

SCHEDULE MB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	<small>OMB No. 1210-0110</small> 2013 This Form is Open to Public Inspection
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For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

▶ **Round off amounts to nearest dollar.**
 ▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan <u>WESTERN CONFERENCE OF TEAMSTERS PENSION PLAN</u>	B Three-digit plan number (PN) ▶	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>WESTERN CONFERENCE OF TEAMSTERS PENSION TRUST FUND BOARD OF TRUSTEE</u>	D Employer Identification Number (EIN) <u>91-6145047</u>	

E Type of plan: (1) Multiemployer Defined Benefit (2) Money Purchase (see instructions)

1a Enter the valuation date: Month 01 Day 01 Year 2013

b Assets		
(1) Current value of assets	1b(1)	<u>32309867000</u>
(2) Actuarial value of assets for funding standard account	1b(2)	<u>34132485000</u>
c (1) Accrued liability for plan using immediate gain methods	1c(1)	<u>40310338000</u>
(2) Information for plans using spread gain methods:		
(a) Unfunded liability for methods with bases	1c(2)(a)	
(b) Accrued liability under entry age normal method	1c(2)(b)	
(c) Normal cost under entry age normal method	1c(2)(c)	
(3) Accrued liability under unit credit cost method	1c(3)	<u>37865447000</u>
d Information on current liabilities of the plan:		
(1) Amount excluded from current liability attributable to pre-participation service (see instructions)	1d(1)	
(2) "RPA '94" information:		
(a) Current liability	1d(2)(a)	<u>57686481000</u>
(b) Expected increase in current liability due to benefits accruing during the plan year	1d(2)(b)	<u>1345354000</u>
(c) Expected release from "RPA '94" current liability for the plan year	1d(2)(c)	<u>2411527000</u>
(3) Expected plan disbursements for the plan year	1d(3)	<u>2411527000</u>

Statement by Enrolled Actuary
 To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE		<u>09/26/2014</u>
	Signature of actuary	Date
	<u>JOHN THOMAS BOLEN, M.A.A.A., E.A.</u>	<u>14-00382</u>
	Type or print name of actuary	Most recent enrollment number
	<u>MILLIMAN, INC.</u>	<u>714-634-8337</u>
	Firm name	Telephone number (including area code)
	<u>2400 EAST KATELLA AVE., SUITE 660, ANAHEIM, CA 92806-5961</u>	
	Address of the firm	

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions

2 Operational information as of beginning of this plan year:

a Current value of assets (see instructions)	2a	32309867000
b "RPA '94" current liability/participant count breakdown:	(1) Number of participants	(2) Current liability
(1) For retired participants and beneficiaries receiving payment	213780	28140115000
(2) For terminated vested participants	169020	7876260000
(3) For active participants:		
(a) Non-vested benefits		3109957000
(b) Vested benefits		18560149000
(c) Total active	194080	21670106000
(4) Total	576880	57686481000
c If the percentage resulting from dividing line 2a by line 2b(4), column (2), is less than 70%, enter such percentage.....	2c	56.01 %

3 Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
02/15/2013	116424000		08/15/2013	124282000	
03/15/2013	114629000		09/15/2013	129512000	
04/15/2013	126532000		10/15/2013	125856000	
05/15/2013	117041000		11/15/2013	114478000	
06/15/2013	124632000		12/15/2013	106629000	
07/15/2013	124419000		01/15/2014	106657000	
Totals ▶			3(b)	1431091000	3(c) 0

4 Information on plan status:

a Enter code to indicate plan's status (see instructions for attachment of supporting evidence of plan's status). If code is "N," go to line 5.	4a	N
b Funded percentage for monitoring plan's status (line 1b(2) divided by line 1c(3)).....	4b	%
c Is the plan making the scheduled progress under any applicable funding improvement or rehabilitation plan?		<input type="checkbox"/> Yes <input type="checkbox"/> No
d If the plan is in critical status, were any adjustable benefits reduced?		<input type="checkbox"/> Yes <input type="checkbox"/> No
e If line d is "Yes," enter the reduction in liability resulting from the reduction in adjustable benefits, measured as of the valuation date.....	4e	

5 Actuarial cost method used as the basis for this plan year's funding standard account computations (check all that apply):

- a** Attained age normal
- b** Entry age normal
- c** Accrued benefit (unit credit)
- d** Aggregate
- e** Frozen initial liability
- f** Individual level premium
- g** Individual aggregate
- h** Shortfall
- i** Reorganization
- j** Other (specify):

k If box h is checked, enter period of use of shortfall method	5k	
l Has a change been made in funding method for this plan year?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
m If line l is "Yes," was the change made pursuant to Revenue Procedure 2000-40 or other automatic approval?		<input type="checkbox"/> Yes <input type="checkbox"/> No
n If line l is "Yes," and line m is "No," enter the date (MM-DD-YYYY) of the ruling letter (individual or class) approving the change in funding method.....	5n	

6 Checklist of certain actuarial assumptions:

a Interest rate for "RPA '94" current liability.....	6a	3.78 %
b Rates specified in insurance or annuity contracts.....		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A
c Mortality table code for valuation purposes:		
(1) Males.....	6c(1)	A
(2) Females.....	6c(2)	A
d Valuation liability interest rate.....	6d	7.00 %
e Expense loading	6e	15.3 % <input type="checkbox"/> N/A <input checked="" type="checkbox"/> N/A
f Salary scale	6f	% <input checked="" type="checkbox"/> N/A
g Estimated investment return on actuarial value of assets for year ending on the valuation date	6g	5.8 %
h Estimated investment return on current value of assets for year ending on the valuation date.....	6h	11.9 %

7 New amortization bases established in the current plan year:

(1) Type of base	(2) Initial balance	(3) Amortization Charge/Credit
1	-285660000	-29312000
3	24722000	2537000
4	101790000	10445000

8 Miscellaneous information:

a If a waiver of a funding deficiency has been approved for this plan year, enter the date (MM-DD-YYYY) of the ruling letter granting the approval..... **8a**

b Is the plan required to provide a Schedule of Active Participant Data? (See the instructions.) If "Yes," attach schedule. Yes No

c Are any of the plan's amortization bases operating under an extension of time under section 412(e) (as in effect prior to 2008) or section 431(d) of the Code?..... Yes No

d If line c is "Yes," provide the following additional information:

(1) Was an extension granted automatic approval under section 431(d)(1) of the Code?..... Yes No

(2) If line 8d(1) is "Yes," enter the number of years by which the amortization period was extended..... **8d(2)**

(3) Was an extension approved by the Internal Revenue Service under section 412(e) (as in effect prior to 2008) or 431(d)(2) of the Code?..... Yes No

(4) If line 8d(3) is "Yes," enter number of years by which the amortization period was extended (not including the number of years in line (2))..... **8d(4)**

(5) If line 8d(3) is "Yes," enter the date of the ruling letter approving the extension..... **8d(5)**

(6) If line 8d(3) is "Yes," is the amortization base eligible for amortization using interest rates applicable under section 6621(b) of the Code for years beginning after 2007?..... Yes No

e If box 5h is checked or line 8c is "Yes," enter the difference between the minimum required contribution for the year and the minimum that would have been required without using the shortfall method or extending the amortization base(s)..... **8e**

9 Funding standard account statement for this plan year:

Charges to funding standard account:

a Prior year funding deficiency, if any..... **9a** 0

b Employer's normal cost for plan year as of valuation date..... **9b** 534985000

c Amortization charges as of valuation date:

	Outstanding balance	
(1) All bases except funding waivers and certain bases for which the amortization period has been extended..... 9c(1)	8353807000	927733000
(2) Funding waivers..... 9c(2)	0	0
(3) Certain bases for which the amortization period has been extended..... 9c(3)	0	0

d Interest as applicable on lines 9a, 9b, and 9c..... **9d** 102390000

e Total charges. Add lines 9a through 9d..... **9e** 1565108000

Credits to funding standard account:

f Prior year credit balance, if any..... **9f** 2175954000

g Employer contributions. Total from column (b) of line 3..... **9g** 1431091000

h Amortization credits as of valuation date..... **9h** 0

i Interest as applicable to end of plan year on lines 9f, 9g, and 9h..... **9i** 194397000

j Full funding limitation (FFL) and credits:

	Outstanding balance	
(1) ERISA FFL (accrued liability FFL)..... 9j(1)	11569885000	
(2) "RPA '94" override (90% current liability FFL)..... 9j(2)	20849894000	
(3) FFL credit..... 9j(3)		0

k (1) Waived funding deficiency..... **9k(1)** 0

(2) Other credits..... **9k(2)** 0

l Total credits. Add lines 9f through 9i, 9j(3), 9k(1), and 9k(2)..... **9l** 3801442000

m Credit balance: If line 9l is greater than line 9e, enter the difference..... **9m** 2236334000

n Funding deficiency: If line 9e is greater than line 9l, enter the difference..... **9n**

7 New amortization bases established in the current plan year:

(1) Type of base	(2) Initial balance	(3) Amortization Charge/Credit
8	875912000	70245000

8 Miscellaneous information:

a If a waiver of a funding deficiency has been approved for this plan year, enter the date (MM-DD-YYYY) of the ruling letter granting the approval..... **8a**

b Is the plan required to provide a Schedule of Active Participant Data? (See the instructions.) If "Yes," attach schedule. Yes No

c Are any of the plan's amortization bases operating under an extension of time under section 412(e) (as in effect prior to 2008) or section 431(d) of the Code?..... Yes No

d If line c is "Yes," provide the following additional information:

(1) Was an extension granted automatic approval under section 431(d)(1) of the Code?..... Yes No

(2) If line 8d(1) is "Yes," enter the number of years by which the amortization period was extended..... **8d(2)**

(3) Was an extension approved by the Internal Revenue Service under section 412(e) (as in effect prior to 2008) or 431(d)(2) of the Code?..... Yes No

(4) If line 8d(3) is "Yes," enter number of years by which the amortization period was extended (not including the number of years in line (2))..... **8d(4)**

(5) If line 8d(3) is "Yes," enter the date of the ruling letter approving the extension..... **8d(5)**

(6) If line 8d(3) is "Yes," is the amortization base eligible for amortization using interest rates applicable under section 6621(b) of the Code for years beginning after 2007?..... Yes No

e If box 5h is checked or line 8c is "Yes," enter the difference between the minimum required contribution for the year and the minimum that would have been required without using the shortfall method or extending the amortization base(s)..... **8e**

9 Funding standard account statement for this plan year:

Charges to funding standard account:

a Prior year funding deficiency, if any..... **9a**

b Employer's normal cost for plan year as of valuation date..... **9b**

c Amortization charges as of valuation date:

	Outstanding balance
(1) All bases except funding waivers and certain bases for which the amortization period has been extended..... 9c(1)	
(2) Funding waivers..... 9c(2)	
(3) Certain bases for which the amortization period has been extended..... 9c(3)	

d Interest as applicable on lines 9a, 9b, and 9c..... **9d**

e Total charges. Add lines 9a through 9d..... **9e**

Credits to funding standard account:

f Prior year credit balance, if any..... **9f**

g Employer contributions. Total from column (b) of line 3..... **9g**

	Outstanding balance
h Amortization credits as of valuation date..... 9h	

i Interest as applicable to end of plan year on lines 9f, 9g, and 9h..... **9i**

j Full funding limitation (FFL) and credits:

(1) ERISA FFL (accrued liability FFL)..... 9j(1)	
(2) "RPA '94" override (90% current liability FFL)..... 9j(2)	
(3) FFL credit..... 9j(3)	

k (1) Waived funding deficiency..... **9k(1)**

(2) Other credits..... **9k(2)**

l Total credits. Add lines 9f through 9i, 9j(3), 9k(1), and 9k(2)..... **9l**

m Credit balance: If line 9l is greater than line 9e, enter the difference..... **9m**

n Funding deficiency: If line 9e is greater than line 9l, enter the difference..... **9n**

9 o Current year's accumulated reconciliation account:

(1) Due to waived funding deficiency accumulated prior to the 2013 plan year	9o(1)	0
(2) Due to amortization bases extended and amortized using the interest rate under section 6621(b) of the Code:		
(a) Reconciliation outstanding balance as of valuation date.....	9o(2)(a)	0
(b) Reconciliation amount (line 9c(3) balance minus line 9o(2)(a))	9o(2)(b)	0
(3) Total as of valuation date	9o(3)	0
10 Contribution necessary to avoid an accumulated funding deficiency. (See instructions.)	10	

11 Has a change been made in the actuarial assumptions for the current plan year? If "Yes," see instructions. Yes No