WESTERN PENNSYLVANIA TEAMSTERS AND
EMPLOYERS PENSION FUND

SUSPENSION APPLICATION

Exhibit 7

DEMONSTRATION THAT THE PROPOSED BENEFIT SUSPENSION
IS DISTRIBUTED EQUITABLY
Western Pennsylvania Teamsters and Employers Pension Fund

Exhibit 7

Demonstration that the Proposed Benefit Suspension is Distributed Equitably

In accordance with Section 4.04 of revenue Procedure 2017-41, the attached Exhibit 7 provides the following demonstrations:

- The number of participants whose benefits are not reduced.
- The number who are reduced by more than 0% but less than or equal to 10%.
- The number who are reduced by more than 10% but less than or equal to 20%.
- The number who are reduced by more than 20% but less than or equal to 30%.
- The total number of plan participants.
- The average benefit before suspension.
- The average benefit following suspension.

This information is provided for the following breakdown of participants:

- Active participants whose age 55 & 30 $3,500 Monthly Benefit has been protected from suspension.
- Active participants whose monthly benefit have not been protected from suspension.
- Total Active Participants
- Terminated Vested Participants
- Retired Participants
- Disabled Retired Participants
- Beneficiaries
- Alternate Payees
- Deferred Beneficiaries

In addition to the above, we report that the aggregate present value of the reduction of benefits for all individuals was $344,552,652.
Western Pennsylvania Teamsters and Employers Pension Fund

Demonstration that the Proposed Benefit Suspension is Distributed Equitably

<table>
<thead>
<tr>
<th></th>
<th>Not Reduced</th>
<th>Reduction &gt; 0%, ≤ 10%</th>
<th>Reduction &gt; 10%, ≤ 20%</th>
<th>Reduction &gt; 20%, ≤ 30%</th>
<th>Total</th>
<th>Average Monthly Benefit Before Suspension</th>
<th>After Suspension</th>
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</thead>
<tbody>
<tr>
<td>Active (Protected)</td>
<td>206</td>
<td>243</td>
<td>151</td>
<td>866</td>
<td>1,466</td>
<td>$ 2,073</td>
<td>$ 1,573</td>
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<tr>
<td>Active (Not Protected)</td>
<td>541</td>
<td>1,289</td>
<td>223</td>
<td>371</td>
<td>2,424</td>
<td>533</td>
<td>451</td>
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<tr>
<td>Total Active</td>
<td>747</td>
<td>1,532</td>
<td>374</td>
<td>1,237</td>
<td>3,890</td>
<td>$ 1,114</td>
<td>$ 874</td>
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<tr>
<td>Terminated Vested</td>
<td>1,194</td>
<td>2,289</td>
<td>500</td>
<td>1,946</td>
<td>5,929</td>
<td>$ 499</td>
<td>$ 388</td>
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<tr>
<td>Retiree</td>
<td>2,951</td>
<td>2,534</td>
<td>564</td>
<td>2,317</td>
<td>8,366</td>
<td>1,087</td>
<td>890</td>
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<tr>
<td>Disabled</td>
<td>237</td>
<td>262</td>
<td>56</td>
<td>59</td>
<td>614</td>
<td>550</td>
<td>482</td>
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<tr>
<td>Beneficiary</td>
<td>2,058</td>
<td>739</td>
<td>115</td>
<td>304</td>
<td>3,216</td>
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<td>434</td>
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<td>Alternate Payee</td>
<td>20</td>
<td>33</td>
<td>18</td>
<td>65</td>
<td>136</td>
<td>507</td>
<td>395</td>
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<tr>
<td>Deferred Beneficiary</td>
<td>13</td>
<td>29</td>
<td>5</td>
<td>39</td>
<td>86</td>
<td>509</td>
<td>393</td>
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<tr>
<td>Total</td>
<td>7,220</td>
<td>7,418</td>
<td>1,632</td>
<td>5,967</td>
<td>22,237</td>
<td>$ 828</td>
<td>$ 671</td>
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