

PeopleSoft®

PeopleSoft® 8.8
Pension Administration Reports

December 2002

PeopleSoft® 8.8 Pension Administration Reports

SKU HRMS88PAD-R 1202

PeopleBooks Contributors: Teams from PeopleSoft Product Documentation and Development.

Copyright 1988-2002 PeopleSoft, Inc. All rights reserved.

Printed in the United States.

All material contained in this documentation is proprietary and confidential to PeopleSoft, Inc. ("PeopleSoft"), protected by copyright laws and subject to the nondisclosure provisions of the applicable PeopleSoft agreement. No part of this documentation may be reproduced, stored in a retrieval system, or transmitted in any form or by any means, including, but not limited to, electronic, graphic, mechanical, photocopying, recording, or otherwise without the prior written permission of PeopleSoft.

This documentation is subject to change without notice, and PeopleSoft does not warrant that the material contained in this documentation is free of errors. Any errors found in this document should be reported to PeopleSoft in writing.

The copyrighted software that accompanies this document is licensed for use only in strict accordance with the applicable license agreement which should be read carefully as it governs the terms of use of the software and this document, including the disclosure thereof.

PeopleSoft, PeopleTools, PS/nVision, PeopleCode, PeopleBooks, PeopleTalk, and Vantive are registered trademarks, and Pure Internet Architecture, Intelligent Context Manager, and The Real-Time Enterprise are trademarks of PeopleSoft, Inc. All other company and product names may be trademarks of their respective owners. The information contained herein is subject to change without notice.

Open Source Disclosure

This product includes software developed by the Apache Software Foundation (<http://www.apache.org/>). Copyright (c) 1999-2000 The Apache Software Foundation. All rights reserved. THIS SOFTWARE IS PROVIDED "AS IS" AND ANY EXPRESSED OR IMPLIED WARRANTIES, INCLUDING, BUT NOT LIMITED TO, THE IMPLIED WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE ARE DISCLAIMED. IN NO EVENT SHALL THE APACHE SOFTWARE FOUNDATION OR ITS CONTRIBUTORS BE LIABLE FOR ANY DIRECT, INDIRECT, INCIDENTAL, SPECIAL, EXEMPLARY, OR CONSEQUENTIAL DAMAGES (INCLUDING, BUT NOT LIMITED TO, PROCUREMENT OF SUBSTITUTE GOODS OR SERVICES; LOSS OF USE, DATA, OR PROFITS; OR BUSINESS INTERRUPTION) HOWEVER CAUSED AND ON ANY THEORY OF LIABILITY, WHETHER IN CONTRACT, STRICT LIABILITY, OR TORT (INCLUDING NEGLIGENCE OR OTHERWISE) ARISING IN ANY WAY OUT OF THE USE OF THIS SOFTWARE, EVEN IF ADVISED OF THE POSSIBILITY OF SUCH DAMAGE.

PeopleSoft takes no responsibility for its use or distribution of any open source or shareware software or documentation and disclaims any and all liability or damages resulting from use of said software or documentation.

Contents

Reports Preface

About This PeopleBook v

Related Documentation..... v

 Obtaining Documentation Updates..... v

 Ordering Printed Documentation..... v

Comments and Suggestions..... vi

Chapter 1

PeopleSoft Pension Administration Reports..... 1

Pension Administration Reports: A to Z..... 1

 Calculation Reports..... 1

 Data Extracts Reports..... 2

 Participant Letters Reports..... 3

 Miscellaneous Reports..... 4

Chapter 2

Report Samples..... 5

About This PeopleBook

PeopleBooks provide you with the information that you need to implement and use PeopleSoft applications.

This preface discusses:

- Related documentation.
- Comments and suggestions.

Related Documentation

This section discusses how to:

- Obtain documentation updates.
- Order printed documentation.

Obtaining Documentation Updates

You can find updates and additional documentation for this release, as well as previous releases, on the PeopleSoft Customer Connection Website. Through the Documentation section of PeopleSoft 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 that is delivered on your PeopleBooks CD-ROM.

Important! Before you upgrade, you must check PeopleSoft Customer Connection for updates to the upgrade instructions. PeopleSoft continually posts updates as the upgrade process is refined.

See Also

PeopleSoft Customer Connection Website, <http://www.peoplesoft.com/corp/en/login.asp>

Ordering Printed Documentation

You can order printed, bound volumes of the complete PeopleSoft documentation that is delivered on your PeopleBooks CD-ROM. PeopleSoft makes printed documentation available for each major release shortly after the software is shipped. Customers and partners can order printed PeopleSoft documentation by using any of these methods:

- Web
- Telephone
- Email

Web

From the Documentation section of the PeopleSoft Customer Connection Website, access the PeopleSoft Press Website under the Ordering PeopleBooks topic. The PeopleSoft Press Website is a joint venture between PeopleSoft and Consolidated Publications Incorporated (CPI), the book print vendor. Use a credit card, money order, cashier's check, or purchase order to place your order.

Telephone

Contact CPI at 800 888 3559.

Email

Send email to CPI at psftpress@cc.larwood.com.

See Also

PeopleSoft Customer Connection Website, <http://www.peoplesoft.com/corp/en/login.asp>

Comments and Suggestions

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

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

Or send email comments to doc@peoplesoft.com.

While we cannot guarantee to answer every email message, we will pay careful attention to your comments and suggestions.

CHAPTER 1

PeopleSoft Pension Administration Reports

This appendix provides an overview of PeopleSoft Pension Administration reports and enables you to:

- View summary tables of all reports.
- View report details and source records.

Note. For samples of these reports, see the PDF files published on CD-ROM with your documentation.

Pension Administration Reports: A to Z

The tables in this section list the Pension Administration reports, sorted alphanumerically by report ID. If you need more information about a report, refer to the report details at the end of this appendix. The reports are broken into the following categories:

- Calculation reports.
- Data extract reports.
- Participant letters reports.
- Miscellaneous reports.

Calculation Reports

Report ID and Report Name	Description	Navigation	Run Control Page
PAT06A Non Detail Calculation Worksheet	Provides summary information about a calculation and its benefit formulas. This SQR report shows you each benefit formula processed during the specified calculation.	Pension, Calculations, Create Worksheet	RUNCTL_PASCW01

Report ID and Report Name	Description	Navigation	Run Control Page
PAT06B Detailed Calculation Worksheet	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 check box on the calculation Plan Inputs page is selected.	Pension, Calculations, Create Worksheet	RUNCTL_PASCW01
PAT06C Social Security Worksheet	Provides detailed information about how the system calculated an employee's Social Security benefit. The report includes an entire earnings history.	Pension, Calculations, Create Worksheet	RUNCTL_PASCW01

Data Extracts Reports

Report ID and Report Name	Description	Navigation	Run Control Page
PAPPPYMT Trustee Extract	Note. There are two ways to produce the extract - the Retiree Payments or the Trustee Extract. Includes all payment-related data that a third-party requires to produce pension checks.	Pension, Payments, Create Retiree Payments or Pension, Reports, Online Trustee Extract	RUNCTL_PAPPYMNT, or, RUNCTL_PAPP02
PASAV01 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.	Pension, Reports, Actuarial Valuation Extract	RUNCTL_PASAV01

Report ID and Report Name	Description	Navigation	Run Control Page
PASPC01 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.	Pension, Reports, Form 5500 Participation Cnt	RUNCTL_PASPC01

Participant Letters Reports

Report ID and Report Name	Description	Navigation	Run Control Page
PASOF01 Participant's Benefit Extract	Run this SQR as a prerequisite for running PAWOF01 and PAWOF02.	Pension, Reports, Participation Ben Selection	RUNCTL_PASOF01
PASTDEXT Standard Personal Data Extract	Run this SQR as a prerequisite for running all other Winword reports.	Pension, Reports, Participation Ben Selection	RUNCTL_PASOF01
PAWOF01 Participant Selection - Qualified	Outlines a participant's optional form choices for a qualified pension plan. This is a WINWORD report.	Pension, Reports, Participation Ben Selection	RUNCTL_PASOF01
PAWOF02 Participant Selection - Nonqualified	Outlines a participant's optional form choices for a nonqualified pension plan. This is a WINWORD report.	Pension, Reports, Participation Ben Selection	RUNCTL_PASOF01
PAWQL01 Notice of Minimum Distribution	A notice of minimum distribution for active employees reaching age 70-+ who are 5% owners. This is a WINWORD report.	Pension, Reports, Participation Ben Selection	RUNCTL_PASOF01
PAWQL02 Qualified Preretirement Survivor Form	A form for employees to elect or waive the plan's qualified preretirement survivor annuity coverage. This is a WINWORD report.	Pension, Reports, Participation Ben Selection	RUNCTL_PASOF01
PAWQL03 Notice of Benefit Suspension	Notifies retirees that benefits have been suspended because the retiree has been rehired. This is a WINWORD report.	Pension, Reports, Participation Ben Selection	RUNCTL_PASOF01
PAWRL01 Rollover Notice	Notifies participants that they are eligible to roll over their retirement plan distributions. This is a WINWORD report.	Pension, Reports, Participation Ben Selection	RUNCTL_PASOF01
PAWRL02 Rollover Election Form	A form for participants who want to roll over their retirement plan distributions. This is a WINWORD report.	Pension, Reports, Participation Ben Selection	RUNCTL_PASOF01

Miscellaneous Reports

Report ID and Report Name	Description	Navigation	Run Control Page
PAT07 Pension Plan Summary	Describes the calculation rules in effect for a single plan as of a certain date. This is a system report showing values for a large number of tables, not a summary plan description.	Pension, Reports, Plan Summary	RUNCTL_PASPS01
PAT08 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.	Pension, Reports, Flatfile Trustee Extract	RUNCNTL_PMTDTL
PAT09 Trustee Extract Summary	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.	Pension, Reports, Flatfile Trustee Extract	RUNCNTL_PMTDTL

CHAPTER 2

Report Samples

This chapter provides report samples.

For the online samples of these reports, see the PDF files that are published on CD-ROM with your online documentation.

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

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 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 70½; or
- Your the date of retirement.

If you elect to retire after you reach age 70½ (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 70½ -- 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 70½.

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

Name of Plan Representative (print or type)

Date:

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

End of Report

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

~~~~~

ALIAS 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  
ALIAS 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 History   |
|----------------------------------|-------------------------|
| Eff Date      Action      Reason | Date      Employee Type |
| ~~~~~                            | ~~~~~                   |
| 01/01/1980      Hire             |                         |

~~~~~


Calculation Name: KUSPTEST
 Plan Name: KUSP

Employee Lewis,Douglas
 Social Security 058-39-2799

Calc Date 09/05/2000 BCD Dt 06/29/2012
 Calc Time 15:11:02 LS Dt 06/29/2012

Reason Code
 Event Date

TV-Deferred Pymt
 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: KUSPTST
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
Automatic Spouse Benefit
Monthly Payment Life Annuity

\$7,526.17
\$0.00

Benefit Amount
SPlan Cash Balance Formula
Automatic Spouse Benefit
Monthly Payment Life Annuity

\$13,020.34
\$0.00

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 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: KUSPTST									
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 Breaks	Service 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: KUSPTTEST									
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

Calculation Name: KUSPTTEST									
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
11/01/1990	11/30/1990	11/30/1990	0	0.000000	0.000000	0.083330	0.083330	0.000000	10.916230
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

Calculation Name: KUSPTST
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
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

Calculation Name: KUSPTTEST									
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
06/01/2001	06/30/2001	06/30/2001	0	0.000000	0.000000	0.083330	0.083330	0.000000	21.499140
07/01/2001	07/31/2001	07/31/2001	0	0.000000	0.000000	0.083330	0.083330	0.000000	21.582470
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
01/01/2006	01/31/2006	01/31/2006	0	0.000000	0.000000	0.083330	0.083330	0.000000	26.082290
02/01/2006	02/28/2006	02/28/2006	0	0.000000	0.000000	0.083330	0.083330	0.000000	26.165620
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: KUSPTST									
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

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: KUSPTST									
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

Calculation Name: KUSPTST
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

PeopleSoft
CALCULATION WORKSHEET

Report ID: PAT06B

Page No. 12
Run Date 09/05/2000
Run Time 15:20:24

Calculation Name: KUSPTST

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

05/01/2002	05/31/2002	05/31/2002	P	0.00	0.00	14166.67	1
06/01/2002	06/30/2002	06/30/2002	P	0.00	0.00	14166.67	1
07/01/2002	07/31/2002	07/31/2002	P	0.00	0.00	14166.67	1
08/01/2002	08/31/2002	08/31/2002	P	0.00	0.00	14166.67	1
09/01/2002	09/30/2002	09/30/2002	P	0.00	0.00	14166.67	1
10/01/2002	10/31/2002	10/31/2002	P	0.00	0.00	14166.67	1
11/01/2002	11/30/2002	11/30/2002	P	0.00	0.00	14166.67	1
12/01/2002	12/31/2002	12/31/2002	P	0.00	0.00	14166.67	1
01/01/2003	01/31/2003	01/31/2003	P	0.00	0.00	14166.67	1
02/01/2003	02/28/2003	02/28/2003	P	0.00	0.00	14166.67	1
03/01/2003	03/31/2003	03/31/2003	P	0.00	0.00	14166.67	1
04/01/2003	04/30/2003	04/30/2003	P	0.00	0.00	14166.67	1
05/01/2003	05/31/2003	05/31/2003	P	0.00	0.00	14166.67	1
06/01/2003	06/30/2003	06/30/2003	P	0.00	0.00	14166.67	1
07/01/2003	07/31/2003	07/31/2003	P	0.00	0.00	14166.67	1
08/01/2003	08/31/2003	08/31/2003	P	0.00	0.00	14166.67	1
09/01/2003	09/30/2003	09/30/2003	P	0.00	0.00	14166.67	1
10/01/2003	10/31/2003	10/31/2003	P	0.00	0.00	14166.67	1
11/01/2003	11/30/2003	11/30/2003	P	0.00	0.00	14166.67	1
12/01/2003	12/31/2003	12/31/2003	P	0.00	0.00	14166.67	1
01/01/2004	01/31/2004	01/31/2004	P	0.00	0.00	14166.67	1
02/01/2004	02/29/2004	02/29/2004	P	0.00	0.00	14166.67	1
03/01/2004	03/31/2004	03/31/2004	P	0.00	0.00	14166.67	1
04/01/2004	04/30/2004	04/30/2004	P	0.00	0.00	14166.67	1
05/01/2004	05/31/2004	05/31/2004	P	0.00	0.00	14166.67	1
06/01/2004	06/30/2004	06/30/2004	P	0.00	0.00	14166.67	1
07/01/2004	07/31/2004	07/31/2004	P	0.00	0.00	14166.67	1
08/01/2004	08/31/2004	08/31/2004	P	0.00	0.00	14166.67	1
09/01/2004	09/30/2004	09/30/2004	P	0.00	0.00	14166.67	1
10/01/2004	10/31/2004	10/31/2004	P	0.00	0.00	14166.67	1
11/01/2004	11/30/2004	11/30/2004	P	0.00	0.00	14166.67	1
12/01/2004	12/31/2004	12/31/2004	P	0.00	0.00	14166.67	1
01/01/2005	01/31/2005	01/31/2005	P	0.00	0.00	14166.67	1
02/01/2005	02/28/2005	02/28/2005	P	0.00	0.00	14166.67	1
03/01/2005	03/31/2005	03/31/2005	P	0.00	0.00	14166.67	1
04/01/2005	04/30/2005	04/30/2005	P	0.00	0.00	14166.67	1
05/01/2005	05/31/2005	05/31/2005	P	0.00	0.00	14166.67	1
06/01/2005	06/30/2005	06/30/2005	P	0.00	0.00	14166.67	1
07/01/2005	07/31/2005	07/31/2005	P	0.00	0.00	14166.67	0
08/01/2005	08/31/2005	08/31/2005	P	0.00	0.00	14166.67	0
09/01/2005	09/30/2005	09/30/2005	P	0.00	0.00	14166.67	0
10/01/2005	10/31/2005	10/31/2005	P	0.00	0.00	14166.67	0
11/01/2005	11/30/2005	11/30/2005	P	0.00	0.00	14166.67	0
12/01/2005	12/31/2005	12/31/2005	P	0.00	0.00	14166.67	0
01/01/2006	01/31/2006	01/31/2006	P	0.00	0.00	14166.67	0
02/01/2006	02/28/2006	02/28/2006	P	0.00	0.00	14166.67	0
03/01/2006	03/31/2006	03/31/2006	P	0.00	0.00	14166.67	0
04/01/2006	04/30/2006	04/30/2006	P	0.00	0.00	14166.67	0
05/01/2006	05/31/2006	05/31/2006	P	0.00	0.00	14166.67	0
06/01/2006	06/30/2006	06/30/2006	P	0.00	0.00	14166.67	0
07/01/2006	07/31/2006	07/31/2006	P	0.00	0.00	14166.67	0
08/01/2006	08/31/2006	08/31/2006	P	0.00	0.00	14166.67	0
09/01/2006	09/30/2006	09/30/2006	P	0.00	0.00	14166.67	0
10/01/2006	10/31/2006	10/31/2006	P	0.00	0.00	14166.67	0
11/01/2006	11/30/2006	11/30/2006	P	0.00	0.00	14166.67	0
12/01/2006	12/31/2006	12/31/2006	P	0.00	0.00	14166.67	0
01/01/2007	01/31/2007	01/31/2007	P	0.00	0.00	14166.67	0
02/01/2007	02/28/2007	02/28/2007	P	0.00	0.00	14166.67	0
03/01/2007	03/31/2007	03/31/2007	P	0.00	0.00	14166.67	0
04/01/2007	04/30/2007	04/30/2007	P	0.00	0.00	14166.67	0
05/01/2007	05/31/2007	05/31/2007	P	0.00	0.00	14166.67	0
06/01/2007	06/30/2007	06/30/2007	P	0.00	0.00	14166.67	0

~~~~~  
Calculation Name: KUSPTTEST  
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  
~~~~~

Vesting
~~~~~  
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 Adjustment Factor = 1.000000
Splan Early/Late adjustment Adjustment Factor = 1.000000

Calculation Name: KUSPTTEST
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

Social Security

Splan Social Security

Social Security Retirement Age
Estimated Social Security Amount at Social Security Retirement Age
Social Security Benefit Commencement Date
Estimated Social Security Amount at Social Security Benefit Commencement Date

66 yrs
\$1,062.50
06/29/2013
\$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

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

Calculation Name: KUSPTST

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

Calculation Name: KUSPTST										
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	
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		
~~~~~		
Splan Eligibility	Eligible as of Event Date (06/30/2007)	
Begin Dt	End Dt	Status
~~~~~	~~~~~	~~~~~
01/01/1980	06/30/2007	Eligible

~~~~~

Calculation Name: KUSPTEST  
Plan Name: KUSP

EmployeeLewis, Douglas  
Social Security058-39-2799

Calc Date09/05/2000  
Calc Time15:11:02

BCD Dt06/29/2012  
LS Dt06/29/2012

Reason Code  
Event Date

TV-Deferred Pymt  
06/30/2007

~~~~~

~~~~~

Plan Participation

~~~~~

Splan Participation
Splan Participation

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

~~~~~

Benefit Eligibility

~~~~~

Eligible
Eligible
Eligible

KUS_BE_F
KUS_BE_F1
KUS_BE_F2

Splan NR Benefit Eligibility
Splan ER Benefit Elig.
Splan Ben. Elig 1/1/99

~~~~~

Limit 415

~~~~~

415 Limit Definition: KU415LIM

FAE Limit/Adjusted:
Maximum 415(b) Limit/Adjusted:
415(e) Limit:
Total SLA Benefit:
Limit Used:
Reduction:

\$21,666.66
\$135,000.00
0.00
156,244.08
21,666.66
134,577.42

\$21,666.66
\$126,750.00

DC Fraction:
DB Fraction:

0.000000
0.000000

~~~~~

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: KUSPTTEST 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<br>Base Amount | Actual Empl<br>Earnings | Taxable<br>Earnings | Natl Avg<br>Earnings | Indexed<br>Amount | Indexed Amount<br>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 | KUFAE415_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: DUR0P\_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

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: DUR0P\_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 -

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: DUR0P\_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: 0  
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\_SVVD1  
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: DUR0P\_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

Add: 0

Reason:

Category Name: CAT\_PLA      Paid Leave of Absence  
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  
Add: 0

Reason:

Category Name: CAT\_RFL      Return from Leave  
Category Type: H  
Include for Service: Y  
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 -

Category Name: STD  
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  
Add: 0

Reason:

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\_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: DUR0P\_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

KUSP as of 12/31/1999

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)

KUSP as of 12/31/1999

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: DUR0P\_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

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: 0

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: 0

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 -  
    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: DUR0P\_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:  
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: 0  
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\_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

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: DUR0P\_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

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\_PLA      Paid 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\_RFL      Return from Leave  
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 -

Category Name: STD  
Category Type: T  
Include for Service:  
Date Round Option:  
Record Impacted: N  
Adjustment Rule -

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 | Min Age |            | Min | Service    | Min Custom    |
|-----------------|---------|-----|---------|------------|-----|------------|---------------|
|                 |         |     | /Or Age | Definition | Svc | Definition | Pts 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 | Min Age |            | Min | Service    | Min Custom    |
|-----------------|---------|-----|---------|------------|-----|------------|---------------|
|                 |         |     | /Or Age | Definition | Svc | Definition | Pts 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

KUSP as of 12/31/1999

=====  
\*\*\* 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: 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            |

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 BENF0\_CS See Custom Statement BENF0\_CS for a complete descri

Statement Type: Operation

Keyword:

BENF0\_CS

=

KUS\_BF\_D2

KUSP as of 12/31/1999

\*\*\* 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: KUFAE415\_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  
        -----      -

\*\*\* 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 \*\*\*  
=====

Report ID: PAT08

```

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

```

## 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          0          0          12          10594.65
          Life Annuity          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 | | | | Identification No | |
| 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 | | | | Identification No | |
| 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 |

~~~~~

|                  |                         |          |
|------------------|-------------------------|----------|
| Record Type - 80 | Scheduled Payment Total | 10500.00 |
|                  |                         | 0.00     |

~~~~~

| | | | | | |
|---------|------------|------------------|------------|------------|------------|
| Run ID. | KBAT-00-01 | Payment End Date | 01/31/2000 | Check Date | 01/31/2000 |
|---------|------------|------------------|------------|------------|------------|

~~~~~

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

Douglas Lewis  
3569 Malta Ave

Date: 09/05/2000

Social Security No: 058-39-2799

Newark, NJ 07112

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 59½, 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 59½.

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 \_\_\_\_\_