

Form 5500-SF Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Short Form Annual Return/Report of Small Employee Benefit Plan This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA), and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500-SF.	OMB Nos. 1210-0110 1210-0089 2017 This Form is Open to Public Inspection
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Part I Annual Report Identification Information			
For calendar plan year 2017 or fiscal plan year beginning <u>01/01/2017</u> and ending <u>12/31/2017</u>			
A This return/report is for:	☒ a single-employer plan	☐ a multiple-employer plan (not multiemployer) (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)	
	☐ a one-participant plan	☐ a foreign plan	
B This return/report is	☐ the first return/report	☐ the final return/report	
	☐ an amended return/report	☐ a short plan year return/report (less than 12 months)	
C Check box if filing under:	☒ Form 5558	☐ automatic extension	☐ DFVC program
	☐ special extension (enter description)		

Part II Basic Plan Information —enter all requested information			
1a Name of plan <u>TJ COPE UNION PENSION PLAN</u>	1b Three-digit plan number (PN) ▶	<u>046</u>	
	1c Effective date of plan	<u>11/01/1967</u>	
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>ATKORE INTERNATIONAL, INC.</u> <u>16100 SOUTH LATHROP AVENUE</u> <u>HARVEY, IL 60426</u>	2b Employer Identification Number (EIN) <u>90-0631477</u>		
	2c Sponsor's telephone number <u>708-339-1610</u>		
	2d Business code (see instructions) <u>339900</u>		
3a Plan administrator's name and address ☒ Same as Plan Sponsor.	3b Administrator's EIN		
	3c Administrator's telephone number		
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report. a Sponsor's name c Plan Name	4b EIN		
	4d PN		
5a Total number of participants at the beginning of the plan year	5a	<u>54</u>	
b Total number of participants at the end of the plan year.....	5b	<u>53</u>	
c Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	5c		
d(1) Total number of active participants at the beginning of the plan year.....	5d(1)	<u>0</u>	
d(2) Total number of active participants at the end of the plan year	5d(2)	<u>0</u>	
e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	5e	<u>0</u>	

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	<u>10/10/2018</u>	<u>WILLIAM ZELLER</u>
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor

- 6a** Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) ☒ Yes ☐ No
- b** Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.) ☒ Yes ☐ No
- If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.**
- c** If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? ☒ Yes ☐ No ☐ Not determined
- If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 4087108. (See instructions.)

Part III Financial Information

7 Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year
a Total plan assets	7a	1348132	1449571
b Total plan liabilities	7b		
c Net plan assets (subtract line 7b from line 7a)	7c	1348132	1449571
8 Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
a Contributions received or receivable from:			
(1) Employers	8a(1)	39000	
(2) Participants	8a(2)		
(3) Others (including rollovers)	8a(3)		
b Other income (loss)	8b	174234	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		213234
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	59714	
e Certain deemed and/or corrective distributions (see instructions)	8e		
f Administrative service providers (salaries, fees, commissions)	8f		
g Other expenses	8g	52081	
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h		111795
i Net income (loss) (subtract line 8h from line 8c)	8i		101439
j Transfers to (from) the plan (see instructions)	8j		

Part IV Plan Characteristics

- 9a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
1A 1B 3H
- b** If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

Part V Compliance Questions

10 During the plan year:		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)	10a		X	
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b		X	
c Was the plan covered by a fidelity bond?	10c	X		10000000
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	10d		X	
e Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.)	10e		X	
f Has the plan failed to provide any benefit when due under the plan?	10f		X	
g Did the plan have any participant loans? (If "Yes," enter amount as of year-end.)	10g		X	
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h			
i If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	10i			

Part VI Pension Funding Compliance

11 Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500) and line 11a below) ☒ Yes ☐ No

11a Enter the unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 **11a** 0

12 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? ☐ Yes ☒ No
(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)

a If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions, and enter the date of the letter ruling granting the waiver. Month Day Year

If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.

b Enter the minimum required contribution for this plan year **12b**

c Enter the amount contributed by the employer to the plan for this plan year **12c**

d Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount) **12d**

e Will the minimum funding amount reported on line 12d be met by the funding deadline? ☐ Yes ☐ No ☐ N/A

Part VII Plan Terminations and Transfers of Assets

13a Has a resolution to terminate the plan been adopted in any plan year? ☐ Yes ☒ No

If "Yes," enter the amount of any plan assets that reverted to the employer this year **13a**

b Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? ☐ Yes ☒ No

c If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

13c(1) Name of plan(s):	13c(2) EIN(s)	13c(3) PN(s)

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit 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.	OMB No. 1210-0110 2017 This Form is Open to Public Inspection
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For calendar plan year 2017 or fiscal plan year beginning 01/01/2017 and ending 12/31/2017

▶ **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>TJ COPE UNION PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>046</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>ATKORE INTERNATIONAL, INC.</u>	D Employer Identification Number (EIN) <u>90-0631477</u>

E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500
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Part I	Basic Information
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1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2017</u>			
2 Assets:			
a Market value	2a	<u>1346602</u>	
b Actuarial value	2b	<u>1370004</u>	
3 Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment	<u>22</u>	<u>539557</u>	<u>539557</u>
b For terminated vested participants	<u>32</u>	<u>871897</u>	<u>871897</u>
c For active participants	<u>0</u>	<u>0</u>	<u>0</u>
d Total	<u>54</u>	<u>1411454</u>	<u>1411454</u>
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐			
a Funding target disregarding prescribed at-risk assumptions	4a		
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b		
5 Effective interest rate	5	<u>5.89 %</u>	
6 Target normal cost	6	<u>50000</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		
Signature of actuary	<u>10/09/2018</u>	Date
<u>MATTHEW KUMPF</u>	<u>17-07351</u>	Most recent enrollment number
Type or print name of actuary	<u>212-345-7000</u>	Telephone number (including area code)
<u>MERCER</u>		
Firm name		
<u>1166 AVENUE OF THE AMERICAS</u> <u>NEW YORK, NY 10036</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 ☐

Part II Beginning of Year Carryover and Prefunding Balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	0	0
10 Interest on line 9 using prior year's actual return of <u>8.77</u> %	0	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		25299
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>6.09</u> %		1541
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		
c Total available at beginning of current plan year to add to prefunding balance		26840
d Portion of (c) to be added to prefunding balance		25276
12 Other reductions in balances due to elections or deemed elections		
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	25276

Part III Funding Percentages

14 Funding target attainment percentage	14	95.27%
15 Adjusted funding target attainment percentage	15	95.27%
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	99.75%
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.	17	%

Part IV Contributions and Liquidity Shortfalls**18** 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
10/13/2017	13000	0			
01/12/2018	13000	0			
09/14/2018	13000	0			
Totals ▶			18(b)	39000	18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

a Contributions allocated toward unpaid minimum required contributions from prior years.	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	36482

20 Quarterly contributions and liquidity shortfalls:

- a** Did the plan have a "funding shortfall" for the prior year? ☒ Yes ☐ No
- b** If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☒ Yes ☐ No
- c** If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

Part V Assumptions Used to Determine Funding Target and Target Normal Cost**21** Discount rate:**a** Segment rates:

1st segment:

4.16 %

2nd segment:

5.72 %

3rd segment:

6.48 %

☐ N/A, full yield curve used**b** Applicable month (enter code)**21b**

0

22 Weighted average retirement age.....**22**

65

23 Mortality table(s) (see instructions) ☐ Prescribed - combined☒ Prescribed - separate☐ Substitute**Part VI Miscellaneous Items****24** Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment..... ☒ Yes ☐ No**25** Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment..... ☐ Yes ☒ No**26** Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment..... ☐ Yes ☒ No**27** If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.....**27****Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years****28** Unpaid minimum required contributions for all prior years**28**

0

29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)**29**

0

30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)**30**

0

Part VIII Minimum Required Contribution For Current Year**31** Target normal cost and excess assets (see instructions):**a** Target normal cost (line 6)**31a**

50000

b Excess assets, if applicable, but not greater than line 31a**31b**

0

32 Amortization installments:

Outstanding Balance

Installment

a Net shortfall amortization installment.....

66726

11022

b Waiver amortization installment

0

0

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount**33****34** Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).....**34**

61022

Carryover balance

Prefunding balance

Total balance

35 Balances elected for use to offset funding requirement.....

0

25276

25276

36 Additional cash requirement (line 34 minus line 35).....**36**

35746

37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)**37**

36482

38 Present value of excess contributions for current year (see instructions)**a** Total (excess, if any, of line 37 over line 36)**38a**

736

b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances**38b**

736

39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)**39**

0

40 Unpaid minimum required contributions for all years.....**40**

0

Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)**41** If an election was made to use PRA 2010 funding relief for this plan:**a** Schedule elected ☐ 2 plus 7 years ☐ 15 years**b** Eligible plan year(s) for which the election in line 41a was made ☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011**42** Amount of acceleration adjustment**42****43** Excess installment acceleration amount to be carried over to future plan years**43**

*Schedule SB, Part V — Statement of Actuarial Assumptions/Methods***ACTUARIAL ASSUMPTIONS**

DISCOUNT RATE SPONSOR ELECTIONS			
• Segment rates or full yield curve	Segment		
• Look-back months	0		
	<u>Stabilized rates</u>	<u>Nonstabilized rates</u>	
• First 5 years	4.16%	1.57%	
• Next 15 years	5.72%	3.77%	
• Over 20 years	6.48%	4.73%	
MORTALITY SPONSOR ELECTIONS	Section 430(h)(3) prescribed separate static annuitant and nonannuitant mortality tables. These tables are based on the RP-2000 mortality tables projected with mortality improvement to the valuation year plus 7 and 15 years based on Scale AA.		
OTHER ECONOMIC ASSUMPTIONS			
• Inflation	N/A		
• Expected investment return	6.05% for years 2015 and 2016; 6.10% for 2017		
• Expenses	\$50,000 added to current year normal cost		

RATIONALE FOR ECONOMIC ASSUMPTIONS

- Expected investment return – Based on the median simulated investment return using capital market assumptions published in Mercer Investment Consulting's January Capital Markets Outlook for the plan's target asset mix, net of an adjustment of 20 bps for expenses assumed to be paid from plan assets.
- Expenses – Determined based on prior year's actual administrative expenses and adjusted to incorporate any expected changes.

Schedule SB, Part V — Statement of Actuarial Assumptions/Methods

DEMOGRAPHIC ASSUMPTIONS			
• Withdrawal and retirement	N/A		
• Disability incidence	N/A		
• Benefit commencement age for			
– Current vested deferred	65		
• Spouse assumptions	<u>MALE PARTICIPANTS</u>	<u>FEMALE PARTICIPANTS</u>	
– Percentage married	85.0%	75.0%	
– Spouse age difference	3 years younger	3 years older	
FORM OF PAYMENT	<u>LUMP SUM</u>	<u>SINGLE LIFE</u>	<u>50% J&S</u>
• Current vested deferred	0%	60%	40%
• Future deaths	0%	0%	100%
Unpredictable contingent event assumptions	Not applicable		

RATIONALE FOR DEMOGRAPHIC ASSUMPTIONS

- Benefit commencement age for current and future vested deferred employees – Based on an annual review of plan experience and client expectation of future experience.
- Spouse assumptions – Because the employer does not have enough credible experience to analyze spousal demographics, the assumptions regarding percent married/spouse age difference at benefit commencement are based on the actuary's experience with many plans and discussions with employer representatives.
- Form of payment – Based on an annual review of plan experience.

*Schedule SB, Part V — Statement of Actuarial Assumptions/Methods***ACTUARIAL METHODS****Asset Methods**

The asset valuation method is an average of the adjusted market value for each month during the last 2 years preceding the valuation date. The adjusted market value is the market value at each determination date adjusted to the valuation date based on actual cash flows and expected interest at the lesser of the expected rate of return and the third segment rate. This amount is adjusted to be no greater than 110% and no less than 90% of the fair market value, as defined in IRC Section 430.

A characteristic of this asset method is that, over time, it is slightly more likely to produce an actuarial value of assets that is less than the market value of assets than an actuarial value that is greater than the market value.

Participant Methods

Participants or former participants are included or excluded from the valuation as described below:

- **Participants included:** The plan sponsor and its administrative services provider provide us with data on all employees as of the valuation date, but only those employees who have completed the plan's eligibility requirements are included in the valuation of liabilities.
- **Participants excluded:** No actuarial liability is included for nonvested participants who terminated prior to the valuation date. For this purpose, participants with a break in service on the valuation date are treated as terminated participants.
- **Insurance contracts:** The plan does not have any insurance contracts.

Minimum Funding Methods

The funding target for minimum funding calculations is computed using the traditional unit credit method of funding. The objective under this method is to fund each participant's benefits under the plan as they accrue. Thus, the total pension to which each participant is expected to become entitled at retirement is broken down into units, each associated with a year of past or future credited service.

A detailed description of the calculation follows:

- The plan's valuation date is the beginning of the plan year.
- An individual's **funding target** is the present value of future benefits based on credited service and average pay as of the beginning of the plan year, and an individual's **target normal cost** is the present value of the benefit expected to accrue in the plan year. If multiple

Schedule SB, Part V — Statement of Actuarial Assumptions/Methods

decrements are used, the funding target and the target normal cost for an individual is the sum of the component funding targets and target normal costs associated with the various anticipated separation dates.

- The plan's **target normal cost** is the sum of the individual target normal costs, and the plan's **funding target** is the sum of the individual funding targets for all participants under the plan.

SCHEDULE SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</small>	Single-Employer Defined Benefit 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.	OMB No. 1210-0110 2017 This Form is Open to Public Inspection
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For calendar plan year 2017 or fiscal plan year beginning 01/01/2017 and ending 12/31/2017

► **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 TJ COPE UNION PENSION PLAN	B Three-digit plan number (PN) ►	046
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF ATKORE INTERNATIONAL, INC.	D Employer Identification Number (EIN) 90-0631477	
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500		

Part I Basic Information				
1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2017</u>				
2 Assets:				
a Market value.....	2a	1,346,602		
b Actuarial value	2b	1,370,004		
3 Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target	
a For retired participants and beneficiaries receiving payment	22	539,557	539,557	
b For terminated vested participants	32	871,897	871,897	
c For active participants	0	0	0	
d Total	54	1,411,454	1,411,454	
4 If the plan is in at-risk status, check the box and complete lines (a) and (b) ☐				
a Funding target disregarding prescribed at-risk assumptions	4a			
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b			
5 Effective interest rate	5	5.89%		
6 Target normal cost	6	50,000		

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	MATTHEW KUMPF MK	10/09/2018 Date
MATTHEW KUMPF Signature of actuary		1707351 Most recent enrollment number
MERCER Type or print name of actuary		212-345-7000 Telephone number (including area code)
1166 AVENUE OF THE AMERICAS NEW YORK NY 10036 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 ☐

For Paperwork Reduction Act Notice, see the Instructions for Form 5500 or 5500-SF.

Schedule SB (Form 5500) 2017

Part II Beginning of Year Carryover and Prefunding Balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year).....	0	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8).....	0	0
10	Interest on line 9 using prior year's actual return of <u>8.77%</u>	0	0
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38a from prior year).....		25,299
b(1)	Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>6.09%</u>		1,541
b(2)	Interest on line 38b from prior year Schedule SB, using prior year's actual return.....		
c	Total available at beginning of current plan year to add to prefunding balance.....		26,840
d	Portion of (c) to be added to prefunding balance.....		25,276
12	Other reductions in balances due to elections or deemed elections		
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12).....	0	25,276

Part III Funding Percentages			
14	Funding target attainment percentage	14	95.27%
15	Adjusted funding target attainment percentage.....	15	95.27%
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	99.75%
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.	17	%

Part IV Contributions and Liquidity Shortfalls					
18 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
10/13/2017	13,000	0			
01/12/2018	13,000	0			
09/14/2018	13,000	0			
Totals ►			18(b)	39,000	18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:			
a	Contributions allocated toward unpaid minimum required contributions from prior years.....	19a	0
b	Contributions made to avoid restrictions adjusted to valuation date	19b	0
c	Contributions allocated toward minimum required contribution for current year adjusted to valuation date.....	19c	36,482
20 Quarterly contributions and liquidity shortfalls:			
a Did the plan have a "funding shortfall" for the prior year?..... ☒ Yes ☐ No			
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?..... ☒ Yes ☐ No			
c If line 20a is "Yes," see instructions and complete the following table as applicable:			
Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:			
a Segment rates:	1st segment: 4.16 %	2nd segment: 5.72 %	3rd segment: 6.48 %
			☐ N/A, full yield curve used
b Applicable month (enter code).....			21b 0
22 Weighted average retirement age			22 65
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute			

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.		☒ Yes ☐ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.		☐ Yes ☒ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.		☐ Yes ☒ No
27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.....	27	

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)	29	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30	0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6)	31a	50,000	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:		Outstanding Balance	Installment
a Net shortfall amortization installment.....		66,726	11,022
b Waiver amortization installment		0	0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount		33	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)....		34	61,022
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	0	25,276	25,276
36 Additional cash requirement (line 34 minus line 35).....	36	35,746	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	36,482	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	736	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	736	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37).....	39	0	
40 Unpaid minimum required contributions for all years	40	0	

Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)

41 If an election was made to use PRA 2010 funding relief for this plan:	
a Schedule elected	☐ 2 plus 7 years ☐ 15 years
b Eligible plan year(s) for which the election in line 41a was made	☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011
42 Amount of acceleration adjustment	42
43 Excess installment acceleration amount to be carried over to future plan years	43

*Schedule SB, Part V — Summary of Plan Provisions***SUMMARY OF MAJOR PLAN PROVISIONS**

Plan Name	T.J. Cope Union Pension Plan
Employer identification number	90-0631477
Plan number	046
Effective date and plan year	Established 11/1/1967; calendar year
Most recent amendment	Plan was amended and restated effective January 1, 2013; most recent amendment was adopted in December 2014
Status of the plan	The plan is closed to new entrants and there are no future benefit accruals for current participants.
Significant events that occurred during the year	To the best of our knowledge, no events occurred during the year that would significantly affect the valuation results.
Sponsoring employer	Atkore International
DEFINITIONS	
• Covered employees	Participants as of 12/31/1996 and new employees represented by UAW Local 644. As of January 1, 2017 there are no active participants.
• Participation	First of month coincident with or next following date of hire
• Participant contributions	None. 100% employer funded
• Service Considered	Continuous service: <ul style="list-style-type: none"> • 1,000 hours in a plan year • For flat dollar formula: One year equals 1,600 hours; partial service given for service greater than 1,000 Credited service: <ul style="list-style-type: none"> • For career average formula: One year equals 1,000 hours; no partial credit
Pensionable earnings	W-2 earnings plus Section 125 and 401(k) deferrals.
NORMAL RETIREMENT	
• Eligibility	Later of age 65 and 5 years of service

Schedule SB, Part V — Summary of Plan Provisions

<ul style="list-style-type: none">Benefit	Greater of: 1. The excess of: <ul style="list-style-type: none">One-twelfth (1/12) of 1.25% times average compensation times credited service, overLesser of 75% times monthly Social Security benefit and \$80 plus Workers' Compensation benefits plus retirement benefit payable under another qualified defined benefit plan 2. Benefit rate times credited service	
<ul style="list-style-type: none">Benefit Rates	Termination Date 3/1/1996–3/1/1997 3/1/1997–3/1/1998 3/1/1998–3/1/1999 On or after 3/1/1999 If active as of 2/28/1999	Benefit Rate \$16.50 \$17.50 \$19.00 \$20.00 \$21.00
EARLY RETIREMENT		
<ul style="list-style-type: none">Eligibility	Age 60 with 15 years of continuous service (age 55 with 15 years of continuous service at plant shutdown; age 50 with 15 years of continuous service at layoff).	
<ul style="list-style-type: none">Benefit	Accrued benefit actuarially reduced using a 6% compound annual interest rate and the UP-1984 mortality table.	
LATE RETIREMENT		
<ul style="list-style-type: none">Eligibility	Working beyond normal retirement age.	
<ul style="list-style-type: none">Benefit	Greater of: <ul style="list-style-type: none">Continued accruals, orActuarially increased normal retirement benefit (annual recomputation).	
DEFERRED VESTED		
<ul style="list-style-type: none">Eligibility	5 years of continuous service.	
<ul style="list-style-type: none">Benefit	Accrued benefit at termination payable at normal retirement date. Benefits can commence at early retirement date, subject to same reduction factors as early retirement.	

Schedule SB, Part V — Summary of Plan Provisions

DISABILITY	
• Eligibility	15 years of continuous service; totally and permanently disabled as determined by Social Security.
• Benefit	<p>Greater of:</p> <p>1. The excess of:</p> <ul style="list-style-type: none"> • One-twelfth (1/12) of 1.25% times total compensation times credited service, over • Workers' Compensation benefit plus retirement benefit payable under another qualified defined benefit plan <p>2. \$8.00 times credited service</p> <p>Recomputed at normal retirement with the normal benefit formula based on total years of service at date of total & permanent disability.</p>
PRE-RETIREMENT DEATH	
• Eligibility	Spouse of vested participant; married for one year.
• Benefit	Annuity based on accrued benefit at death. Payable at normal retirement date in the normal form for married participants as if participant died on that date. Reduced benefit is available, subject to the same factors as early retirement.
FORM OF BENEFITS	
• Automatic form for unmarried participants	Life Annuity
• Automatic form for married participants	50% Joint & Survivor Annuity
• Optional forms	<p>Life Annuity</p> <p>50% Joint & Survivor</p> <p>75% Joint & Survivor</p> <p>100% Joint & Survivor</p> <p>5-Year Certain & Life</p> <p>10-Year Certain & Life</p> <p>If total value of benefits is under \$1,000, the benefit will be paid as a lump sum.</p>

Schedule SB, Part V — Summary of Plan Provisions

• Optional form conversion factors	Amount of an alternative form of benefit (other than a lump sum) which has value equivalent to the benefit or benefits otherwise payable under the plan, computed on the basis of a 6% compound annual interest rate and the UP-1984 mortality table.
• Funding medium	Master trust administered by DiMeo Schneider & Associates
MISCELLANEOUS	
• Maximum benefits	Annual benefits may not exceed the limits in IRC Section 415. This limit is indexed annually. For 2017, the limit is \$215,000.

Benefits Included or Excluded

Unless noted below, all benefits provided by the plan are included in this valuation.

- **Plan amendments excluded:** Amendment adopted after the valuation date or effective after the current plan year are excluded from the valuation.
- **Late retirement increases:** Current deferred vested participants over normal retirement age are valued including the late retirement actuarial increase.
- **Internal Revenue Code limitations:** The limitations of Internal Revenue Code Section 415(b) and 401(a)(17) have been incorporated into our calculations.
- **IRC Section 416 rules for top-heavy plans:** We did not test whether this plan is top-heavy (when the present value of benefits for key employees equals or exceeds 60% of the present value for all participants). However, we expect that the plan is not top-heavy due to the large number of rank-and-file participants; therefore, the funding target and target normal cost do not reflect any liability for top-heavy benefit accruals.

PLAN PROVISIONS SPECIFIC TO FUNDING**Additional Benefits Included or Excluded**

- **IRC Section 436 benefit restrictions:**
 - *Unpredictable contingent event benefits:* This valuation excludes restricted contingent event benefits that occurred before the valuation date but includes contingent event benefits which are expected to occur on or after the valuation date regardless of anticipated funding-based limitations.
 - *Plan amendments:* See above.
 - *Prohibited payments:* Limitations on prohibited benefits (if any) are reflected for annuity starting dates before the valuation date but are ignored for annuity starting dates on or after the valuation date.

Schedule SB, Part V — Summary of Plan Provisions

- *Benefit accruals:* The plan's funding target and target normal cost do not reflect any limitation on benefit accruals.
- **Unpredictable contingent event benefits:** The plan does not have any unpredictable contingent event benefits.

PLAN PROVISION CHANGES SINCE PRIOR VALUATION

Maximum compensation amounts and maximum benefit amounts under IRS rules were updated from 2016 to 2017.

Schedule SB, line 32 — Schedule of Amortization Bases

The total shortfall amortization charge is the sum of the individual shortfall amortization installments for each plan year since the IRC Section 430 changes made by the Pension Protection Act of 2006 (PPA) took effect for the plan. Although an individual shortfall amortization installment can be negative, the combined shortfall amortization charge cannot be less than \$0.

SHORTFALL BASES					
YEAR ESTABLISHED		OUTSTANDING BALANCE	YEARS REMAINING		2017 INSTALLMENT
2016	\$	2,961	6	\$	551
2017		63,765	7		10,471
Total	\$	66,726		\$	11,022

Schedule SB, line 24 — Changes in Actuarial Assumptions

- As of January 1, 2017, the expected investment return increased from 6.05% to 6.10% to reflect updates in the capital market environment.