Hire Anniversary Year  
Counting Period: Months

List of Action Categories -  
Category Category Description  
-----

Function Result: KUS\_SVB\_F  
Definition: KUS\_SVB\_D1 Group: ALL Start: 01/01/1960 Stop: EVENT\_DT  
Description: Splan Benefit Service

Service -  
Service Type: E Elapsed Time  
Projection Method:  
Hours Consolidated:  
Computation Period -  
Period: Calendar Year  
1st Period Anniversary Year: N

Service Exclusion -  
Exclude Service Prior To -  
Date:  
Exclude Service After -  
Date:

Contributions -  
Required For Service: N  
Contrib Name:

Hours/Time Dependency Select: Hours/Time - No dependencies  
Hours Def Time Requirement -  
(none)

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Time Def Hours Requirement -  
(none)

HR Status Adjustment Order -

Future Status: 2  
Date Round: 1  
Add Time to Date: 3

Type of Elapsed Time -

Form of Time:  
Duration Option: DUROP\_P1D1 Raw Years

Period Result Conversion -

Period Result Units:  
Period Result Decimal Conversion Duration Option:

Service Categories -

Category Name: CAT\_DIS Disability Category

Category Type: O  
Include for Service:  
Date Round Option:  
Record Impacted: N  
Adjustment Rule -  
Periods to Add  
Number:  
Period Units:  
Limit: No Limit  
Service: 0  
Adjustments -

Category Name: CAT\_HIR Hire Categories

Category Type: H  
Include for Service: Y  
Date Round Option: COIN\_OR\_NX Coincident or Next Following  
Record Impacted: N  
Adjustment Rule -  
Periods to Add  
Number:  
Period Units:  
Limit: No Limit  
Service: 0  
Adjustments -

Category Name: CAT\_LOA Leave of Absence

Category Type: O  
Include for Service:  
Date Round Option:  
Record Impacted: N  
Adjustment Rule -  
Periods to Add  
Number:  
Period Units:  
Limit: No Limit  
Service: 0  
Adjustments -

Category Name: CAT\_RETURN Return Category

Category Type: O  
Include for Service: Y  
Date Round Option:  
Record Impacted: N  
Adjustment Rule -  
Periods to Add  
Number:  
Period Units:  
Limit: No Limit  
Service: 0  
Adjustments -

Category Name: CAT\_TERM Termination

Category Type: T  
Include for Service:

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Date Round Option:  
Record Impacted: N  
Adjustment Rule -  
    Periods to Add  
        Number:  
        Period Units:  
Limit: No Limit  
Service: 0

Adjustments -  
Final Result Conversion -  
    Final Service Result Units: Y Years  
    Decimal Conversion Final Result Duration Option:  
Final Result Adjustment -  
    Add Service Amount: 0  
    Subtract Service Amount: 0  
Final Service Limit:  
    Minimum Service Amount: 0  
    Maximum Service Amount: 0

BREAK RULES -  
Definition: KUS\_SVBBD1  
One year wait code -  
Service Restoration Rule: Count Breaks  
Number of Breaks Needed: 60  
Prior Service Minimum for Number of Breaks: Y  
Always Restore Service if Vested: Y  
Type of One-Year-Break Def -  
    Elapsed Time  
        Year: Hire Anniversary Year  
        Counting Period: Months

List of Action Categories -  
    Category            Category Description  
-----

Function Result: KUS\_SVV\_F1  
Definition: KUS\_SVVND2   Group: ALL            Start: 01/01/1960   Stop: EVENT\_DT  
Description: Splan no vesting Svc. 7/1/85

Service -  
    Service Type: E   Elapsed Time  
    Projection Method:  
    Hours Consolidated:

Computation Period -  
    Period: Calendar Year  
    1st Period Anniversary Year: N

Service Exclusion -  
    Exclude Service Prior To -  
        Date:  
    Exclude Service After -  
        Date:

Contributions -  
    Required For Service: N  
    Contrib Name:

Hours/Time Dependency Select: Hours/Time - No dependencies  
Hours Def Time Requirement -  
    (none)  
Time Def Hours Requirement -  
    (none)

HR Status Adjustment Order -  
    Future Status: 0  
    Date Round: 0  
    Add Time to Date: 0  
Type of Elapsed Time -  
    Form of Time:  
    Duration Option: DUROP\_P1D1   Raw Years  
Period Result Conversion -  
    Period Result Units:

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Period Result Decimal Conversion Duration Option:  
Service Categories -

Category Name: CAT\_HIR Hire Categories  
Category Type: H  
Include for Service:  
Date Round Option:  
Record Impacted: N  
Adjustment Rule -  
Periods to Add  
Number:  
Period Units:  
Limit: No Limit  
Service: 0  
Adjustments -

Category Name: CAT\_LOA Leave of Absence  
Category Type: O  
Include for Service:  
Date Round Option:  
Record Impacted: N  
Adjustment Rule -  
Periods to Add  
Number:  
Period Units:  
Limit: No Limit  
Service: 0  
Adjustments -

Category Name: CAT\_TERM Termination  
Category Type: T  
Include for Service:  
Date Round Option:  
Record Impacted: N  
Adjustment Rule -  
Periods to Add  
Number:  
Period Units:  
Limit: No Limit  
Service: 0  
Adjustments -

Final Result Conversion -  
Final Service Result Units: Y Years  
Decimal Conversion Final Result Duration Option:  
Final Result Adjustment -  
Add Service Amount: 0  
Subtract Service Amount: 0  
Final Service Limit:  
Minimum Service Amount: 0  
Maximum Service Amount: 0

BREAK RULES -  
Definition: KUS\_SVVBD2  
One year wait code -  
Service Restoration Rule: Count Breaks  
Number of Breaks Needed: 60  
Prior Service Minimum for Number of Breaks: Y  
Always Restore Service if Vested: Y  
Type of One-Year-Break Def -  
Elapsed Time  
Year: Hire Anniversary Year  
Counting Period: Months

List of Action Categories -  
Category Category Description  
-----

KUSP as of 12/31/1999

Service -  
 Service Type: E Elapsed Time  
 Projection Method:  
 Hours Consolidated:  
 Computation Period -  
 Period: Calendar Year  
 1st Period Anniversary Year: N  
 Service Exclusion -  
 Exclude Service Prior To -  
 Date:  
 Exclude Service After -  
 Date:  
 Contributions -  
 Required For Service: N  
 Contrib Name:  
 Hours/Time Dependency Select: Hours/Time - No dependencies  
 Hours Def Time Requirement -  
 (none)  
 Time Def Hours Requirement -  
 (none)  
 HR Status Adjustment Order -  
 Future Status: 2  
 Date Round: 1  
 Add Time to Date: 3  
 Type of Elapsed Time -  
 Form of Time:  
 Duration Option: DUROP\_P1D1 Raw Years  
 Period Result Conversion -  
 Period Result Units:  
 Period Result Decimal Conversion Duration Option:  
 Service Categories -

Category Name: CAT\_HIR Hire Categories  
 Category Type: H  
 Include for Service: Y  
 Date Round Option:  
 Record Impacted: N  
 Adjustment Rule -  
 Periods to Add  
 Number:  
 Period Units:  
 Limit: No Limit  
 Service: 0  
 Adjustments -

Category Name: CAT\_LOA Leave of Absence  
 Category Type: T  
 Include for Service:  
 Date Round Option:  
 Record Impacted: N  
 Adjustment Rule -  
 Periods to Add  
 Number:  
 Period Units:  
 Limit: No Limit  
 Service: 0  
 Adjustments -  
 Status Adjustment is: C Ignore Current Action/Reason  
 If Action: RFL / Reason:  
 /  
 6 M Months  
 Add: 0

Reason:

Category Name: CAT\_LTD Long Term Diasablility  
 Category Type: T



KUSP as of 12/31/1999

Periods to Add

Number:

Period Units:

Limit: No Limit

Service: 0

Adjustments -

Final Result Conversion -

Final Service Result Units: Y Years

Decimal Conversion Final Result Duration Option:

Final Result Adjustment -

Add Service Amount: 0

Subtract Service Amount: 0

Final Service Limit:

Minimum Service Amount: 0

Maximum Service Amount: 0

BREAK RULES -

Definition: KUS\_SVVD2

One year wait code -

Service Restoration Rule: Count Breaks

Number of Breaks Needed: 60

Prior Service Minimum for Number of Breaks: Y

Always Restore Service if Vested: Y

Type of One-Year-Break Def -

Elapsed Time

Year: Hire Anniversary Year

Counting Period: Months

List of Action Categories -

Category	Category Description
-----	-----

KUSP as of 12/31/1999

=====  
\*\*\* Vesting \*\*\*  
=====

Function Result: KUS\_VT\_F  
Definition: KUS\_VT\_D1      Group: ALL      Start: 01/01/1960      Stop: EVENT\_DT  
Description: Vesting for Splan

Vesting Schedule(s) -  
    Schedule Name: 5YEARCLIFF  
    Interpolate: N  
    Schedule Type: Cliff  
        Cliff Service Result: KUS\_SVV\_F  
        100% Vested After: 5 years

Full Vesting Conditions -  
    Disability: Y  
    Death: Y  
    Custom Statement: N  
    Retirement Types: N  
    User Code: N

Forfeiture Conditions -  
    Death with No Spouse Beneficiaries: N  
    Withdrawal of Contributions: N  
    Custom Statement: N  
    User Code: N

KUSP as of 12/31/1999

=====  
\*\*\* Benefit Eligibility \*\*\*  
=====

Function Result: KUS\_BE\_F  
Definition: KUS\_BE\_D1      Group: ALL      Start: 01/01/1960      Stop: EVENT\_DT

Criteria Selection -

Definition Name	And /Or	Min Age	Age Definition	Min Svc	Service Definition	Min Pts	Custom Statement
KUS_BE_D1	CLAUSE1	Or 65	EVENTAGE	0		0	
KUS_BE_D1	CLAUSE2	Or 60	EVENTAGE	10	KUS_SVV_F	0	

Function Result: KUS\_BE\_F1  
Definition: KUS\_BE\_D2      Group: ALL      Start: 01/01/1960      Stop: EVENT\_DT

Criteria Selection -

Definition Name	And /Or	Min Age	Age Definition	Min Svc	Service Definition	Min Pts	Custom Statement
KUS_BE_D2	CLAUSE1	Or 55	EVENTAGE	5	KUS_SVV_F	0	

KUSP as of 12/31/1999

=====  
\*\*\* Final Average Earnings \*\*\*  
=====

Function Result: KUS\_FA\_F  
Definition: KUS\_FA\_D1 Group: ALL Start: 01/01/1960 Stop: EVENT\_DT  
Description: Splan High 5 FAE

Average Earnings Parameters -  
Find the Highest -  
Periods: 60 Consecutive: Y  
Take the Average from -  
Out of the Last: 120 periods  
Use Consolidated Earnings -  
Name: KUS\_CEFA\_F Splan FAE Consolidation  
Partial Period Options -  
Keep if Needed  
Count:  
Final Period Options -  
Keep if Needed  
Limit Options -  
401(a)17  
Name: 401(A) (17)  
Zeroes -  
Use  
Short Service Options -  
Use what you have  
Generated Earnings -  
None  
Project Method: EARN\_PROJE

Function Result: KUFAE415\_F  
Definition: KUFAE415\_D Group: ALL Start: 01/01/1960 Stop: EVENT\_DT  
Description: Highest 3 year avgerage

Average Earnings Parameters -  
Find the Highest -  
Periods: 36 Consecutive: Y  
Take the Average from -  
Out of the Last: 60 periods  
Use Consolidated Earnings -  
Name: KUS\_CEFA\_F Splan FAE Consolidation  
Partial Period Options -  
Always Use  
Count:  
Final Period Options -  
Always Use  
Limit Options -  
None  
Zeroes -  
Replace with Look Back  
Short Service Options -  
Use what you have  
Generated Earnings -  
None  
Project Method: EARN\_PROJE

KUSP as of 12/31/1999

=====  
\*\*\* Cash Balance Accounts \*\*\*  
=====

KUSP as of 12/31/1999

=====  
\*\*\* Employee Accounts \*\*\*  
=====

KUSP as of 12/31/1999

=====  
\*\*\* Social Security \*\*\*  
=====

Function Result: KUS\_SS\_F  
Definition: KUS\_SS\_D1      Group: ALL      Start: 01/01/1960      Stop: EVENT\_DT  
Description: Splan Social Security

Social Security Benefit Type: Old Age Retirement  
Use -

Earnings: KUS\_CESS\_F  
Current Period Only

Earnings Regression Method -  
Use National Average Wage

Lag Year Regression Method -  
Use Alternative II Assumptions

Earnings Projection Method -  
Project Using  
Projection Method Name: EARN\_PROJE

Start Projection -  
with Actual Current Year

Social Security Commencement - Use Social Security NRA  
Date:

Social Security Wage History Range -  
Earliest Age: 21  
Latest Age: Use Social Security NRA

PIA Calculation Rules -  
Apply Early Commence Reduction: N  
Apply Deferred Retire Credit: N  
Disregard Attained Age Rule: N  
Disregard Age 62 Entitle Rule: N

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=====  
\*\*\* Covered Compensation \*\*\*  
=====

KUSP as of 12/31/1999

=====  
\*\*\* Early/Late Adjustments \*\*\*  
=====

Function Result: KUS\_ELPIAF  
Definition: KUS\_ELPIAD Group: ALL Start: 01/01/1960 Stop: EVENT\_DT  
Description: Ben Com Age PIA GATT 6%  
  
Adjustment Start Date: ADT62  
Adjustment End Date: BENCOM\_DT  
Decimals: 6

Subadjustments -  
Subadjustment: EARLY  
Uses Method -  
Method: A Actuarial Equivalence  
Name:  
Applies To: Reductions Only  
Decimals: 6  
Actuarial Assumption Set: GATT\_6%  
Benefit Formula Name: KUS\_BFPIAD  
Employee "From" Age -Age Field  
Date:  
Employee "To" Age -Age Field  
Date: ADNBCD  
Beneficiary "From" Age -Age Field  
Date:  
Beneficiary "To" Age -Age Field  
Date:  
Number of Adjustment Periods: Periods Between Dates  
From Date:  
To Date:  
Months/Years:  
Rules Use:  
Percent per Period Fraction per Period Over Periods  
-----  
0 0 / 0 0

Function Result: KUS\_EL\_F  
Definition: KUS\_EL\_D1 Group: ALL Start: 01/01/1960 Stop: EVENT\_DT  
Description: Splan early/late adjustments  
  
Adjustment Start Date: ADT65  
Adjustment End Date: BENCOM\_DT  
Decimals: 5

Subadjustments -  
Subadjustment: EARLY  
Uses Method -  
Method: R Arithmetic Rules  
Name:  
Applies To: Reductions Only  
Decimals: 5  
Actuarial Assumption Set:  
Benefit Formula Name:  
Employee "From" Age -Age Field  
Date:  
Employee "To" Age -Age Field  
Date:  
Beneficiary "From" Age -Age Field  
Date:  
Beneficiary "To" Age -Age Field  
Date:  
Number of Adjustment Periods: Periods Between Dates

KUSP as of 12/31/1999

From Date: BENCOM\_DT

To Date: ADT65

Months/Years: Y

Rules Use: Percentages

Percent per Period	Fraction per Period	Over Periods
3	0 / 0	5
5	0 / 0	5

Subadjustment: LATE

Uses Method -

Method: A Actuarial Equivalence

Name:

Applies To: Increases Only

Decimals: 5

Actuarial Assumption Set: GATT\_6%

Benefit Formula Name: KUS\_BF\_D1

Employee "From" Age -Age Field

Date:

Employee "To" Age -Age Field

Date: ADNBCE

Beneficiary "From" Age -Age Field

Date:

Beneficiary "To" Age -Age Field

Date:

Number of Adjustment Periods: Periods Between Dates

From Date:

To Date:

Months/Years:

Rules Use:

Percent per Period	Fraction per Period	Over Periods
0	0 / 0	0

KUSP as of 12/31/1999

=====  
\*\*\* Death Coverage Factors \*\*\*  
=====

KUSP as of 12/31/1999

=====  
\*\*\* Benefit Calculation \*\*\*  
=====

Function Result: KUS\_BF\_F  
Definition: KUS\_BF\_D1 Group: ALL Start: 01/01/1960 Stop: EVENT\_DT  
Description: Splan Benefit Formula PIA offs

Payment Frequency: 12 Monthly Payment

	Single Participant		Married Participant	
	-----		-----	
Form Code:	LIFE	Life Annuity	LIFE	Life Annuity
Years Certain:	0		0	
Pct Continued:	0		0	

Custom Statement: KUS\_BF\_D1 Description: Splan benefit formula PIA offs Splan benefit formula PIA offset.

Statement Type: Operation

Keyword:  
KUS\_FA\_F \* .02 = TEMP01

Statement Type: Operation

Keyword:  
TEMP01 \* KUS\_SVB\_F = TEMP01

Statement Type: Operation

Keyword:  
KUS\_PIA\_CS \* .25 = TEMP02

Statement Type: Operation

Keyword:  
TEMP01 - TEMP02 = TEMP03

Statement Type: Function

Keyword: MAX  
TEMP03 0 = KUS\_BF\_D1

Function Result: KUS\_BF\_F2  
Definition: KUS\_BF\_D2 Group: ALL Start: 01/01/1960 Stop: EVENT\_DT  
Description: Splan Cash Balance formuls

Payment Frequency: 12 Monthly Payment

	Single Participant		Married Participant	
	-----		-----	
Form Code:	LIFE	Life Annuity	LIFE	Life Annuity
Years Certain:	0		0	
Pct Continued:	0		0	

Custom Statement: KUS\_BF\_D2 Description: See Custom Statement BENFO\_CS See Custom Statement BENFO\_CS for a complete descri

Statement Type: Operation

Keyword:  
BENFO\_CS = KUS\_BF\_D2

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=====  
\*\*\* Q D R O \*\*\*  
=====

KUSP as of 12/31/1999

=====  
\*\*\* Employee/Employer Split \*\*\*  
=====

KUSP as of 12/31/1999

=====  
\*\*\* Optional Forms \*\*\*  
=====

Function Result: KUS\_OF\_F  
Definition: KUS\_OF\_D1      Group: ALL      Start: 01/01/1960      Stop: EVENT\_DT  
Description: Splan Optional Forms

Benefit Formula Name: KUS\_BF\_F  
Beneficiary Age at BCD Alias:  
Use Formset in 415 Processing: Y  
Bypass This Set If Custom Statement is True:  
Forms -

Form Code: JS      Joint and Survivor Annuity  
Years Certain: 0  
Percent Continued: 50  
Method: R      Actuarial  
Custom Statement:  
Constant: 0  
QJSA: Y  
Spousal Consent:  
Default Form (Single):  
Default Form (Married): Y  
Small Benefit Cashout:  
For 415 Only: N

Actuarial Assumption Set: GATT\_6%      Gatt 6% - GAM 83  
Lump Sum Ages and Formulas -  
Employee Age Alias:  
Beneficiary Age Alias:  
Benefit Formula at NRD Name:  
Minimums and Maximums -  
Maximum Lump Sum Amount:  
Minimum Lump Sum Amount:  
Small Benefit Cashout Threshold: 0

Use Alternate Assumption Set:  
Lump Sum Not Available:

Years Certain: 0 /  
Percent Continued: 50 /  
Level Income Parameters -  
Social Security PIA Name:  
Threshold Age: 0  
Cash Refund Form Parameters -  
Account Balance Result Name:  
Upon Death Pay Insurance As: Single Sum

Form Code: JS      Joint and Survivor Annuity  
Years Certain: 0  
Percent Continued: 100  
Method: R      Actuarial  
Custom Statement:  
Constant: 0  
QJSA: Y  
Spousal Consent:  
Default Form (Single):  
Default Form (Married):  
Small Benefit Cashout:  
For 415 Only: N

Actuarial Assumption Set: GATT\_6%      Gatt 6% - GAM 83  
Lump Sum Ages and Formulas -

KUSP as of 12/31/1999

Employee Age Alias:  
Beneficiary Age Alias:  
Benefit Formula at NRD Name:  
Minimums and Maximums -  
Maximum Lump Sum Amount:  
Minimum Lump Sum Amount:  
Small Benefit Cashout Threshold: 0

Use Alternate Assumption Set:  
Lump Sum Not Available:

Years Certain: 0 /  
Percent Continued: 100 /  
Level Income Parameters -  
Social Security PIA Name:  
Threshold Age: 0  
Cash Refund Form Parameters -  
Account Balance Result Name:  
Upon Death Pay Insurance As: Single Sum

Form Code: LIFE Life Annuity

Years Certain: 0  
Percent Continued: 0  
Method: R Actuarial  
Custom Statement:  
Constant: 0  
QJSA:  
Spousal Consent:  
Default Form (Single): Y  
Default Form (Married):  
Small Benefit Cashout:  
For 415 Only: N

Actuarial Assumption Set: GATT\_6% Gatt 6% - GAM 83

Lump Sum Ages and Formulas -  
Employee Age Alias:  
Beneficiary Age Alias:  
Benefit Formula at NRD Name:  
Minimums and Maximums -  
Maximum Lump Sum Amount:  
Minimum Lump Sum Amount:  
Small Benefit Cashout Threshold: 0

Use Alternate Assumption Set:  
Lump Sum Not Available:

Years Certain: 0 /  
Percent Continued: 0 /  
Level Income Parameters -  
Social Security PIA Name:  
Threshold Age: 0  
Cash Refund Form Parameters -  
Account Balance Result Name:  
Upon Death Pay Insurance As: Single Sum

Form Code: LIFE Life Annuity

Years Certain: 10  
Percent Continued: 0  
Method: R Actuarial  
Custom Statement:  
Constant: 0  
QJSA:  
Spousal Consent:  
Default Form (Single):  
Default Form (Married):  
Small Benefit Cashout:  
For 415 Only: N

KUSP as of 12/31/1999

Actuarial Assumption Set: GATT\_6% Gatt 6% - GAM 83  
Lump Sum Ages and Formulas -  
Employee Age Alias:  
Beneficiary Age Alias:  
Benefit Formula at NRD Name:  
Minimums and Maximums -  
Maximum Lump Sum Amount:  
Minimum Lump Sum Amount:  
Small Benefit Cashout Threshold: 0

Use Alternate Assumption Set:  
Lump Sum Not Available:

Years Certain: 10 /  
Percent Continued: 0 /  
Level Income Parameters -  
Social Security PIA Name:  
Threshold Age: 0  
Cash Refund Form Parameters -  
Account Balance Result Name:  
Upon Death Pay Insurance As: Single Sum

Form Code: LIO Level Income Option  
Years Certain: 0  
Percent Continued: 0  
Method: R Actuarial  
Custom Statement:  
Constant: 0  
QJSA:  
Spousal Consent:  
Default Form (Single):  
Default Form (Married):  
Small Benefit Cashout:  
For 415 Only: N

Actuarial Assumption Set: GATT\_6% Gatt 6% - GAM 83  
Lump Sum Ages and Formulas -  
Employee Age Alias:  
Beneficiary Age Alias:  
Benefit Formula at NRD Name:  
Minimums and Maximums -  
Maximum Lump Sum Amount:  
Minimum Lump Sum Amount:  
Small Benefit Cashout Threshold: 0

Use Alternate Assumption Set:  
Lump Sum Not Available:

Years Certain: 0 /  
Percent Continued: 0 /  
Level Income Parameters -  
Social Security PIA Name: KUS\_SS\_F  
Threshold Age: 62  
Cash Refund Form Parameters -  
Account Balance Result Name:  
Upon Death Pay Insurance As: Single Sum

Form Code: LUMP Lump Sum  
Years Certain: 0  
Percent Continued: 0  
Method: R Actuarial  
Custom Statement:  
Constant: 0  
QJSA:  
Spousal Consent:  
Default Form (Single):  
Default Form (Married):

KUSP as of 12/31/1999

Small Benefit Cashout:  
For 415 Only: N

Actuarial Assumption Set: GATT\_6%      Gatt 6% - GAM 83  
Lump Sum Ages and Formulas -  
Employee Age Alias:  
Beneficiary Age Alias:  
Benefit Formula at NRD Name:  
Minimums and Maximums -  
Maximum Lump Sum Amount:  
Minimum Lump Sum Amount:  
Small Benefit Cashout Threshold: 5000

Use Alternate Assumption Set:  
Lump Sum Not Available:

Years Certain: 0 /  
Percent Continued: 0 /  
Level Income Parameters -  
Social Security PIA Name:  
Threshold Age: 0  
Cash Refund Form Parameters -  
Account Balance Result Name:  
Upon Death Pay Insurance As: Single Sum

KUSP as of 12/31/1999

=====  
\*\*\* 415 Limits \*\*\*  
=====

Function Result: KU\_415\_FR  
Definition: KU415LIMIT      Group: ALL      Start: 01/01/1960      Stop: EVENT\_DT  
Description: 415 Limits for KU companies

Processing Parameters -  
    Limit Table Lookup: KU415TABLE  
Post SSRA Actuarial Increase Parameters -  
    Plan Adjustment: KUS\_EL\_F  
    GATT Adjustment: KU\_GATT\_IF

Limit Reduction Factors:  
Prior to Age 62:  
    Plan Adjustment: KUS\_EL\_F  
    GATT Adjustment: KU\_GATT\_RF  
10 Year Participant: N  
    Service Definition: KUS\_SVP\_F

Average Earnings Limit -      FAE Definition: KUF4E415\_F  
FAE Limit User Code: N  
Min 10K for Non-DC Participant:  
Service Definition: KUS\_SVB\_F

415(e) Information -  
No 415e information

Reduction Options -  
Prorate  
    Plan Name      Form Set      Order No  
    -----      -----      -----

KUSP as of 12/31/1999

=====  
\*\*\* Consolidated Earnings \*\*\*  
=====

Function Result: KUS\_CEFA\_F  
Definition: KUS\_CEFAD1 Group: ALL Start: 01/01/1960 Stop: EVENT\_DT  
Description: Splan FAE Consolidation

Accumulation Period -  
Period: M Calendar Month  
Start Date (Month): 0 (Day): 0

Accumulate Based On -  
Earned Date  
Consolidation Based On -  
Type:

B Both Payroll Earns and Rate  
Special Accum:

BNS	100	0
CMS	100	0

Use Actual Rates: Y  
Round Method:  
Compensation Rate Effective On -  
Current Period  
Month: 0 Day: 0  
Multiply By:

Limits and Adjustments -  
Minimum Earnings: 0  
Maximum Earnings: 0  
Plus Additional Amount: 0

Exclude Categories -  
Category Description  
-----  
CAT\_LOA Leave of Absence

Action/Reasons for Generation -  
  
Category: CAT\_DIS Disability Category  
Generation Method: C  
Replacement Method: 0  
Uplift Factor: 0

Other Fields and Field Values -  
  
Partial Period: Disability Category

Termination -  
HR Action/Reason Category Break-In-Service Methods Annualize Options  
-----  
CAT\_TERM Termination S Use As Is

Hire/Rehire -  
HR Action/Reason Category Break-In-Service Methods Annualize Options  
-----  
CAT\_HIR Hire Categories S Use As Is

Function Result: KUS\_CESS\_F  
Definition: KUS\_CESSD1 Group: ALL Start: 01/01/1960 Stop: EVENT\_DT  
Description: Splan Consolitation Soc. Sec.

Accumulation Period -  
Period: C Calendar Year  
Start Date (Month): 0 (Day): 0

Accumulate Based On -  
Earned Date  
Consolidation Based On -  
Type:

W Payroll W2 Accumulator  
Special Accum:

KUSP as of 12/31/1999

Use Actual Rates:  
Round Method:  
Compensation Rate Effective On -  
Current Period  
Month: 0 Day: 0  
Multiply By:  
Limits and Adjustments -  
Minimum Earnings: 0  
Maximum Earnings: 0  
Plus Additional Amount: 0

Exclude Categories -  
Category Description  
-----

Action/Reasons for Generation -

Category: CAT\_DIS Disability Category  
Generation Method: C  
Replacement Method: 0  
Uplift Factor: 0

Other Fields and Field Values -

Partial Period: Disability Category

Termination -

HR Action/Reason Category	Break-In-Service Methods	Annualize Options
-----	-----	-----
CAT_TERM Termination	A Annualize	Count Days

Hire/Rehire -

HR Action/Reason Category	Break-In-Service Methods	Annualize Options
-----	-----	-----
CAT_HIR Hire Categories	A Annualize	Count Days

KUSP as of 12/31/1999

=====  
\*\*\* Consolidated Hours \*\*\*  
=====

KUSP as of 12/31/1999

=====  
\*\*\* Consolidated Contributions \*\*\*  
=====

```

-----
Run ID.          KUSP_DEC99      Payment End Date  12/31/1999  Check Date       12/31/1999
Benefit Plan    KUSP
Employee Id     KU0011                      Identification No  551 25 4683
Employee Record # 1
-----

```

Scheduled Payment Record

```

-----
Payment Provider      Form Code      Years      Percent      Payment      Payment      Payment Amount
No.      Provider Name    Form Description  Guaranteed  Continued  Frequency  End Date  Nontax Payment Amount
-----
1          LIFE              Life Annuity          0          0          12                               10594.65
                                           0.00
                                           -----
                                           10594.65
                                           0.00
-----

```

```

-----
Employee Id  KU0011
Benefit Deduction Record- Deduction Amount:          0.00
Balance Adjustment Record- Adjustment Amount:          0.00 Nontax Adjustment Amount:          0.00
Scheduled Payment Record- Payment Amount:          10594.65 Nontax Payment Amount:          0.00
Onetime Payment Record- Payment Amount:          0.00 Nontax Payment Amount:          0.00
-----

```

```

-----
Run ID.          KUSP_DEC99      Payment End Date  12/31/1999  Check Date      12/31/1999
Benefit Plan    KUSP
Employee Id
Employee Record #    0
-----

```

```

-----
Benefit Plan KUSP
Benefit Deduction Record- Deduction Amount:          0.00
Balance Adjustment Record- Adjustment Amount:        0.00  Nontax Adjustment Amount:          0.00
Scheduled Payment Record- Payment Amount             10594.65  Nontax Payment Amount:          0.00
Onetime Payment Record- Payment Amount               0.00  Nontax Payment Amount:          0.00
-----

```

```

-----
Run ID.          KUSP_DEC99      Payment End Date  12/31/1999  Check Date      12/31/1999
Benefit Plan     KUSP
Employee Id
Employee Record # 0
-----

```

```

-----
Benefit Deduction Record- Deduction Amount:          0.00
Balance Adjustment Record- Adjustment Amount:         0.00  Nontax Adjustment Amount:          0.00
Scheduled Payment Record- Payment Amount:         10594.65  Nontax Payment Amount:           0.00
Onetime Payment Record- Payment Amount           0.00  Nontax Payment Amount:           0.00
-----

```

**QUALIFIED PRERETIREMENT SURVIVOR ANNUITY**  
**Election or Waiver of Benefit**  
**(Sample Letter)**

Douglas Lewis  
3569 Malta Ave

Date: 09/05/2000

Newark, NJ 07112

Social Security No: 058-39-2799

The GBI Salaried Plan (Plan) will pay a benefit to your spouse if:

- you are married when you die;
- you die before you terminate employment; and
- you do not reject this benefit.

This benefit is called a “qualified preretirement survivor annuity.” Unless you reject this benefit, the amount that will be paid to your spouse at your death will be [description of the benefit].

You may decide that you do not want this benefit because of the cost involved. This benefit is very similar to a life insurance contract because it provides a death benefit. As with any life insurance contract, there is a cost associated with this death benefit protection. The Plan provides that you must pay the cost of the risk assumed by the Plan (i.e., the risk that this benefit will be paid if you die before retirement). This cost will be paid by means of a reduction in the retirement benefit you would otherwise receive at retirement. The cost of the benefit (i.e., the amount by which your benefit will be reduced) is [description of cost].

You can avoid this cost only by waiving the preretirement death benefit. However, if you do so, the Plan will not pay a death benefit to your spouse if you die before retirement.

You should discuss this matter with your spouse. If you decide to waive this benefit, you and your spouse must complete the following form and return it to the Plan Administrator at the address shown below. Your waiver of this benefit will be effective only if your spouse agrees in writing with this action. Your spouse’s written consent can be given below (see “Spouse’s Consent to Waiver of Qualified Preretirement Survivor Annuity”).

If you previously rejected the preretirement death benefit, you may reinstate this benefit by completing this form below. Your spouse’s consent is not required to reinstate the benefit.

⇒ **Check only item 1 or 2 below**

⇒ **Return this form to the Plan Administrator upon Completion**

1. If you are **not married** check the box and complete the “Certification of Single Status” shown below.

I am **not married** and therefore, the coverage does not apply to me.

2. If you **are married** complete the information below; check only one of the two boxes below, and sign and date this form.

Spouse’s Name: \_\_\_\_\_

Date of Marriage: \_\_\_\_\_

Spouse’s Date of Birth: \_\_\_\_\_

Spouse’s Social Security No: \_\_\_\_\_

I **hereby elect the Qualified Preretirement Survivor Annuity**. I understand that if I should die prior to my retirement, or after separation from service - but before my vested benefits begin, **my spouse will receive a monthly annuity** in an amount equal to 50% of my benefit had I retired on my date of death. I also understand that , the benefit payable to my spouse will be reduced for:

- Early Retirement benefits (if applicable);
- 50% Joint & Survivor Annuity form of payment; and
- Qualified Preretirement Surviving Spouse’s Coverage.

The coverage effective date is the date on which the Qualified Preretirement Survivor Annuity became effective -- and is the latest of the following dates:

- the date when I have completed 10 years of Service;
- the first anniversary of my marriage; or
- the date of reinstatement of previously rejected coverage.

The coverage ending date is the earliest of :

- my Normal Retirement Date;
- my benefit commencement date;
- my death, or divorce;
- the death of my spouse; or
- the first of the month following the date in which this coverage is revoked.

I understand that the amount of the pension benefit payable to me at retirement, or to my surviving spouse in the event of my death before my retirement, or after separation from service - but before my vested benefits begin, will be **reduced** to pay for the Qualified Preretirement Survivor Annuity protection during the period of coverage.

I hereby reject the Qualified Preretirement Survivor Annuity. I recognize that my spouse will not receive a pension if I should die before I retire, or after my termination of employment - but before my vested benefits begin.

\_\_\_\_\_  
Signature of Employee

\_\_\_\_\_  
Date

### Important Note

If you are **not married**, this coverage does not apply to you. However, you must sign in the area entitled "Certification of Single Status" on page 4, in the presence of a Notary Public, or authorized Plan representative.

If you **are married**, and have **rejected** the Qualified Preretirement Survivor Annuity, your spouse must consent to your declination by signing in the area entitled "Spousal Consent" in the presence of a Notary Public.

**SPOUSAL CONSENT**

As the spouse of the above named employee, I have read and understand this Qualified Preretirement Survivor Annuity form. I recognize that by agreeing not to elect this coverage, **I will not be entitled to any benefit if my spouse should die before retirement or after separation of service, but before vested benefits begin.**

With this knowledge, I hereby consent not to elect the Qualified Preretirement Survivor Annuity.

Signature of Spouse \_\_\_\_\_

Date \_\_\_\_\_

**NOTARY**

I, \_\_\_\_\_ a notary public in and for \_\_\_\_\_ County, in the State of \_\_\_\_\_, DO HEREBY CERTIFY that

\_\_\_\_\_ is personally known to me to be the same person whose name is subscribed to the preceding, and acknowledge that such person appeared before me this day in person and that such person signed, sealed, and delivered this instrument as a free and voluntary act, for the uses and purposes here set forth.

GIVEN under my hand and official seal, this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.

Notary Public \_\_\_\_\_

Commission Expires \_\_\_\_\_, 19\_\_\_\_\_

**CERTIFICATION OF SINGLE STATUS**

I, \_\_\_\_\_, hereby affirm that I am not married.

Signature of Participant \_\_\_\_\_

Date \_\_\_\_\_

**NOTARY**

I, \_\_\_\_\_ a notary public in and for \_\_\_\_\_ County, in the State of \_\_\_\_\_, DO HEREBY CERTIFY that

\_\_\_\_\_ is personally known to me to be the same person whose name is subscribed to the preceding, and acknowledge that such person appeared before me this day in person and that such person signed, sealed, and delivered this instrument as a free and voluntary act, for the uses and purposes here set forth.

GIVEN under my hand and official seal, this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.

Notary Public \_\_\_\_\_

Commission Expires \_\_\_\_\_, 19\_\_\_\_\_

**NOTICE TO PARTICIPANTS ELIGIBLE TO  
ROLL OVER RETIREMENT PLAN DISTRIBUTIONS  
(Sample Notice)**

**SPECIAL TAX NOTICE REGARDING PLAN PAYMENTS**

This notice contains important information you will need before you decide how to receive your benefits from GBI Salaried Plan.

**Summary**

A payment from the Plan that is eligible for "rollover" can be taken in two ways. You can have all or a portion of your payment either:

- Paid in a direct rollover; or
- Paid to you.

A rollover is a payment of your Plan benefits to your individual retirement plan (IRA) or to another employer plan. The choice you make will affect the tax you owe.

**If you choose a Direct Rollover:**

- Your payment will not be taxed in the current year and no income tax will be withheld.
- Your payment will be made directly to your IRA or, if you choose, to another employer plan that accepts your rollover.
- Your payment will be taxed later as you withdraw moneys from your IRA or the employer plan.

**If you choose to have your Plan benefits directly paid to you:**

- You will receive only 80% of the payment, because the Plan Administrator is required to withhold 20% of the payment and send it to the IRS as income tax withholding to be credited against any taxes you might owe.
- Your payment will be taxed in the current year unless you roll it over. You may be able to use special tax rules that could reduce the tax you owe. However, if you receive the payment before age 59-½ you may also have to pay an additional 10% penalty tax for early withdrawal.

- You can roll over the payment by paying it to your IRA or to another employer plan that accepts your rollover within 60 days of receiving the payment. The amount rolled over will not be taxed until you take it out of the IRA or employer plan.
- If you want to roll over 100% of the payment to an IRA or an employer plan, **you must find other money to replace the 20% that was withheld.** If you roll over only the 80% that you received, you will be taxed on the 20% that was withheld and that is not rolled over.

## MORE INFORMATION

- I. PAYMENTS THAT CAN AND CANNOT BE ROLLED OVER
- II. DIRECT ROLLOVER
- III. PAYMENT PAID TO YOU
- IV. SURVIVING SPOUSES, ALTERNATE PAYEES, AND OTHER BENEFICIARIES

### I. Payments That Can and Cannot Be Rolled Over

Payments from the Plan may be "eligible rollover distributions." This means that they can be rolled over to an IRA or to another employer plan that accepts rollover. Your Plan Administrator should be able to tell you what portion of your payment is an eligible rollover distribution. The following types of payments **cannot** be rolled over:

#### **Nontaxable Payments**

In general, only the "taxable portion" of your payment is an eligible rollover distribution. If you have made "after-tax" employee contributions to the plan, these contributions will be nontaxable when they are paid to you, and they cannot be rolled over. (After-tax employee contributions generally are contributions you made from your own pay that were already taxed.)

#### **Payments Spread Over Long Periods**

You cannot roll over a payment if it is part of a series of equal (or almost equal) payments that are made at least once a year and that will last for

- your lifetime (or your life expectancy);
- your lifetime and your beneficiary's lifetime (or life expectancies); or
- a period of ten years or more.

## **Required Minimum Payments**

Beginning in the year you reach age 70½, a certain portion of your payment cannot be rolled over because it is a "required minimum payment" that must be paid to you.

## **II. Direct Rollover**

You can choose a direct rollover of all or any portion of your payment that is an "eligible rollover distribution," as described above. In a direct rollover, the eligible rollover distribution is paid directly from the Plan to an IRA or another employer plan that accepts rollovers. If you choose a direct rollover, you are not taxed on a payment until you later take it out of the IRA or the employer plan.

### **Direct Rollover to an IRA**

You can open an IRA to receive the direct rollover. (The term "IRA," as used in this notice, includes individual retirement accounts and individual retirement annuities.) If you choose to have your payment made directly to an IRA, contact an IRA sponsor (usually a financial institution) to find out how to have your payment made in a direct rollover to an IRA at that institution. If you are unsure of how to invest your money, you can temporarily establish an IRA to receive the payment. However, in choosing an IRA, you may wish to consider whether the IRA you choose will allow you to move all or a part of your payment to another IRA at a later date, without penalties or other limitations. See IRS Publication 590, *Individual Retirement Arrangements*, for more information on IRAs (including limits on how often you can rollover between IRAs).

### **Direct Rollover to a Plan**

If you are employed by a new employer that has a plan, and you want a direct rollover to that plan, ask the administrator of that plan whether it will accept your rollover. An employer plan is not legally required to accept a rollover. If your new employer's plan does not accept a rollover, you can choose a direct rollover to an IRA.

### **Direct Rollover of a Series of Payments**

If you receive eligible rollover distributions that are paid in a series for less than ten years, your choice to make or not make a direct rollover for a payment will apply to all later payments in the series until you change your election. You are free to change your election for any later payment in the series.

### III. Payment Paid to You

If you have the payment made to you, it is subject to 20% income tax withholding. The payment is taxed in the year you receive it unless, within 60 days, you roll it over to an IRA or another plan that accepts rollovers. If you do not roll it over, special tax rules may apply.

#### Income Tax Withholding:

##### Mandatory Withholding

If any portion of the payment to you is an eligible rollover distribution, the Plan is required by law to withhold 20% of that amount. This amount is sent to the IRS as income tax withholding. For example, if your eligible rollover distribution is \$10,000, only \$8,000 will be paid to you because the Plan must withhold \$2,000 as income tax. However, when you prepare your income tax return for the year, you will report the full \$10,000 as a payment from the Plan. You will report the \$2,000 as tax withheld, and it will be credited against any income tax you owe for the year.

##### Voluntary Withholding

If any portion of your payment is not an eligible rollover distribution but is taxable, the mandatory withholding rules described above do not apply. In this case, you may elect not to have withholding apply to that portion. To elect out of withholding, ask your Plan Administrator for the election form and related information.

##### Sixty-Day Rollover Option

If you have an eligible rollover distribution paid to you, you can still decide to roll over all or part of it to an IRA or another employer plan that accepts rollover. If you decide to roll over, **you must make the rollover within 60 days after you receive the payment.** The portion of your payment that is rolled over will not be taxed until you take it out of the IRA or the employer plan.

You can roll over up to 100% of the eligible rollover distribution, including an amount equal to the 20% that was withheld. If you choose to roll over 100%, you must find other money within the 60-day period to contribute to the IRA or the employer plan to replace the 20% that was withheld. On the other hand, if you roll over only the 80% that you received, you will be taxed on the 20% that was withheld.

### Example

Your eligible rollover distribution is \$10,000, and you choose to have it paid to you. You will receive \$8,000, and \$2,000 will be sent to the IRS as income tax withholding. Within 60 days after receiving the \$8,000, you may roll over the entire \$10,000 to an IRA or employer plan. To do this, you roll over the \$8,000 received from the Plan, and you will have to find \$2,000 from other sources (your savings, a loan, etc.). In this case, the entire \$10,000 is not taxed until you take it out of the IRA or employer plan. If you roll over the entire \$10,000 when you file your income tax return you may get a refund of the \$2,000 withheld. If, on the other hand, you roll over only \$8,000, the \$2,000 you did not roll over is taxed in the year it was withheld. When you file your income tax return you may get a refund of part of the \$2,000 withheld. (However, any refund is likely to be larger if you roll over the entire \$10,000.)

### **Additional 10% Tax If You Are Under Age 59 ½**

If you receive a payment before you reach age 59-½ and you do not roll it over, then, in addition to the regular income tax, you may have to pay an extra tax equal to 10% of the taxable portion of the payment. The additional 10% tax does not apply to your payment if it is:

- (1) paid to you because you separate from service with your employer during or after the year you reach age 55;
- (2) paid because you retire due to disability;
- (3) paid to you as equal (or almost equal) payments over your life or life expectancy (of your and your beneficiary's lives or life expectancies); or
- (4) used to pay certain medical expenses. See IRS Form 5329 for more information on the additional 10% tax.

### **Special Tax Treatment**

If your eligible rollover distribution is not rolled over, it will be taxed in the year you receive it. However, if it qualifies as a "lump sum distribution," it may be eligible for special tax treatment. A lump sum distribution is a payment, within one year, of your entire balance under the Plan (and certain other similar plans of the employer) that is payable to you because you have reached age 59-½ or have separated from service with your employer (or, in the case of a self-employed individual, because you have reached age 59-½ or have become disabled). For a payment to qualify as a lump sum distribution, you must have been a participant in the Plan for at least 5 years.

The special tax treatment for lump sum distributions is described below.

### **Five-Year Averaging**

If you receive a lump sum distribution after you are age 59½ you may be able to make a one-time election to figure the tax on the payment by using "5-year averaging." Five-year averaging often reduces the tax you owe because it treats the payment much as if it were paid over 5 years.

### **Ten-Year Averaging if You Were Born Before January 1, 1936**

If you receive a lump sum distribution and you were born before January 1, 1936, you can make a one-time election to figure the tax on the payment by using "10-year averaging" (using 1986 tax rates) instead of 5-year averaging (using current tax rates). Like the 5-year averaging rules, 10-year averaging often reduces the tax you owe.

### **Capital Gain Treatment If You Were Born Before January 1, 1936**

In addition, if you receive a lump sum distribution and you were born before January 1, 1936, you may elect to have the part of your payment that is attributable to your pre-1974 participation in the Plan (if any) taxed as long-term capital gain at a rate of 20%.

There are other limits on the special tax treatment for lump sum distributions. For example, you can generally elect this special tax treatment only once in your lifetime, and the election applies to all lump sum distributions that you receive in that same year. If you have previously rolled over a payment from the Plan (or certain other similar plans of the employer), you cannot use this special tax treatment for later payments from the Plan. If you roll over your payment to an IRA, you will not be able to use this special tax treatment for later payments from the IRA. Also, if you roll over only a portion of your payment to an IRA, this special tax treatment is not available for the rest of the payment. Additional restrictions are described in IRS Form 4972, which has more information on lump sum distributions and how you elect the special tax treatment.

### **Employer Stock or Securities**

There is a special rule for a payment from the Plan that includes employer stock (or other employer securities). To use this special rule, (1) the payment must qualify as a lump sum distribution, as described above (or would qualify except that you do not yet have 5 years of participation in the Plan), or (2) the employer stock included in the payment must be attributable to "after-tax" employee

contributions, if any. Under this special rule, you must have the option of not paying tax on the "net unrealized appreciation" of the stock until you sell the stock.

Net unrealized appreciation generally is the increase in the value of the employer stock while it was held by the Plan. For example, if employer stock was contributed to your Plan account when the stock was worth \$1,000 but the stock was worth \$1,200 when you received it, you would not have to pay tax on the \$200 increase in value until you later sold the stock.

You may instead elect not to have the special rule apply to the net unrealized appreciation. In this case, your net unrealized appreciation will be taxed in the year you receive the stock, unless you roll over the stock. The stock (including any net unrealized appreciation) can be rolled over to an IRA or another employer plan either in a direct rollover or a rollover that you make yourself.

If you receive employer stock in a payment that qualifies as a lump sum distribution, the special tax treatment for lump sum distributions described above (such as 5-year averaging) also may apply. See IRS Form 4972 for additional information on these rules.

#### **IV. Surviving Spouses, Alternate Payees, and Other Beneficiaries**

In general, the rules summarized above that apply to payments to employees also apply to payments to surviving spouses of employees and to spouses or former spouses who are "alternate payees." You are an alternate payee if your interest in the Plan results from a "qualified domestic relations order," which is an order issued by a court, usually in connection with a divorce or legal separation. Some of the rules summarized above also apply to a deceased employee's beneficiary who is not a spouse. However, there are some exceptions for payments to surviving spouses, alternate payees, and other beneficiaries that should be mentioned.

If you are a surviving spouse, you may choose to have an eligible rollover distribution paid in a direct rollover to an IRA or paid to you. If you have the payment paid to you, you can keep it or roll it over yourself to an IRA but you cannot roll it over to an employer plan. If you are an alternate payee, you have the same choices as the employee. Thus, you can have the payment paid as a direct rollover or paid to you. If you have it paid to you, you can keep it or roll it over yourself to an IRA or to another employer plan that accepts rollovers. If you are a beneficiary other than the surviving spouse, you **cannot** choose a direct rollover, and you **cannot** roll over the payment yourself.

If you are a surviving spouse, an alternate payee, or another beneficiary, your payment is not subject to the additional 10% tax described in section III above, even if you are younger than age 59-½

If you are a surviving spouse, an alternate payee, or another beneficiary, you may be able to use the special tax treatment for lump sum distributions and the special rule for

payments that include employer stock, as described in section III above. If you receive a payment because of the employee's death, you may be able to treat the payment as a lump sum distribution if the employee met the appropriate age requirements, whether or not the employee had 5 years of participation in the Plan.

## **HOW TO OBTAIN ADDITIONAL INFORMATION**

This notice summarizes only the federal (not state or local) tax rules that might apply to your payment. The rules described above are complex and contain many conditions and exceptions that are not included in this notice. Therefore, you may want to consult with a professional tax advisor **before** you take a payment of your benefits from the Plan. Also, you can find more specific information on the tax treatment of payments from qualified retirement plans in IRS Publication 575, *Pension and Annuity Income*, and IRS Publication 590, *Individual Retirement Arrangements*. These publications are available from your local IRS office or by calling 1-800-TAX-FORMS.

**DIRECT ROLLOVER ELECTION FORM**  
**GBI Salaried Plan**  
**(Sample Form)**

Douglas Lewis  
3569 Malta Ave

Date: 09/05/2000

Social Security No: 058-39-2799

Newark, NJ 07112

**I. Distribution Information:**

Amount of distribution: \_\_\_\_\_  
(If distribution is for the entire account balance enter "account balance")

**II. Information About Plan or IRA to Receive Direct Rollover:**

Name of Plan: \_\_\_\_\_

Name of Plan Administrator: \_\_\_\_\_

Address of Plan: \_\_\_\_\_

\_\_\_\_\_

**OR**

Name of Plan Trustee or Custodian of IRA : \_\_\_\_\_

Address of Plan Trustee or Custodian: \_\_\_\_\_

Account Number of IRA: \_\_\_\_\_

Check which Applies to the Plan to Receive Your Rollover:

\_\_\_ The plan is a qualified plan under Internal Revenue Code Section 401(a).

\_\_\_ The plan accepts direct rollover contributions.

\_\_\_ The plan accepts noncash contributions (optional).

I hereby certify that the information I have entered on this form is true, correct, and complete.

\_\_\_\_\_  
Signature of Participant

Date \_\_\_\_\_

