

**CWA/ITU Negotiated Pension Plan**  
**Employer Withdrawal Liability Rules & Procedures**

**Revised as of January 2021**

The Board of Trustees of the CWA/ITU Negotiated Pension Plan (the “NPP”) has adopted the following rules and procedures to govern the calculation and collection of withdrawal liability under the Multiemployer Pension Plan Amendments Act of 1980 (“MPPAA”), a statutory amendment to the Employee Retirement Income Security Act of 1974, as amended (“ERISA”). These rules shall be interpreted consistently with all applicable laws and policies under ERISA. The statutory provisions, and accompanying regulations, are incorporated herein by reference.

**Section 1. Method for Computing Withdrawal Liability**

The Trustees of the CWA/ITU Negotiated Pension Plan have adopted the statutory formula provided in the Multiemployer Pension Plan Amendments Act of 1980. Withdrawal liability shall be calculated under the presumptive method set forth in ERISA Section 4211(b). Quarterly payments shall be calculated using the funding assumption used for the most recent actuarial valuation for the plan.

The liability is subject to the “De Minimis Rule”. The amount of the liability is reduced by a deductible of \$50,000, except that the deduction is reduced by \$1 for each \$1 that the liability amount exceeds \$100,000. As a result, a liability assessment of \$150,000 or more is not subject to any deductible.

**Section 2. Actuarial Assumptions for Computing Withdrawal Liability**

The Plan Actuary will set the assumptions for the purpose of determining unfunded vested benefits of a plan for computing withdrawal liability of an employer in accordance with ERISA §4213.

**Section 3. Review of Withdrawal Liability**

An employer that is assessed withdrawal liability may seek review through the following procedures. The time limits for invoking these procedures are set forth in ERISA §§ 4219 and 4221.

a. Request for Review

Pursuant to ERISA § 4219(B)(2)(A), an employer may:

- (1) request the NPP to review any specific matter relating to determination of the withdrawal liability or the payment schedule;
- (2) identify any inaccuracy in the assessment; and/or
- (3) furnish any additional relevant information.

Any such Request for Review shall be made in writing, addressed to the Administrator, and shall identify the specific matter which the employer challenges or questions.