

**WESTERN PENNSYLVANIA TEAMSTERS AND
EMPLOYERS PENSION FUND**

SUSPENSION APPLICATION

Exhibit 12

**PLAN EXPERIENCE WITH CERTAIN CRITICAL ASSUMPTIONS FOR THE
TEN-YEAR PERIOD PRECEDING APPLICATION**



Western Pennsylvania Teamsters and Employers Pension Fund

Exhibit 12

Plan Experience with Critical Assumptions for the Ten-Year Period Preceding Application

In accordance with Revenue Procedure 2017-43 Section 6.04, the MPRA Application must identify a ten-year history of the following:

- (1) Total contributions.
- (2) Total contribution base units.
- (3) Average contribution rates.
- (4) Withdrawal Liability payments.
- (5) Return on plan assets.

The active contributing population of the Western Pennsylvania Teamsters and Employers Plan is heavily weighted toward United Parcel Service participants who make up 29% of the total active population and who represent 58% of total employer contributions. In addition, the United Parcel Service population has had a much different pattern of population decline than the other active participants. As a result, we have chosen to demonstrate the required information above separately for United Parcel participants and all other participants.



Western Pennsylvania Teamsters and Employers Pension Fund

Rev. Proc. 2017-43, Section 6.04 Ten-Year Experience For Certain Critical Assumptions

ALL OTHER EMPLOYERS EXCEPT UNITED PARCEL SERVICE					
Plan Year Ending 12/31	Base Contributions	Supplemental and Surcharge Contributions	Contribution Base Units in Weeks	Base Average Weekly Rate	Supplemental and Surcharge Hourly Rate
2008	\$29,840,938	N/A	277,036	\$107.71	N/A
2009	25,660,695	N/A	249,816	102.72	N/A
2010	22,977,341	N/A	231,555	99.23	N/A
2011	22,844,704	N/A	225,492	101.31	N/A
2012	22,996,767	N/A	209,073	109.99	N/A
2013	23,815,893	N/A	210,185	113.31	N/A
2014	25,896,507	N/A	211,282	122.57	N/A
2015	26,849,321	N/A	208,720	128.64	N/A
2016	26,399,723	N/A	188,560	140.01	N/A
2017	21,855,233	N/A	155,660	140.40	N/A

TOTAL FUND	
Withdrawal Liability Payments	Return on Assets (Market Basis)
\$1,157,157	-28.8%
866,299	16.4%
1,216,269	13.3%
11,028,880	-0.8%
848,703	12.8%
5,010,401	11.1%
37,082,250	4.2%
1,149,525	-0.7%
6,963,424	6.7%
15,216,749	17.3%

UNITED PARCEL SERVICE ONLY					
Plan Year Ending 12/31	Base Contributions	Supplemental and Surcharge Contributions	Contribution Base Units in Weeks	Base Average Weekly Rate	Supplemental and Surcharge Hourly Rate
2008	\$17,721,603	N/A	63,453	\$279.29	N/A
2009	18,727,903	N/A	61,851	302.79	N/A
2010	19,794,677	N/A	60,200	328.82	N/A
2011	21,136,270	N/A	59,304	356.41	N/A
2012	21,370,900	N/A	55,855	382.61	N/A
2013	22,243,570	N/A	54,801	405.90	N/A
2014	24,206,471	N/A	55,432	436.69	N/A
2015	26,337,615	N/A	57,685	456.58	N/A
2016	28,126,387	N/A	59,220	474.95	N/A
2017	29,705,920	N/A	57,637	515.40	N/A