# Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

## Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans 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.**

OMB Nos. 1210-0110
1210-0089

**2020**

**This Form is Open to Public Inspection**

## Part I Annual Report Identification Information

For calendar plan year 2020 or fiscal plan year beginning 01/01/2020 and ending 12/31/2020

**A** This return/report is for:
- [ ] a multiemployer plan
- [ ] a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)
- [X] a single-employer plan
- [ ] a DFE (specify) ____

**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** If the plan is a collectively-bargained plan, check here. . . . . ▶ [X]

**D** Check box if filing under:
- [X] Form 5558
- [ ] automatic extension
- [ ] the DFVC program
- [ ] special extension (enter description)

## Part II Basic Plan Information—enter all requested information

**1a** Name of plan
BEHR DAYTON THERMAL PRODUCTS - IUE PENSION AGREEMENT

**1b** Three-digit plan number (PN) ▶ 004

**1c** Effective date of plan 05/01/2002

**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)
MAHLE BEHR DAYTON, LLC.

2700 DALEY DRIVE
TROY, MI 48083

**2b** Employer Identification Number (EIN)
02-0574546

**2c** Plan Sponsor's telephone number
248-743-3700

**2d** Business code (see instructions)
336300

**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 accompanying schedules, statements and attachments, 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. | 10/14/2021 | JENNIFER MENSING |
| | **Signature of plan administrator** | Date | Enter name of individual signing as plan administrator |
| **SIGN HERE** | Filed with authorized/valid electronic signature. | 10/14/2021 | CHRIS A. BUSSA |
| | **Signature of employer/plan sponsor** | Date | Enter name of individual signing as employer or plan sponsor |
| **SIGN HERE** | Filed with authorized/valid electronic signature. | | |
| | **Signature of DFE** | Date | Enter name of individual signing as DFE |

**3a** Plan administrator's name and address [X] 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

| | | |
|---|---|---|
| **5** Total number of participants at the beginning of the plan year | **5** | 1134 |
| **6** Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines **6a(1), 6a(2), 6b, 6c,** and **6d**). | | |
| **a(1)** Total number of active participants at the beginning of the plan year | **6a(1)** | 422 |
| **a(2)** Total number of active participants at the end of the plan year | **6a(2)** | 392 |
| **b** Retired or separated participants receiving benefits | **6b** | 427 |
| **c** Other retired or separated participants entitled to future benefits | **6c** | 236 |
| **d** Subtotal. Add lines **6a(2)**, **6b**, and **6c** | **6d** | 1055 |
| **e** Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. | **6e** | 66 |
| **f** Total. Add lines **6d** and **6e** | **6f** | 1121 |
| **g** Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) | **6g** | |
| **h** Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested | **6h** | 0 |
| **7** Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) | **7** | |

**8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:

1B 3H

**b** If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:

**9a** Plan funding arrangement (check all that apply)

| | | |
|---|---|---|
| **(1)** | [ ] | Insurance |
| **(2)** | [ ] | Code section 412(e)(3) insurance contracts |
| **(3)** | [X] | Trust |
| **(4)** | [ ] | General assets of the sponsor |

**9b** Plan benefit arrangement (check all that apply)

| | | |
|---|---|---|
| **(1)** | [ ] | Insurance |
| **(2)** | [ ] | Code section 412(e)(3) insurance contracts |
| **(3)** | [X] | Trust |
| **(4)** | [ ] | General assets of the sponsor |

**10** Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

**a Pension Schedules**

| | | |
|---|---|---|
| **(1)** | [X] | **R** (Retirement Plan Information) |
| **(2)** | [ ] | **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary |
| **(3)** | [X] | **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary |

**b General Schedules**

| | | | |
|---|---|---|---|
| **(1)** | [X] | | **H** (Financial Information) |
| **(2)** | [ ] | | **I** (Financial Information – Small Plan) |
| **(3)** | [ ] | 0 | **A** (Insurance Information) |
| **(4)** | [X] | | **C** (Service Provider Information) |
| **(5)** | [X] | | **D** (DFE/Participating Plan Information) |
| **(6)** | [ ] | | **G** (Financial Transaction Schedules) |

## Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)

**11a** If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) ..... ☐ Yes ☐ No

If "Yes" is checked, complete lines 11b and 11c.

**11b** Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) ..... ☐ Yes ☐ No

**11c** Enter the Receipt Confirmation Code for the 2020 Form M-1 annual report. If the plan was not required to file the 2020 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code_____

# 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

**2020**

**This Form is Open to Public Inspection**

For calendar plan year 2020 or fiscal plan year beginning 01/01/2020 and ending 12/31/2020

▶ **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
BEHR DAYTON THERMAL PRODUCTS - IUE PENSION AGREEMENT

**B** Three-digit plan number (PN) ▶ 004

**C** Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
MAHLE BEHR DAYTON, LLC.

**D** Employer Identification Number (EIN)
02-0574546

**E** Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

**F** Prior year plan size: [ ] 100 or fewer [ ] 101-500 [X] More than 500

## Part I Basic Information

**1** Enter the valuation date: Month 01 Day 01 Year 2020

**2** Assets:

| | | |
|---|---|---|
| **a** Market value | **2a** | 23629241 |
| **b** Actuarial value | **2b** | 23057245 |

**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 | 484 | 11814125 | 11814125 |
| **b** For terminated vested participants | 228 | 1614346 | 1614346 |
| **c** For active participants | 422 | 4487306 | 4838879 |
| **d** Total | 1134 | 17915777 | 18267350 |

**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** | 5.38 % |
| **6** Target normal cost | **6** | 239331 |

**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**

| | |
|---|---|
| | 09/23/2021 |
| Signature of actuary | Date |
| JASON M. BRAVO | 20-05569 |
| Type or print name of actuary | Most recent enrollment number |
| AON CONSULTING, INC. | 216-430-4732 |
| Firm name | Telephone number (including area code) |
| 950 MAIN AVENUE, SUITE 1600<br>CLEVELAND, OH 44113 | |
| 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 | 7005482 |
| 8 | Portion elected for use to offset prior year's funding requirement (line 35 from prior year) | 0 | 914372 |
| 9 | Amount remaining (line 7 minus line 8) | 0 | 6091110 |
| 10 | Interest on line 9 using prior year's actual return of 13.99 % | 0 | 852146 |
| 11 | Prior year's excess contributions to be added to prefunding balance: | | |
| a | Present value of excess contributions (line 38a from prior year) | | 0 |
| 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 5.53 % | | 0 |
| b(2) | Interest on line 38b from prior year Schedule SB, using prior year's actual return | | 0 |
| c | Total available at beginning of current plan year to add to prefunding balance | | 0 |
| d | Portion of (c) to be added to prefunding balance | | 0 |
| 12 | Other reductions in balances due to elections or deemed elections | 0 | 0 |
| 13 | Balance at beginning of current year (line 9 + line 10 + line 11d – line 12) | 0 | 6943256 |

## Part III Funding Percentages

| | | | |
|---|---|---|---|
| 14 | Funding target attainment percentage | 14 | 88.21 % |
| 15 | Adjusted funding target attainment percentage | 15 | 126.22 % |
| 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 | 86.19 % |
| 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 |
|---|---|---|---|---|---|
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | Totals ► 18(b) | 0 | 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 | 0 |

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? [X] Yes [ ] No

b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? [X] 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: | 2nd segment: | 3rd segment: | |
|---|---|---|---|
| 3.64 % | 5.21 % | 5.94 % | ☐ N/A, full yield curve used |

| | | |
|---|---|---|
| **b** Applicable month (enter code) | **21b** | 4 |
| **22** Weighted average retirement age | **22** | 60 |

**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** | 239331 |
| **b** Excess assets, if applicable, but not greater than line 31a | **31b** | 0 |

**32** Amortization installments:

| | Outstanding Balance | Installment |
|---|---|---|
| **a** Net shortfall amortization installment | 2153361 | 561931 |
| **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** | 801262 |

| | Carryover balance | Prefunding balance | Total balance |
|---|---|---|---|
| **35** Balances elected for use to offset funding requirement | 0 | 801262 | 801262 |

| | | |
|---|---|---|
| **36** Additional cash requirement (line 34 minus line 35) | **36** | 0 |
| **37** Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) | **37** | 0 |
| **38** Present value of excess contributions for current year (see instructions) | | |
| **a** Total (excess, if any, of line 37 over line 36) | **38a** | 0 |
| **b** Portion included in line 38a attributable to use of prefunding and funding standard carryover balances | **38b** | 0 |
| **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

| SCHEDULE C (Form 5500) | Service Provider Information | OMB No. 1210-0110 |
|---|---|---|
| Department of the Treasury<br>Internal Revenue Service<br>Department of Labor<br>Employee Benefits Security Administration<br>Pension Benefit Guaranty Corporation | This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br>▶ **File as an attachment to Form 5500.** | **2020**<br>**This Form is Open to Public Inspection.** |

For calendar plan year 2020 or fiscal plan year beginning 01/01/2020 and ending 12/31/2020

**A** Name of plan
BEHR DAYTON THERMAL PRODUCTS - IUE PENSION AGREEMENT

**B** Three-digit plan number (PN) ▶ 004

**C** Plan sponsor's name as shown on line 2a of Form 5500
MAHLE BEHR DAYTON, LLC.

**D** Employer Identification Number (EIN)
02-0574546

## Part I Service Provider Information (see instructions)

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, $5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

### 1 Information on Persons Receiving Only Eligible Indirect Compensation

**a** Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).. . . . . ☐ Yes ☒ No

**b** If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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**2. Information on Other Service Providers Receiving Direct or Indirect Compensation.** Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, $5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

**(a)** Enter name and EIN or address (see instructions)

COMERICA BANK

42-1741646

| (b) Service Code(s) | (c) Relationship to employer, employee organization, or person known to be a party-in-interest | (d) Enter direct compensation paid by the plan. If none, enter -0-. | (e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h) Did the service provider give you a formula instead of an amount or estimated amount? |
|---|---|---|---|---|---|---|
| 19 21 49 50 59 62 72 99 | TRUSTEE | 36153 | Yes [ ] No [X] | Yes [ ] No [ ] | | Yes [ ] No [ ] |

**(a)** Enter name and EIN or address (see instructions)

PLANTE AND MORAN

38-1357951

| (b) Service Code(s) | (c) Relationship to employer, employee organization, or person known to be a party-in-interest | (d) Enter direct compensation paid by the plan. If none, enter -0-. | (e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h) Did the service provider give you a formula instead of an amount or estimated amount? |
|---|---|---|---|---|---|---|
| 10 50 | AUDITOR | 21700 | Yes [ ] No [X] | Yes [ ] No [ ] | | Yes [ ] No [ ] |

**(a)** Enter name and EIN or address (see instructions)

| (b) Service Code(s) | (c) Relationship to employer, employee organization, or person known to be a party-in-interest | (d) Enter direct compensation paid by the plan. If none, enter -0-. | (e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h) Did the service provider give you a formula instead of an amount or estimated amount? |
|---|---|---|---|---|---|---|
| | | | Yes [ ] No [ ] | Yes [ ] No [ ] | | Yes [ ] No [ ] |

**2. Information on Other Service Providers Receiving Direct or Indirect Compensation.** Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, $5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

**(a)** Enter name and EIN or address (see instructions)

| **(b)** Service Code(s) | **(c)** Relationship to employer, employee organization, or person known to be a party-in-interest | **(d)** Enter direct compensation paid by the plan. If none, enter -0-. | **(e)** Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | **(f)** Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | **(g)** Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | **(h)** Did the service provider give you a formula instead of an amount or estimated amount? |
|---|---|---|---|---|---|---|
| | | | Yes ☐ No ☐ | Yes ☐ No ☐ | | Yes ☐ No ☐ |

**(a)** Enter name and EIN or address (see instructions)

| **(b)** Service Code(s) | **(c)** Relationship to employer, employee organization, or person known to be a party-in-interest | **(d)** Enter direct compensation paid by the plan. If none, enter -0-. | **(e)** Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | **(f)** Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | **(g)** Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | **(h)** Did the service provider give you a formula instead of an amount or estimated amount? |
|---|---|---|---|---|---|---|
| | | | Yes ☐ No ☐ | Yes ☐ No ☐ | | Yes ☐ No ☐ |

**(a)** Enter name and EIN or address (see instructions)

| **(b)** Service Code(s) | **(c)** Relationship to employer, employee organization, or person known to be a party-in-interest | **(d)** Enter direct compensation paid by the plan. If none, enter -0-. | **(e)** Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | **(f)** Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | **(g)** Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | **(h)** Did the service provider give you a formula instead of an amount or estimated amount? |
|---|---|---|---|---|---|---|
| | | | Yes ☐ No ☐ | Yes ☐ No ☐ | | Yes ☐ No ☐ |

## Part I Service Provider Information (continued)

**3.** If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received $1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| | | |
| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. | |
| | | |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| | | |
| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. | |
| | | |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| | | |
| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. | |
| | | |

## Part II Service Providers Who Fail or Refuse to Provide Information

**4** Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

| **(a)** Enter name and EIN or address of service provider (see instructions) | **(b)** Nature of Service Code(s) | **(c)** Describe the information that the service provider failed or refused to provide |
|---|---|---|
| | | |

| **(a)** Enter name and EIN or address of service provider (see instructions) | **(b)** Nature of Service Code(s) | **(c)** Describe the information that the service provider failed or refused to provide |
|---|---|---|
| | | |

| **(a)** Enter name and EIN or address of service provider (see instructions) | **(b)** Nature of Service Code(s) | **(c)** Describe the information that the service provider failed or refused to provide |
|---|---|---|
| | | |

| **(a)** Enter name and EIN or address of service provider (see instructions) | **(b)** Nature of Service Code(s) | **(c)** Describe the information that the service provider failed or refused to provide |
|---|---|---|
| | | |

| **(a)** Enter name and EIN or address of service provider (see instructions) | **(b)** Nature of Service Code(s) | **(c)** Describe the information that the service provider failed or refused to provide |
|---|---|---|
| | | |

| **(a)** Enter name and EIN or address of service provider (see instructions) | **(b)** Nature of Service Code(s) | **(c)** Describe the information that the service provider failed or refused to provide |
|---|---|---|
| | | |

| **Part III** | **Termination Information on Accountants and Enrolled Actuaries (see instructions)**<br>(complete as many entries as needed) |
|---|---|

**a** Name:

**b** EIN:

**c** Position:

**d** Address:

**e** Telephone:

Explanation:

**a** Name:

**b** EIN:

**c** Position:

**d** Address:

**e** Telephone:

Explanation:

**a** Name:

**b** EIN:

**c** Position:

**d** Address:

**e** Telephone:

Explanation:

**a** Name:

**b** EIN:

**c** Position:

**d** Address:

**e** Telephone:

Explanation:

**a** Name:

**b** EIN:

**c** Position:

**d** Address:

**e** Telephone:

Explanation:

# SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

## DFE/Participating Plan Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

**2020**

**This Form is Open to Public Inspection.**

For calendar plan year 2020 or fiscal plan year beginning 01/01/2020 and ending 12/31/2020

**A** Name of plan
BEHR DAYTON THERMAL PRODUCTS - IUE PENSION AGREEMENT

**B** Three-digit plan number (PN) ▶ 004

**C** Plan or DFE sponsor's name as shown on line 2a of Form 5500
MAHLE BEHR DAYTON, LLC.

**D** Employer Identification Number (EIN)
02-0574546

**Part I** **Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)**
(Complete as many entries as needed to report all interests in DFEs)

**a** Name of MTIA, CCT, PSA, or 103-12 IE: MAHLE BEHR USA, INC MASTER TRUST

**b** Name of sponsor of entity listed in (a): MAHLE BEHR USA INC.

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|
| 27-2279355-006 | M | 25398868 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|
| | | |

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|
| | | |

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|
| | | |

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|
| | | |

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|
| | | |

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|

**Part II** **Information on Participating Plans (to be completed by DFEs)**
(Complete as many entries as needed to report all participating plans)

| | |
|---|---|
| **a** Plan name | |
| **b** Name of plan sponsor | **c** EIN-PN |
| **a** Plan name | |
| **b** Name of plan sponsor | **c** EIN-PN |
| **a** Plan name | |
| **b** Name of plan sponsor | **c** EIN-PN |
| **a** Plan name | |
| **b** Name of plan sponsor | **c** EIN-PN |
| **a** Plan name | |
| **b** Name of plan sponsor | **c** EIN-PN |
| **a** Plan name | |
| **b** Name of plan sponsor | **c** EIN-PN |
| **a** Plan name | |
| **b** Name of plan sponsor | **c** EIN-PN |
| **a** Plan name | |
| **b** Name of plan sponsor | **c** EIN-PN |
| **a** Plan name | |
| **b** Name of plan sponsor | **c** EIN-PN |
| **a** Plan name | |
| **b** Name of plan sponsor | **c** EIN-PN |
| **a** Plan name | |
| **b** Name of plan sponsor | **c** EIN-PN |
| **a** Plan name | |
| **b** Name of plan sponsor | **c** EIN-PN |
| **a** Plan name | |
| **b** Name of plan sponsor | **c** EIN-PN |

# SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

## Financial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

**2020**

**This Form is Open to Public Inspection**

For calendar plan year 2020 or fiscal plan year beginning 01/01/2020 and ending 12/31/2020

**A** Name of plan
BEHR DAYTON THERMAL PRODUCTS - IUE PENSION AGREEMENT

**B** Three-digit plan number (PN) ▶ 004

**C** Plan sponsor's name as shown on line 2a of Form 5500
MAHLE BEHR DAYTON, LLC.

**D** Employer Identification Number (EIN)
02-0574546

## Part I Asset and Liability Statement

**1** Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

| Assets | | (a) Beginning of Year | (b) End of Year |
|---|---|---|---|
| **a** Total noninterest-bearing cash | 1a | 92290 | 35823 |
| **b** Receivables (less allowance for doubtful accounts): | | | |
| **(1)** Employer contributions | 1b(1) | | |
| **(2)** Participant contributions | 1b(2) | | |
| **(3)** Other | 1b(3) | | |
| **c** General investments: | | | |
| **(1)** Interest-bearing cash (include money market accounts & certificates of deposit) | 1c(1) | | |
| **(2)** U.S. Government securities | 1c(2) | | |
| **(3)** Corporate debt instruments (other than employer securities): | | | |
| **(A)** Preferred | 1c(3)(A) | | |
| **(B)** All other | 1c(3)(B) | | |
| **(4)** Corporate stocks (other than employer securities): | | | |
| **(A)** Preferred | 1c(4)(A) | | |
| **(B)** Common | 1c(4)(B) | | |
| **(5)** Partnership/joint venture interests | 1c(5) | | |
| **(6)** Real estate (other than employer real property) | 1c(6) | | |
| **(7)** Loans (other than to participants) | 1c(7) | | |
| **(8)** Participant loans | 1c(8) | | |
| **(9)** Value of interest in common/collective trusts | 1c(9) | | |
| **(10)** Value of interest in pooled separate accounts | 1c(10) | | |
| **(11)** Value of interest in master trust investment accounts | 1c(11) | 23536951 | 25398868 |
| **(12)** Value of interest in 103-12 investment entities | 1c(12) | | |
| **(13)** Value of interest in registered investment companies (e.g., mutual funds) | 1c(13) | | |
| **(14)** Value of funds held in insurance company general account (unallocated contracts) | 1c(14) | | |
| **(15)** Other | 1c(15) | | |

| | | | **(a)** Beginning of Year | **(b)** End of Year |
|---|---|---|---|---|
| **1d** | Employer-related investments: | | | |
| | **(1)** Employer securities | 1d(1) | | |
| | **(2)** Employer real property | 1d(2) | | |
| **e** | Buildings and other property used in plan operation | 1e | | |
| **f** | Total assets (add all amounts in lines 1a through 1e) | 1f | 23629241 | 25434691 |
| | **Liabilities** | | | |
| **g** | Benefit claims payable | 1g | | |
| **h** | Operating payables | 1h | 3986 | 5084 |
| **i** | Acquisition indebtedness | 1i | | |
| **j** | Other liabilities | 1j | | |
| **k** | Total liabilities (add all amounts in lines 1g through1j) | 1k | 3986 | 5084 |
| | **Net Assets** | | | |
| **l** | Net assets (subtract line 1k from line 1f) | 1l | 23625255 | 25429607 |

## Part II Income and Expense Statement

**2** Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

| | **Income** | | **(a)** Amount | **(b)** Total |
|---|---|---|---|---|
| **a** | **Contributions:** | | | |
| | **(1)** Received or receivable in cash from: **(A)** Employers | 2a(1)(A) | | |
| | **(B)** Participants | 2a(1)(B) | | |
| | **(C)** Others (including rollovers) | 2a(1)(C) | | |
| | **(2)** Noncash contributions | 2a(2) | | |
| | **(3)** Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)** | 2a(3) | | 0 |
| **b** | **Earnings on investments:** | | | |
| | **(1)** Interest: | | | |
| | **(A)** Interest-bearing cash (including money market accounts and certificates of deposit) | 2b(1)(A) | | |
| | **(B)** U.S. Government securities | 2b(1)(B) | | |
| | **(C)** Corporate debt instruments | 2b(1)(C) | | |
| | **(D)** Loans (other than to participants) | 2b(1)(D) | | |
| | **(E)** Participant loans | 2b(1)(E) | | |
| | **(F)** Other | 2b(1)(F) | | |
| | **(G)** Total interest. Add lines **2b(1)(A)** through **(F)** | 2b(1)(G) | | 0 |
| | **(2)** Dividends: **(A)** Preferred stock | 2b(2)(A) | | |
| | **(B)** Common stock | 2b(2)(B) | | |
| | **(C)** Registered investment company shares (e.g. mutual funds) | 2b(2)(C) | | |
| | **(D)** Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)** | 2b(2)(D) | | 0 |
| | **(3)** Rents | 2b(3) | | |
| | **(4)** Net gain (loss) on sale of assets: **(A)** Aggregate proceeds | 2b(4)(A) | | |
| | **(B)** Aggregate carrying amount (see instructions) | 2b(4)(B) | | |
| | **(C)** Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result | 2b(4)(C) | | 0 |
| | **(5)** Unrealized appreciation (depreciation) of assets: **(A)** Real estate | 2b(5)(A) | | |
| | **(B)** Other | 2b(5)(B) | | |
| | **(C)** Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)** | 2b(5)(C) | | 0 |

| | | (a) Amount | (b) Total |
|---|---|---|---|
| **(6)** Net investment gain (loss) from common/collective trusts | 2b(6) | | |
| **(7)** Net investment gain (loss) from pooled separate accounts | 2b(7) | | |
| **(8)** Net investment gain (loss) from master trust investment accounts | 2b(8) | | 2730966 |
| **(9)** Net investment gain (loss) from 103-12 investment entities | 2b(9) | | |
| **(10)** Net investment gain (loss) from registered investment companies (e.g., mutual funds) | 2b(10) | | |
| **c** Other income | 2c | | |
| **d** Total income. Add all **income** amounts in column (b) and enter total | 2d | | 2730966 |
| **Expenses** | | | |
| **e** Benefit payment and payments to provide benefits: | | | |
| **(1)** Directly to participants or beneficiaries, including direct rollovers | 2e(1) | 1036358 | |
| **(2)** To insurance carriers for the provision of benefits | 2e(2) | | |
| **(3)** Other | 2e(3) | | |
| **(4)** Total benefit payments. Add lines **2e(1)** through **(3)** | 2e(4) | | 1036358 |
| **f** Corrective distributions (see instructions) | 2f | | |
| **g** Certain deemed distributions of participant loans (see instructions) | 2g | | |
| **h** Interest expense | 2h | | |
| **i** Administrative expenses: **(1)** Professional fees | 2i(1) | 61153 | |
| **(2)** Contract administrator fees | 2i(2) | | |
| **(3)** Investment advisory and management fees | 2i(3) | | |
| **(4)** Other | 2i(4) | 95220 | |
| **(5)** Total administrative expenses. Add lines **2i(1)** through **(4)** | 2i(5) | | 156373 |
| **j** Total expenses. Add all **expense** amounts in column (b) and enter total | 2j | | 1192731 |
| **Net Income and Reconciliation** | | | |
| **k** Net income (loss). Subtract line **2j** from line **2d** | 2k | | 1538235 |
| **l** Transfers of assets: | | | |
| **(1)** To this plan | 2l(1) | | 266117 |
| **(2)** From this plan | 2l(2) | | |

## Part III Accountant's Opinion

**3** Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

**a** The attached opinion of an independent qualified public accountant for this plan is (see instructions):

**(1)** [X] Unmodified **(2)** [ ] Qualified **(3)** [ ] Disclaimer **(4)** [ ] Adverse

**b** Check the appropriate box(es) to indicate whether the IQPA performed an ERISA section 103(a)(3)(C) audit. Check both boxes (1) and (2) if the audit was performed pursuant to both 29 CFR 2520.103-8 and 29 CFR 2520.103-12(d). Check box (3) if pursuant to neither.

**(1)** [ ] DOL Regulation 2520.103-8 **(2)** [ ] DOL Regulation 2520.103-12(d) **(3)** [X] neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

**c** Enter the name and EIN of the accountant (or accounting firm) below:

**(1)** Name: PLANTE AND MORAN **(2)** EIN: 38-1357951

**d** The opinion of an independent qualified public accountant is **not attached** because:

**(1)** [ ] This form is filed for a CCT, PSA, or MTIA. **(2)** [ ] It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

## Part IV Compliance Questions

**4** CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l.

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? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.) | 4a | | X | |

| | | | Yes | No | Amount |
|---|---|---|---|---|---|
| **b** | Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.) | **4b** | | X | |
| **c** | Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.) | **4c** | | X | |
| **d** | Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.) | **4d** | | X | |
| **e** | Was this plan covered by a fidelity bond? | **4e** | X | | 500000 |
| **f** | Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? | **4f** | | X | |
| **g** | Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser? | **4g** | | X | |
| **h** | Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser? | **4h** | | X | |
| **i** | Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.) | **4i** | | X | |
| **j** | Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.) | **4j** | | X | |
| **k** | Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? | **4k** | | X | |
| **l** | Has the plan failed to provide any benefit when due under the plan? | **4l** | | X | |
| **m** | If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) | **4m** | | | |
| **n** | If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3 | **4n** | | | |

**5a** Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? ☐ Yes ☒ No

If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.

**5b** 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.)

| **5b(1)** Name of plan(s) | **5b(2)** EIN(s) | **5b(3)** PN(s) |
|---|---|---|
| | | |
| | | |
| | | |
| | | |

**5c** Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) ☒ Yes ☐ No ☐ Not determined

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 4315671.

# SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

## Retirement Plan Information

This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

**2020**

**This Form is Open to Public Inspection.**

For calendar plan year 2020 or fiscal plan year beginning 01/01/2020 and ending 12/31/2020

**A** Name of plan
BEHR DAYTON THERMAL PRODUCTS - IUE PENSION AGREEMENT

**B** Three-digit plan number (PN) ▶ 004

**C** Plan sponsor's name as shown on line 2a of Form 5500
MAHLE BEHR DAYTON, LLC.

**D** Employer Identification Number (EIN)
02-0574546

## Part I Distributions

**All references to distributions relate only to payments of benefits during the plan year.**

**1** Total value of distributions paid in property other than in cash or the forms of property specified in the instructions ..... **1** 0

**2** Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):

EIN(s): 46-2345389

**Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.**

**3** Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year ..... **3** 0

## Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)

**4** Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ **Yes** ☐ **No** ☒ **N/A**

**If the plan is a defined benefit plan, go to line 8.**

**5** 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 ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____

**If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.**

**6 a** Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) ..... **6a**

**b** Enter the amount contributed by the employer to the plan for this plan year ..... **6b**

**c** Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) ..... **6c**

**If you completed line 6c, skip lines 8 and 9.**

**7** Will the minimum funding amount reported on line 6c be met by the funding deadline? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

**8** If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ..... ☐ **Yes** ☐ **No** ☒ **N/A**

## Part III Amendments

**9** If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box. ..... ☐ **Increase** ☐ **Decrease** ☐ **Both** ☒ **No**

## Part IV ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.

**10** Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ..... ☐ **Yes** ☐ **No**

**11 a** Does the ESOP hold any preferred stock? ..... ☐ **Yes** ☐ **No**

**b** If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ..... ☐ **Yes** ☐ **No**

**12** Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... ☐ **Yes** ☐ **No**

## Part V Additional Information for Multiemployer Defined Benefit Pension Plans

**13** Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

**a** Name of contributing employer

**b** EIN **c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

**e** Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

**a** Name of contributing employer

**b** EIN **c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

**e** Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

**a** Name of contributing employer

**b** EIN **c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

**e** Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

**a** Name of contributing employer

**b** EIN **c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

**e** Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

**a** Name of contributing employer

**b** EIN **c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

**e** Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

**a** Name of contributing employer

**b** EIN **c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

**e** Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

**14** Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:

| | | |
|---|---|---|
| **a** The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment) | **14a** | |
| **b** The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment) | **14b** | |
| **c** The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment) | **14c** | |

**15** Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

| | | |
|---|---|---|
| **a** The corresponding number for the plan year immediately preceding the current plan year | **15a** | |
| **b** The corresponding number for the second preceding plan year | **15b** | |

**16** Information with respect to any employers who withdrew from the plan during the preceding plan year:

| | | |
|---|---|---|
| **a** Enter the number of employers who withdrew during the preceding plan year | **16a** | |
| **b** If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers | **16b** | |

**17** If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐

## Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

**18** If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐

**19** If the total number of participants is 1,000 or more, complete lines (a) through (c)

**a** Enter the percentage of plan assets held as:
Stock: 20.1 % Investment-Grade Debt: 77.7 % High-Yield Debt: 0.0 % Real Estate: 0.0 % Other: 2.2 %

**b** Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☒ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

**c** What duration measure was used to calculate line 19(b)?
☒ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify):

**20** **PBGC missed contribution reporting requirements.** If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20.

**a** Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? ☐ Yes ☒ No

**b** If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:

☐ Yes.

☐ No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.

☐ No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.

☐ No. Other. Provide explanation_____

# MAHLE Behr Defined Benefit Plans

Behr America Cash Balance Pension Plan
Behr Dayton Thermal Products IUE Pension Agreement

**Financial Report**

**December 31, 2020**

## MAHLE Behr Defined Benefit Plans

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# Independent Auditor's Report

To the Plan Administrator
MAHLE Behr Defined Benefit Plans

We have audited the accompanying financial statements of Behr America Cash Balance Pension Plan and Behr Dayton Thermal Products IUE Pension Agreement (collectively, the "Plans"), which comprise the statements of net assets available for benefits as of December 31, 2020 and 2019 and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

## *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

## *Auditor's Responsibility*

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## *Opinion*

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets of the Plans as of December 31, 2020 and 2019 and the changes in net assets for the years then ended in accordance with accounting principles generally accepted in the United States of America.

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To the Plan Administrator
MAHLE Behr Defined Benefit Plans

**Report on Supplemental Information**

Our audits were conducted for the purpose of forming an opinion on each of the financial statements as a whole. The supplemental schedule of reportable transactions - Behr America Cash Balance Pension Plan for the year ended December 31, 2020 is presented for the purpose of additional analysis and is not a required part of the financial statements, but is supplemental information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Such information is the responsibility of the Plans' management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Plante & Moran, PLLC

Southfield, Michigan
October 14, 2021

# Statements of Net Assets Available for Benefits

**December 31, 2020 and 2019**

| | 2020 | | 2019 | |
|---|---|---|---|---|
| | Behr America Cash Balance Pension Plan | Behr Dayton Thermal Products IUE Pension Agreement | Behr America Cash Balance Pension Plan | Behr Dayton Thermal Products IUE Pension Agreement |
| **Assets** | | | | |
| Investments - Plan's interest in MAHLE Behr USA, Inc. Master Trust (Note 4) | $ 15,145,633 | $ 25,398,868 | $ 15,083,964 | $ 23,536,951 |
| Segregated plan assets | 677 | 35,823 | 2,046 | 92,290 |
| Total assets | 15,146,310 | 25,434,691 | 15,086,010 | 23,629,241 |
| **Liabilities** - Accrued liabilities | 767 | 5,084 | 1,667 | 3,986 |
| **Net Assets Available for Benefits** | **$ 15,145,543** | **$ 25,429,607** | **$ 15,084,343** | **$ 23,625,255** |

See notes to financial statements.

## MAHLE Behr Defined Benefit Plans

# Statements of Changes in Net Assets Available for Benefits

**Years Ended December 31, 2020 and 2019**

| | 2020 | | 2019 | |
|---|---|---|---|---|
| | Behr America Cash Balance Pension Plan | Behr Dayton Thermal Products IUE Pension Agreement | Behr America Cash Balance Pension Plan | Behr Dayton Thermal Products IUE Pension Agreement |
| **Additions** | | | | |
| Investment income: | | | | |
| Interest and dividends | $ 4,030 | $ 435 | $ 99 | $ 1,286 |
| Plan's interest in MAHLE Behr USA, Inc. Master Trust (Note 4) | 1,293,468 | 2,730,531 | 1,929,651 | 2,963,667 |
| Total additions | 1,297,498 | 2,730,966 | 1,929,750 | 2,964,953 |
| **Deductions** | | | | |
| Benefits paid directly to participants or beneficiaries | 874,978 | 1,036,358 | 971,786 | 952,080 |
| Administrative expenses | 93,401 | 156,373 | 89,938 | 127,789 |
| Total deductions | 968,379 | 1,192,731 | 1,061,724 | 1,079,869 |
| **Net Increase before Other Changes** | 329,119 | 1,538,235 | 868,026 | 1,885,084 |
| **Transfers In** | - | 266,117 | - | - |
| **Transfers Out** | (267,919) | - | (100) | - |
| **Net Increase** | 61,200 | 1,804,352 | 867,926 | 1,885,084 |
| **Net Assets Available for Benefits** | | | | |
| Beginning of year | 15,084,343 | 23,625,255 | 14,216,417 | 21,740,171 |
| End of year | **$ 15,145,543** | **$ 25,429,607** | **$ 15,084,343** | **$ 23,625,255** |

See notes to financial statements.

## Note 1 - Plan Description

The following description of Behr America Cash Balance Pension Plan (the "Cash Balance Plan") and Behr Dayton Thermal Products IUE Pension Agreement (the "IUE Plan") (collectively, the "Plans") provides only general information. Participants should refer to the plan agreements for a more complete description of each plan's provisions.

***General***

The Plans are defined benefit pension plans that were established on May 1, 2002. MAHLE Behr USA Inc. and MAHLE Behr Dayton, LLC (collectively, the "Companies") are the plan sponsors of the Cash Balance Plan and the IUE Plan, respectively. The Cash Balance Plan covers substantially all employees of MAHLE Behr USA Inc. hired prior to January 1, 2014 and provides for retirement and death benefits. The IUE Plan covers certain union employees of MAHLE Behr Dayton, LLC and provides for retirement, death, and disability benefits. The Plans are subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Effective December 31, 2013, all benefit accruals under the Cash Balance Plan were frozen, with the exception of interest credits. No new participants are permitted to join the Cash Balance Plan after December 31, 2013.

In October 2007, MAHLE Behr Dayton, LLC and the Industrial Division of the Communications Workers of America (IUE) approved a collective bargaining agreement, which provided that benefit accrual service under the IUE Plan ceased to accrue or increase for all Local 84775 Tier 3 employees, as defined by the IUE Plan, as of December 31, 2007. Benefit accruals for the other plan participants remain unchanged, as defined by the IUE Plan. All new employees of MAHLE Behr Dayton, LLC hired on or after October 22, 2007 are not eligible to participate in the IUE Plan.

***Eligibility and Vesting***

Employees become participants in the Plans following completion of the eligibility requirements, as described in the plan documents. Participants of the Cash Balance Plan are fully vested for normal retirement benefits after 3 years of service. Tier 1 employees, as defined by the IUE Plan, are fully vested for normal retirement benefits in the IUE Plan after 1 year of service. Tier 2 and 3 employees, as defined by the IUE Plan, are fully vested for normal retirement benefits in the IUE Plan after 10 years of service (5 years of service for a deferred vested pension).

***Pension Benefits - Cash Balance Plan***

A participant's accrued benefit in the Cash Balance Plan is defined as a notional cash balance account. Participant cash balance accounts were frozen as of January 1, 2014. Additionally, interest is credited to participant cash balance accounts each quarter. The interest crediting rate is based on the 10-year U.S. Treasury Constant Maturity Yield in effect two months prior to the beginning of that quarter, divided by four. The Cash Balance Plan has a minimum quarterly interest crediting rate of 0.925 percent (3.7 percent annual).

***Pension Benefits - IUE Plan***

Participant benefits in the IUE Plan are accrued on an annual basis based on the benefit rate multiplied by years of service, as defined by the IUE Plan. The benefit rate is based on union classification and date of hire and ranges from $17.00 to $51.65.

***Death Benefits***

If an active or terminated employee who has a vested interest in the Plans dies prior to his or her normal retirement age, a death benefit, as defined by the Plans, will be paid to the surviving spouse.

## Note 1 - Plan Description (Continued)

***Funding***

Contributions to the Cash Balance Plan and the IUE Plan are made by the Companies at actuarially determined amounts. The Companies' policy is to make contributions necessary to satisfy ERISA funding standards. Annual contributions meet the minimum funding requirements of ERISA.

***Payment of Benefits***

Distributions are payable upon retirement, death, disability, or termination of employment. Participants of the Cash Balance Plan may elect to receive the value of their accumulated plan benefits as an annuity payable monthly or a lump-sum payment. Participants of the IUE Plan receive the value of their accumulated plan benefits as an annuity payable monthly.

***Party-in-interest Transactions***

Certain plan assets are in investment funds managed by Comerica Bank (Comerica) or its affiliates. Comerica Bank is the trustee of the Plans; therefore, these transactions qualify as party-in-interest transactions, as defined under ERISA guidelines.

## Note 2 - Summary of Significant Accounting Policies

***Investment Valuation and Income Recognition***

The Plans invest in the MAHLE Behr USA, Inc. Master Trust (the "Master Trust"), which was established to hold the investment of assets of the Plans and other defined benefit retirement plans sponsored by the Companies. The Master Trust's investments are stated at fair value. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Purchases and sales of securities are recorded on a trade-date basis. Investment income consists of interest and dividend income, as well as the realized gains or losses on investments sold during the year and the unrealized appreciation (depreciation) on investments held at the end of the year. Dividend income is recorded on the ex-dividend date.

See Note 3 for additional information.

***Benefit Payments***

Benefits are recorded when paid.

***Administrative Expense***

Various administrative costs are paid by the Companies.

***Actuarial Present Value of Accumulated Plan Benefits***

Accumulated plan benefits are those future periodic payments that are attributable, under the Plans' provisions, to the service employees have rendered. These include benefits expected to be paid to:

(a) Retired or terminated employees or their beneficiaries

(b) Beneficiaries of employees who have died

(c) Present employees or their beneficiaries

***Actuarial Assumptions***

The actuarial present value of accumulated plan benefits is determined by an actuary and is the amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money and probability of payment between the valuation date and the expected date of payment.

## Note 2 - Summary of Significant Accounting Policies (Continued)

The significant actuarial assumptions used in the valuation of the Plans at December 31, 2019 are summarized as follows:

| | |
|---|---|
| Actuarial cost method | Standard unit credit cost method |
| Interest rate | 6.0 percent per annum |
| Mortality basis | Pri-2012 Private Retirement Plans Mortality Table projected using Scale MP-2019 |
| Assumed retirement age - Cash Balance Plan | Various rates ranging from 10.0 percent at age 55 to 100 percent at age 70+ |
| Assumed retirement age - IUE Plan | Various rates ranging from 0 percent at age 48 with 0-29 years of service to 100 percent at age 70+ |

The foregoing actuarial assumptions are based on the presumption that the Plans will continue. Were the Plans to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits.

***Use of Estimates***

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of additions and deductions during the reporting period. Actual results could differ from those estimates.

***Risks and Uncertainties***

Contributions to the Plans and the actuarial present value of accumulated plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates, and employee demographics. Due to the changing nature of these assumptions, it is at least reasonably possible that changes in these assumptions will occur in the near term and, due to the uncertainties inherent in setting assumptions, that the effect of such changes could be material to the financial statements. Investment securities are exposed to various risks, such as interest rate, market, and credit risks. It is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the financial statements.

***Subsequent Events***

The financial statements and related disclosures include evaluation of events up through and including October 14, 2021, which is the date the financial statements were available to be issued.

## Note 3 - Fair Value Measurements

Accounting standards require certain assets and liabilities be reported at fair value in the financial statements and provide a framework for establishing fair value. The framework for determining fair value is based on a hierarchy that prioritizes the valuation techniques and inputs used to measure fair value.

***Level 1***

Fair values determined by Level 1 inputs use quoted prices in active markets for identical assets that the Master Trust has the ability to access.

## Note 3 - Fair Value Measurements (Continued)

***Level 2***

Fair values determined by Level 2 inputs use other inputs that are observable, either directly or indirectly. These Level 2 inputs include quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, and inputs other than quoted prices that are observable for the asset, such as interest rates and yield curves, that are observable at commonly quoted intervals.

***Level 3***

Level 3 inputs are unobservable inputs, including inputs that are available in situations where there is little, if any, market activity for the related asset.

In instances where inputs used to measure fair value fall into different levels of the fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The Master Trust's assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset.

The following valuation methodologies have been used to value the Master Trust's investments:

***Mutual Funds***

Mutual funds are valued at quoted prices reported in active markets.

***Common Collective Trust***

The common collective trusts are valued at net asset value per share (NAV) (or its equivalent), which is based on the fair value of the funds' underlying net assets. There are no redemption restrictions or unfunded commitments on these investments.

***Fixed-income Securities***

The U.S. government securities, corporate debt securities, and municipal bonds are valued using quoted market prices and/or other market data for the same or comparable instruments and transactions in establishing the prices, discounted cash flow models, and other pricing models. These models are primarily industry-standard models that consider various assumptions, including time value and yield curve, as well as other relevant economic measures.

As of December 31, 2020, all assets held in the Master Trust are common collective trust funds valued at NAV.

## Note 3 - Fair Value Measurements (Continued)

The following table presents information about the Master Trust's assets measured at fair value on a recurring basis as of December 31, 2019:

| | Master Trust Assets at December 31, 2019 | | |
|---|---|---|---|
| | Master Trust Balance | Level 1 | Level 2 |
| Mutual funds | $ 20,801,934 | $ 20,801,934 | $ - |
| Fixed-income securities | 17,027,407 | - | 17,027,407 |
| Total | 37,829,341 | $ 20,801,934 | $ 17,027,407 |
| Investments measured at NAV - Common collective trust fund | 861,059 | | |
| Total investments at fair value | 38,690,400 | | |
| Other assets - Accrued income | 140,684 | | |
| Net assets of the Master Trust | $ 38,831,084 | | |

## Note 4 - Interest in Master Trust

The Plans' investments are in the Master Trust, which was established for the investment of assets of the Plans and one other MAHLE Behr-sponsored benefit plan. Each participating benefit plan has an undivided interest in the Master Trust. The fair value of the Plans' interest in the Master Trust represents each plan's allocated portion. The Plans' allocated portion is equal to the beginning of the year value of the Plans' interest in the Master Trust, plus actual plan contributions and allocated investment income, less actual plan distributions and allocated administrative expenses. The assets of the Master Trust are held by Comerica.

Investment income and administrative expenses relating to the Master Trust are allocated to the individual plans based upon average monthly balances invested by each plan.

At December 31, 2020 and 2019, the Plans' respective interests in the Master Trust were as follows:

| | 2020 | 2019 |
|---|---|---|
| Cash Balance Plan | 37.15 % | 38.85 % |
| IUE Plan | 62.30 | 60.61 |
| Total master trust investments | 99.45 % | 99.46 % |

The net assets of the Master Trust and each Plan's interest in Master Trust balances at December 31, 2020 and 2019 are as follows:

| | 2020 | | |
|---|---|---|---|
| | | Plan's Interest in Master Trust Balances | |
| | Master Trust Balances | Cash Balance Plan | IUE Plan |
| Investments - Common collective trust funds | $ 40,766,464 | $ 15,145,631 | $ 25,398,864 |
| Other assets - Accrued income | 6 | 2 | 4 |
| Total master trust net assets | $ 40,766,470 | $ 15,145,633 | $ 25,398,868 |

## Note 4 - Interest in Master Trust (Continued)

| | 2019 | | |
|---|---|---|---|
| | | Plan's Interest in Master Trust Balances | |
| | Master Trust Balances | Cash Balance Plan | IUE Plan |
| Investments: | | | |
| Mutual funds | $ 20,801,934 | $ 8,080,527 | $ 12,608,819 |
| Fixed-income securities | 17,027,407 | 6,614,309 | 10,320,939 |
| Common collective trust fund | 861,059 | 334,479 | 521,920 |
| Total master trust investments | 38,690,400 | 15,029,315 | 23,451,678 |
| Other assets - Accrued income | 140,684 | 54,649 | 85,273 |
| Total master trust net assets | $ 38,831,084 | $ 15,083,964 | $ 23,536,951 |

The investment income for the Master Trust for the years ended December 31, 2020 and 2019 is as follows:

| | 2020 | 2019 |
|---|---|---|
| Net realized and unrealized gains on investments | $ 4,129,673 | $ 4,158,353 |
| Interest and dividends | 286,328 | 1,077,001 |
| Total investment income | $ 4,416,001 | $ 5,235,354 |

## Note 5 - Accumulated Plan Benefits

The actuarial present value of accumulated plan benefits is determined by consulting actuaries. The calculations of the actuarial present value of accumulated plan benefits attributable to participants in the Plans, which were made as of and for the year ended December 31, 2019, the most recent actuarial valuations, are as follows:

| | Cash Balance Plan | IUE Plan |
|---|---|---|
| Actuarial present value of accumulated plan benefits: | | |
| Vested benefits: | | |
| Participants currently receiving benefit payments | $ 711,963 | $ 11,005,443 |
| Other vested participants | 11,703,330 | 5,748,110 |
| Total vested benefits | 12,415,293 | 16,753,553 |
| Nonvested benefits | - | 331,939 |
| Total actuarial present value of accumulated plan benefits | $ 12,415,293 | $ 17,085,492 |

## Note 5 - Accumulated Plan Benefits (Continued)

A summary of significant changes in the actuarial present value of accumulated plan benefits during the year ended December 31, 2019 is as follows:

| | Cash Balance Plan | IUE Plan |
|---|---|---|
| Actuarial present value of accumulated plan benefits - Beginning of year | $ 12,845,085 | $ 17,191,611 |
| (Decrease) increase during the year attributable to: | | |
| Benefits accumulated, including actuarial gains and losses | (166,472) | (181,070) |
| Interest due to the decrease in the discount period | 741,976 | 1,045,826 |
| Benefits paid | (971,786) | (952,080) |
| Changes in actuarial assumptions | (33,510) | (18,795) |
| Net decrease | (429,792) | (106,119) |
| Actuarial present value of accumulated plan benefits - End of year | $ 12,415,293 | $ 17,085,492 |

## Note 6 - Tax Status

Behr America Cash Balance Pension Plan obtained its latest determination letter on August 20, 2015, in which the Internal Revenue Service stated that the plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code (IRC). The plan has been amended since receiving the determination letter. The Company applied for a new determination letter during 2020, which was approved on February 19, 2021 and indicated that the plan is being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the plan's financial statements.

Behr Dayton Thermal Products IUE Pension Agreement has received a determination letter from the Internal Revenue Service indicating that the plan, as designed, is qualified for tax-exempt treatment under the applicable section of the Internal Revenue Code. Although the plan has been amended since receiving the determination letter, management believes that the plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.

## Note 7 - Plan Termination

Should the Plans terminate at some future time, their net assets generally will not be available on a pro rata basis to provide participants' benefits. Whether a particular participant's accumulated plan benefits will be paid depends on both the priority of those benefits and the level of benefits guaranteed by the Pension Benefit Guaranty Corporation (PBGC) at that time. Some benefits may be fully or partially provided for by the then-existing assets and the PBGC guarantee, while other benefits may not be provided for at all.

# Schedule of Reportable Transactions - Behr America Cash Balance Pension Plan

**Form 5500, Schedule H, Line 4j**
**EIN 22-1859284, Plan No. 003**
**Year Ended December 31, 2020**

| (a) Identity of Party Involved | (b) Description of Asset | (c) Purchase Price | (d) Selling Price | (g) Cost of Asset | (h) Current Value of Asset on Transaction Date | (i) Net Gain (Loss) |
|---|---|---|---|---|---|---|
| Category (i) - A single transaction that amounts to more than 5 percent of the beginning value of total plan assets: | | | | | | |
| Comerica Bank and Trust, N.A. | Comerica Short Term Fund | $ 19,748,092 | $ - | $ 19,748,092 | $ 19,748,092 | $ - |
| Comerica Bank and Trust, N.A. | Comerica Short Term Fund | 9,201,410 | - | 9,201,410 | 9,201,410 | - |
| Comerica Bank and Trust, N.A. | Comerica Short Term Fund | 900,000 | - | 900,000 | 900,000 | - |
| Comerica Bank and Trust, N.A. | Comerica Short Term Fund | 1,400,000 | - | 1,400,000 | 1,400,000 | - |
| Comerica Bank and Trust, N.A. | Comerica Short Term Fund | - | 10,400,000 | 10,400,000 | 10,400,000 | - |
| Comerica Bank and Trust, N.A. | Comerica Short Term Fund | - | 3,905,429 | 3,905,429 | 3,905,429 | - |
| Comerica Bank and Trust, N.A. | Comerica Short Term Fund | - | 9,811,363 | 9,811,363 | 9,811,363 | - |
| Comerica Bank and Trust, N.A. | Comerica Short Term Fund | - | 1,086,955 | 1,086,955 | 1,086,955 | - |
| Comerica Bank and Trust, N.A. | Comerica Short Term Fund | - | 4,084,267 | 4,084,267 | 4,084,267 | - |
| Comerica Bank and Trust, N.A. | Comerica Short Term Fund | - | 2,300,000 | 2,300,000 | 2,300,000 | - |
| Category (iii) - A series of transactions with respect to securities of the same issue that amount in the aggregate to more than 5 percent of the beginning value of the total plan assets: | | | | | | |
| Comerica Bank and Trust, N.A. | Comerica Short Term Fund: | | | | | |
| | Purchases - 32 | 32,381,676 | - | 32,381,676 | 32,381,676 | - |
| | Sales - 52 | - | 32,383,044 | 32,383,044 | 32,383,044 | - |

There were no Category (ii) or (iv) reportable transactions during the year.

# Schedule SB Attachment (Form 5500)—2020 Plan Year
# Behr Dayton Thermal Products IUE Pension Plan
# EIN: 20574546 PN: 004

## Schedule SB, line 26—Schedule of Active Participant Data as of January 1, 2020

Number of Participants

| Attained Age | Years of Credited Service | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | <1 | 1-4 | 5-9 | 10-14 | 15-19 | 20-24 | 25-29 | 30-34 | 35-39 | 40+ |
| <25 | | | | | | | | | | |
| 25-29 | | | | | | | | | | |
| 30-34 | | | | 2 | | | | | | |
| 35-39 | | | | 10 | 5 | 5 | | | | |
| 40-44 | | | | 7 | 15 | 37 | 2 | | | |
| 45-49 | | | | 9 | 9 | 44 | 17 | | | |
| 50-54 | | | | 5 | 3 | 54 | 22 | 5 | | |
| 55-59 | | | | 12 | 9 | 51 | 15 | 14 | | |
| 60-64 | | | | 3 | 8 | 23 | 5 | 9 | 1 | |
| 65-69 | | | | 3 | 2 | 9 | 3 | 1 | | |
| 70+ | | | | 1 | | 1 | | 1 | | |

N-422

# Schedule SB Attachment (Form 5500)—2020 Plan Year
# Behr Dayton Thermal Products IUE Pension Plan
# EIN: 20574546 PN: 004

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

| | |
|---|---|
| Interest Rates for Minimum Funding Purposes | Based on segment rates with a four-month lookback (as of September 2019), each adjusted as needed to fall within the 25-year average interest rate stabilization corridor |
| 1st Segment Rate | 3.64% |
| 2nd Segment Rate | 5.21% |
| 3rd Segment Rate | 5.94% |
| Interest Rates for Maximum Tax Purposes | Based on segment rates with a four-month lookback (as of September 2019), without regard to interest rate stabilization |
| 1st Segment Rate | 2.79% |
| 2nd Segment Rate | 3.92% |
| 3rd Segment Rate | 4.38% |
| Optional Payment Form Election Percentage | Life Annuity: 35% of males and 75% of females. 65% Joint & Survivor: 65% of males and 25% of females. |
| Optional Payment Form Conversion Interest Rate | As defined in plan provisions. |
| Optional Payment Form Conversion Mortality | As defined in plan provisions. |
| Retirement Age | |
| Active Participants | See Table 1a |
| Terminated Vested Participants | Age 63 |
| Mortality Rates | |
| Healthy and Disabled | 2020 static mortality table for annuitants and non-annuitants per §1.430(h)(3)-1(e) and IRS Notice 2018-02 |
| Withdrawal Rates | See Table 2a |
| Disability Rates | See Table 3 |

# Schedule SB Attachment (Form 5500)—2020 Plan Year
# Behr Dayton Thermal Products IUE Pension Plan
# EIN: 20574546 PN: 004

## For ERISA Requirements

| | |
|---|---|
| Decrement Timing | Middle of year decrements (except that retirement is assumed to occur at the beginning of the year for ages where the assumed retirement rate is 100%) |
| Surviving Spouse Benefit | It is assumed that 67% of males and 45% of females have an eligible spouse, and that males are three years older than their spouses. |
| Benefit Limits | Projected benefits are limited by the current IRC section 415 maximum benefit of $230,000. |
| Valuation of Plan Assets | Smoothed fair market value of assets over the current and prior two years, adjusted for contributions, benefit payments, administrative expenses, and expected earnings. The average value of assets calculated in this manner is further limited to not less than 90% nor more than 110% of fair market value.<br><br>A characteristic of this method is that the expected distribution of the value of plan assets is skewed toward understatement relative to the corresponding market values for expected long-term rates of return in excess of the third segment rate under IRC section 430(h)(2)(C)(iii). |
| Expected Return on Assets | |
| 2017 Plan Year | 6.00% |
| 2018 Plan Year | 6.00% |
| 2019 Plan Year | 6.00% |
| Trust Expenses Included in Target Normal Cost | $128,000 based on the prior year's actual plan administrative expenses, rounded to the nearest $1,000. |
| Actuarial Method | Standard unit credit cost method |
| Valuation Date | January 1, 2020 |

Table 1a

**Retirement Rates**

| | Years of Service | |
|---|---|---|
| **Age** | **0-29** | **30+** |
| 48 | 0.00% | 15.00% |
| 49 | 0.00% | 15.00% |
| 50 | 0.00% | 15.00% |
| 51 | 0.00% | 15.00% |
| 52 | 0.00% | 15.00% |
| 53 | 0.00% | 15.00% |
| 54 | 0.00% | 15.00% |
| 55 | 15.00% | 15.00% |
| 56 | 15.00% | 15.00% |
| 57 | 15.00% | 15.00% |
| 58 | 15.00% | 25.00% |
| 59 | 25.00% | 25.00% |
| 60 | 15.00% | 30.00% |
| 61 | 15.00% | 35.00% |
| 62 | 10.00% | 45.00% |
| 63 | 15.00% | 45.00% |
| 64 | 15.00% | 50.00% |
| 65 | 25.00% | 75.00% |
| 66 | 25.00% | 50.00% |
| 67 | 25.00% | 50.00% |
| 68 | 25.00% | 50.00% |
| 69 | 25.00% | 50.00% |
| 70+ | 100.00% | 100.00% |

Table 1b

**Retirement Rates**

| Age | Tier 1 | Tier 2/3 |
|---|---|---|
| 48 | 15.00% | 0.00% |
| 49 | 15.00% | 0.00% |
| 50 | 15.00% | 0.00% |
| 51 | 15.00% | 0.00% |
| 52 | 15.00% | 0.00% |
| 53 | 15.00% | 0.00% |
| 54 | 15.00% | 0.00% |
| 55 | 15.00% | 20.00% |
| 56 | 15.00% | 20.00% |
| 57 | 15.00% | 20.00% |
| 58 | 25.00% | 20.00% |
| 59 | 25.00% | 25.00% |
| 60 | 30.00% | 20.00% |
| 61 | 35.00% | 10.00% |
| 62 | 45.00% | 10.00% |
| 63 | 45.00% | 10.00% |
| 64 | 50.00% | 15.00% |
| 65 | 75.00% | 25.00% |
| 66 | 50.00% | 25.00% |
| 67 | 50.00% | 25.00% |
| 68 | 50.00% | 25.00% |
| 69 | 50.00% | 25.00% |
| 70+ | 100.00% | 100.00% |

Table 2a

**Withdrawal Rates**

| Age | Rate | Age | Rate |
|---|---|---|---|
| 15 | 26.00% | 45 | 7.00% |
| 16 | 26.00% | 46 | 6.80% |
| 17 | 26.00% | 47 | 6.60% |
| 18 | 26.00% | 48 | 6.40% |
| 19 | 26.00% | 49 | 6.20% |
| 20 | 26.00% | 50 | 6.00% |
| 21 | 26.00% | 51 | 5.90% |
| 22 | 25.50% | 52 | 5.80% |
| 23 | 25.00% | 53 | 5.70% |
| 24 | 24.50% | 54 | 5.60% |
| 25 | 24.00% | 55 | 5.50% |
| 26 | 22.80% | 56 | 5.50% |
| 27 | 21.60% | 57 | 5.50% |
| 28 | 20.40% | 58 | 5.50% |
| 29 | 17.20% | 59 | 5.50% |
| 30 | 14.00% | 60 | 5.50% |
| 31 | 13.60% | 61 | 5.50% |
| 32 | 13.20% | 62 | 5.50% |
| 33 | 12.80% | 63 | 5.50% |
| 34 | 12.40% | 64 | 5.50% |
| 35 | 12.00% | 65 | 0.00% |
| 36 | 11.20% | | |
| 37 | 10.40% | | |
| 38 | 9.60% | | |
| 39 | 8.80% | | |
| 40 | 8.00% | | |
| 41 | 7.80% | | |
| 42 | 7.60% | | |
| 43 | 7.40% | | |
| 44 | 7.20% | | |

Table 2b

**Withdrawal Rates**

| Age | Rate | Age | Rate |
|---|---|---|---|
| 15 | 26.00% | 45 | 4.00% |
| 16 | 26.00% | 46 | 4.00% |
| 17 | 26.00% | 47 | 4.00% |
| 18 | 26.00% | 48 | 4.00% |
| 19 | 26.00% | 49 | 4.00% |
| 20 | 26.00% | 50 | 4.00% |
| 21 | 26.00% | 51 | 3.75% |
| 22 | 25.50% | 52 | 3.50% |
| 23 | 25.00% | 53 | 3.25% |
| 24 | 24.50% | 54 | 3.00% |
| 25 | 24.00% | 55+ | 0.00% |
| 26 | 22.80% | | |
| 27 | 21.60% | | |
| 28 | 20.40% | | |
| 29 | 17.20% | | |
| 30 | 14.00% | | |
| 31 | 13.60% | | |
| 32 | 13.20% | | |
| 33 | 12.80% | | |
| 34 | 12.40% | | |
| 35 | 12.00% | | |
| 36 | 10.80% | | |
| 37 | 9.60% | | |
| 38 | 8.40% | | |
| 39 | 7.20% | | |
| 40 | 6.00% | | |
| 41 | 5.60% | | |
| 42 | 5.20% | | |
| 43 | 4.80% | | |
| 44 | 4.40% | | |

Table 3

**Disability Rates**

| Age | Male | Female | Age | Male | Female |
|---|---|---|---|---|---|
| 15 | 0.0455% | 0.0682% | 45 | 0.2149% | 0.3253% |
| 16 | 0.0455% | 0.0682% | 46 | 0.2387% | 0.3333% |
| 17 | 0.0455% | 0.0682% | 47 | 0.2625% | 0.3413% |
| 18 | 0.0455% | 0.0682% | 48 | 0.3102% | 0.3933% |
| 19 | 0.0455% | 0.0682% | 49 | 0.3579% | 0.4453% |
| 20 | 0.0455% | 0.0682% | 50 | 0.4056% | 0.4972% |
| 21 | 0.0455% | 0.0682% | 51 | 0.4533% | 0.5492% |
| 22 | 0.0455% | 0.0682% | 52 | 0.5010% | 0.6012% |
| 23 | 0.0471% | 0.0722% | 53 | 0.5810% | 0.6521% |
| 24 | 0.0487% | 0.0761% | 54 | 0.6610% | 0.7031% |
| 25 | 0.0502% | 0.0801% | 55 | 0.7410% | 0.7540% |
| 26 | 0.0518% | 0.0841% | 56 | 0.8209% | 0.8050% |
| 27 | 0.0534% | 0.0880% | 57 | 0.9009% | 0.8559% |
| 28 | 0.0561% | 0.0946% | 58 | 0.9628% | 0.8663% |
| 29 | 0.0588% | 0.1011% | 59 | 1.0247% | 0.8767% |
| 30 | 0.0616% | 0.1076% | 60 | 1.0867% | 0.8871% |
| 31 | 0.0643% | 0.1142% | 61 | 1.1486% | 0.8975% |
| 32 | 0.0671% | 0.1207% | 62 | 1.2105% | 0.9079% |
| 33 | 0.0721% | 0.1364% | 63 | 1.2105% | 0.9079% |
| 34 | 0.0772% | 0.1520% | 64 | 1.2105% | 0.9079% |
| 35 | 0.0823% | 0.1677% | 65+ | 0.0000% | 0.0000% |
| 36 | 0.0874% | 0.1833% | | | |
| 37 | 0.0925% | 0.1990% | | | |
| 38 | 0.1027% | 0.2194% | | | |
| 39 | 0.1129% | 0.2399% | | | |
| 40 | 0.1231% | 0.2603% | | | |
| 41 | 0.1333% | 0.2808% | | | |
| 42 | 0.1435% | 0.3012% | | | |
| 43 | 0.1673% | 0.3092% | | | |
| 44 | 0.1911% | 0.3173% | | | |

# Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

## Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans 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.**

OMB Nos. 1210-0110
1210-0089

**2020**

**This Form is Open to Public Inspection**

## Part I Annual Report Identification Information

For calendar plan year 2020 or fiscal plan year beginning 01/01/2020 and ending 12/31/2020

**A** This return/report is for:
- [ ] a multiemployer plan
- [ ] a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)
- [x] a single-employer plan
- [ ] a DFE (specify) ____

**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** If the plan is a collectively-bargained plan, check here. . . . . ▶ [x]

**D** Check box if filing under:
- [x] Form 5558
- [ ] automatic extension
- [ ] the DFVC program
- [ ] special extension (enter description)

## Part II Basic Plan Information—enter all requested information

**1a** Name of plan
BEHR DAYTON THERMAL PRODUCTS - IUE PENSION AGREEMENT

**1b** Three-digit plan number (PN) ▶ 004

**1c** Effective date of plan 05/01/2002

**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)
MAHLE BEHR DAYTON, LLC.

2700 DALEY DRIVE

TROY MI 48083

**2b** Employer Identification Number (EIN)
02-0574546

**2c** Plan Sponsor's telephone number
248-743-3700

**2d** Business code (see instructions)
336300

**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 accompanying schedules, statements and attachments, 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 | Jennifer Mensing<br>Signature of plan administrator | 10/14/21<br>Date | JENNIFER MENSING<br>Enter name of individual signing as plan administrator |
| SIGN HERE | Chris A. Bussa<br>Signature of employer/plan sponsor | 10/14/21<br>Date | CHRIS A. BUSSA<br>Enter name of individual signing as employer or plan sponsor |
| SIGN HERE | <br>Signature of DFE | <br>Date | <br>Enter name of individual signing as DFE |

**3a** Plan administrator's name and address [X] 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

**4b** EIN

**c** Plan Name

**4d** PN

| | | | |
|---|---|---|---|
| **5** | Total number of participants at the beginning of the plan year | **5** | 1,134 |
| **6** | Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines **6a(1), 6a(2), 6b, 6c,** and **6d**). | | |
| **a(1)** | Total number of active participants at the beginning of the plan year | **6a(1)** | 422 |
| **a(2)** | Total number of active participants at the end of the plan year | **6a(2)** | 392 |
| **b** | Retired or separated participants receiving benefits | **6b** | 427 |
| **c** | Other retired or separated participants entitled to future benefits | **6c** | 236 |
| **d** | Subtotal. Add lines **6a(2)**, **6b**, and **6c**. | **6d** | 1,055 |
| **e** | Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. | **6e** | 66 |
| **f** | Total. Add lines **6d** and **6e**. | **6f** | 1,121 |
| **g** | Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) | **6g** | |
| **h** | Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested | **6h** | 0 |
| **7** | Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) | **7** | |

**8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
1B 3H

**b** If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:

**9a** Plan funding arrangement (check all that apply)

- **(1)** [ ] Insurance
- **(2)** [ ] Code section 412(e)(3) insurance contracts
- **(3)** [X] Trust
- **(4)** [ ] General assets of the sponsor

**9b** Plan benefit arrangement (check all that apply)

- **(1)** [ ] Insurance
- **(2)** [ ] Code section 412(e)(3) insurance contracts
- **(3)** [X] Trust
- **(4)** [ ] General assets of the sponsor

**10** Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

**a Pension Schedules**

- **(1)** [X] **R** (Retirement Plan Information)
- **(2)** [ ] **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- **(3)** [X] **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

**b General Schedules**

- **(1)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [ ] ___ **A** (Insurance Information)
- **(4)** [X] **C** (Service Provider Information)
- **(5)** [X] **D** (DFE/Participating Plan Information)
- **(6)** [ ] **G** (Financial Transaction Schedules)

## Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)

**11a** If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) ..... ☐ Yes ☐ No

If "Yes" is checked, complete lines 11b and 11c.

**11b** Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) ..... ☐ Yes ☐ No

**11c** Enter the Receipt Confirmation Code for the 2020 Form M-1 annual report. If the plan was not required to file the 2020 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code_____

# 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

**2020**

**This Form is Open to Public Inspection**

For calendar plan year 2020 or fiscal plan year beginning 01/01/2020 and ending 12/31/2020

▶ **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
BEHR DAYTON THERMAL PRODUCTS IUE PENSION PLAN

**B** Three-digit plan number (PN) ▶ 004

**C** Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
MAHLE BEHR DAYTON, LLC

**D** Employer Identification Number (EIN)
02-0574546

**E** Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

**F** Prior year plan size: [ ] 100 or fewer [ ] 101-500 [X] More than 500

## Part I Basic Information

**1** Enter the valuation date: Month 01 Day 01 Year 2020

**2** Assets:

| | | |
|---|---|---|
| **a** Market value | **2a** | 23,629,241 |
| **b** Actuarial value | **2b** | 23,057,245 |

**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 | 484 | 11,814,125 | 11,814,125 |
| **b** For terminated vested participants | 228 | 1,614,346 | 1,614,346 |
| **c** For active participants | 422 | 4,487,306 | 4,838,879 |
| **d** Total | 1,134 | 17,915,777 | 18,267,350 |

**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** | 5.38% |
| **6** Target normal cost | **6** | 239,331 |

**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** Jason M. Bravo JB

Signature of actuary

09/23/2021
Date

JASON M. BRAVO
Type or print name of actuary

2005569
Most recent enrollment number

AON CONSULTING, INC.
Firm name

216-430-4732
Telephone number (including area code)

950 MAIN AVENUE, SUITE 1600
CLEVELAND OH 44113
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 | 7,005,482 |
| 8 | Portion elected for use to offset prior year's funding requirement (line 35 from prior year) | 0 | 914,372 |
| 9 | Amount remaining (line 7 minus line 8) | 0 | 6,091,110 |
| 10 | Interest on line 9 using prior year's actual return of 13.99% | 0 | 852,146 |
| 11 | Prior year's excess contributions to be added to prefunding balance: | | |
| | a Present value of excess contributions (line 38a from prior year) | | 0 |
| | 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 5.53% | | 0 |
| | b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return | | 0 |
| | c Total available at beginning of current plan year to add to prefunding balance | | 0 |
| | d Portion of (c) to be added to prefunding balance | | 0 |
| 12 | Other reductions in balances due to elections or deemed elections | 0 | 0 |
| 13 | Balance at beginning of current year (line 9 + line 10 + line 11d – line 12) | 0 | 6,943,256 |

## Part III Funding Percentages

| | | | |
|---|---|---|---|
| 14 | Funding target attainment percentage | 14 | 88.21% |
| 15 | Adjusted funding target attainment percentage | 15 | 126.22% |
| 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 | 86.19% |
| 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 |
|---|---|---|---|---|---|
| | | | | | |
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| | | | | | |
| | | | | | |
| | | | | | |
| | | | Totals ► 18(b) | 0 | 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 | 0 |

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? [X] Yes [ ] No

b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? [X] 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: | 2nd segment: | 3rd segment: | |
|---|---|---|---|
| 3.64 % | 5.21 % | 5.94 % | ☐ N/A, full yield curve used |

| | | |
|---|---|---|
| **b** Applicable month (enter code) | **21b** | 4 |
| **22** Weighted average retirement age | **22** | 60 |

**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** | 239,331 |
| **b** Excess assets, if applicable, but not greater than line 31a | **31b** | 0 |

| **32** Amortization installments: | Outstanding Balance | Installment |
|---|---|---|
| **a** Net shortfall amortization installment | 2,153,361 | 561,931 |
| **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** | 801,262 |

| | Carryover balance | Prefunding balance | Total balance |
|---|---|---|---|
| **35** Balances elected for use to offset funding requirement | 0 | 801,262 | 801,262 |

| | | |
|---|---|---|
| **36** Additional cash requirement (line 34 minus line 35) | **36** | 0 |
| **37** Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) | **37** | 0 |
| **38** Present value of excess contributions for current year (see instructions) | | |
| **a** Total (excess, if any, of line 37 over line 36) | **38a** | 0 |
| **b** Portion included in line 38a attributable to use of prefunding and funding standard carryover balances | **38b** | 0 |
| **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

# Schedule SB Attachment (Form 5500)—2020 Plan Year
# Behr Dayton Thermal Products IUE Pension Plan
# EIN: 20574546  PN: 004

## Schedule SB, line 22—Description of Weighted Average Retirement Age

The average retirement age shown in line 22 has been calculated by assuming the following retirement rates and no decrements other than retirement for this calculation. All retirements are assumed to occur at mid-year, except for the 100% retirement age.

| | Average Age | % of Active Participants |
|---|---|---|
| Less Than 30 Years of Service | 60.26 | 92.7% |
| 30 or More Years of Service | 53.49 | 7.3% |
| Weighted Average Retirement Age | 59.77 | |

| Less than 30 years of service at retirement | | | **(d) Product** |
|---|---|---|---|
| **(a) Age** | **(b) Rate** | **(c) Weight** | **(a) × (b) × (c)** |
| 55.5 | 15.00% | 1.0000 | 8.33 |
| 56.5 | 15.00% | 0.8500 | 7.20 |
| 57.5 | 15.00% | 0.7225 | 6.23 |
| 58.5 | 15.00% | 0.6141 | 5.39 |
| 59.5 | 25.00% | 0.5220 | 7.76 |
| 60.5 | 15.00% | 0.3915 | 3.55 |
| 61.5 | 15.00% | 0.3328 | 3.07 |
| 62.5 | 10.00% | 0.2829 | 1.77 |
| 63.5 | 15.00% | 0.2546 | 2.42 |
| 64.5 | 15.00% | 0.2164 | 2.09 |
| 65.5 | 25.00% | 0.1839 | 3.01 |
| 66.5 | 25.00% | 0.1379 | 2.29 |
| 67.5 | 25.00% | 0.1035 | 1.75 |
| 68.5 | 25.00% | 0.0776 | 1.33 |
| 69.5 | 25.00% | 0.0582 | 1.01 |
| 70 | 100.00% | 0.0436 | 3.06 |
| | | Weighted Average | 60.26 |

| At least 30 years of service at retirement | | | **(d) Product** |
|---|---|---|---|
| **(a)Age** | **(b) Rate** | **(c) Weight** | **(a) × (b) × (c)** |
| 48.5 | 15.00% | 1.0000 | 7.28 |
| 49.5 | 15.00% | 0.8500 | 6.31 |
| 50.5 | 15.00% | 0.7225 | 5.47 |
| 51.5 | 15.00% | 0.6141 | 4.74 |
| 52.5 | 15.00% | 0.5220 | 4.11 |
| 53.5 | 15.00% | 0.4437 | 3.56 |
| 54.5 | 15.00% | 0.3771 | 3.08 |
| 55.5 | 15.00% | 0.3206 | 2.67 |
| 56.5 | 15.00% | 0.2725 | 2.31 |
| 57.5 | 15.00% | 0.2316 | 2.00 |
| 58.5 | 25.00% | 0.1969 | 2.88 |
| 59.5 | 25.00% | 0.1477 | 2.20 |
| 60.5 | 30.00% | 0.1107 | 2.01 |
| 61.5 | 35.00% | 0.0775 | 1.67 |
| 62.5 | 45.00% | 0.0504 | 1.42 |
| 63.5 | 45.00% | 0.0277 | 0.79 |
| 64.5 | 50.00% | 0.0152 | 0.49 |
| 65.5 | 75.00% | 0.0076 | 0.37 |
| 66.5 | 50.00% | 0.0019 | 0.06 |
| 67.5 | 50.00% | 0.0010 | 0.03 |
| 68.5 | 50.00% | 0.0005 | 0.02 |
| 69.5 | 50.00% | 0.0002 | 0.01 |
| 70 | 100.00% | 0.0001 | 0.01 |
| | | Weighted Average | 53.49 |

# Schedule SB Attachment (Form 5500)—2020 Plan Year
# Behr Dayton Thermal Products IUE Pension Plan
# EIN: 20574546 PN: 004

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

| | |
|---|---|
| Interest Rates for Minimum Funding Purposes | Based on segment rates with a four-month lookback (as of September 2019), each adjusted as needed to fall within the 25-year average interest rate stabilization corridor |
| 1st Segment Rate | 3.64% |
| 2nd Segment Rate | 5.21% |
| 3rd Segment Rate | 5.94% |
| Interest Rates for Maximum Tax Purposes | Based on segment rates with a four-month lookback (as of September 2019), without regard to interest rate stabilization |
| 1st Segment Rate | 2.79% |
| 2nd Segment Rate | 3.92% |
| 3rd Segment Rate | 4.38% |
| Optional Payment Form Election Percentage | Life Annuity: 35% of males and 75% of females. 65% Joint & Survivor: 65% of males and 25% of females. |
| Optional Payment Form Conversion Interest Rate | As defined in plan provisions. |
| Optional Payment Form Conversion Mortality | As defined in plan provisions. |
| Retirement Age | |
| Active Participants | See Table 1a |
| Terminated Vested Participants | Age 63 |
| Mortality Rates | |
| Healthy and Disabled | 2020 static mortality table for annuitants and non-annuitants per §1.430(h)(3)-1(e) and IRS Notice 2018-02 |
| Withdrawal Rates | See Table 2a |
| Disability Rates | See Table 3 |

## For ERISA Requirements

| | |
|---|---|
| Decrement Timing | Middle of year decrements (except that retirement is assumed to occur at the beginning of the year for ages where the assumed retirement rate is 100%) |
| Surviving Spouse Benefit | It is assumed that 67% of males and 45% of females have an eligible spouse, and that males are three years older than their spouses. |
| Benefit Limits | Projected benefits are limited by the current IRC section 415 maximum benefit of $230,000. |
| Valuation of Plan Assets | Smoothed fair market value of assets over the current and prior two years, adjusted for contributions, benefit payments, administrative expenses, and expected earnings. The average value of assets calculated in this manner is further limited to not less than 90% nor more than 110% of fair market value.<br><br>A characteristic of this method is that the expected distribution of the value of plan assets is skewed toward understatement relative to the corresponding market values for expected long-term rates of return in excess of the third segment rate under IRC section 430(h)(2)(C)(iii). |
| Expected Return on Assets | |
| 2017 Plan Year | 6.00% |
| 2018 Plan Year | 6.00% |
| 2019 Plan Year | 6.00% |
| Trust Expenses Included in Target Normal Cost | $128,000 based on the prior year's actual plan administrative expenses, rounded to the nearest $1,000. |
| Actuarial Method | Standard unit credit cost method |
| Valuation Date | January 1, 2020 |

Table 1a

**Retirement Rates**

| | Years of Service | |
|---|---|---|
| **Age** | **0-29** | **30+** |
| 48 | 0.00% | 15.00% |
| 49 | 0.00% | 15.00% |
| 50 | 0.00% | 15.00% |
| 51 | 0.00% | 15.00% |
| 52 | 0.00% | 15.00% |
| 53 | 0.00% | 15.00% |
| 54 | 0.00% | 15.00% |
| 55 | 15.00% | 15.00% |
| 56 | 15.00% | 15.00% |
| 57 | 15.00% | 15.00% |
| 58 | 15.00% | 25.00% |
| 59 | 25.00% | 25.00% |
| 60 | 15.00% | 30.00% |
| 61 | 15.00% | 35.00% |
| 62 | 10.00% | 45.00% |
| 63 | 15.00% | 45.00% |
| 64 | 15.00% | 50.00% |
| 65 | 25.00% | 75.00% |
| 66 | 25.00% | 50.00% |
| 67 | 25.00% | 50.00% |
| 68 | 25.00% | 50.00% |
| 69 | 25.00% | 50.00% |
| 70+ | 100.00% | 100.00% |

Table 1b
**Retirement Rates**

| Age | Tier 1 | Tier 2/3 |
|---|---|---|
| 48 | 15.00% | 0.00% |
| 49 | 15.00% | 0.00% |
| 50 | 15.00% | 0.00% |
| 51 | 15.00% | 0.00% |
| 52 | 15.00% | 0.00% |
| 53 | 15.00% | 0.00% |
| 54 | 15.00% | 0.00% |
| 55 | 15.00% | 20.00% |
| 56 | 15.00% | 20.00% |
| 57 | 15.00% | 20.00% |
| 58 | 25.00% | 20.00% |
| 59 | 25.00% | 25.00% |
| 60 | 30.00% | 20.00% |
| 61 | 35.00% | 10.00% |
| 62 | 45.00% | 10.00% |
| 63 | 45.00% | 10.00% |
| 64 | 50.00% | 15.00% |
| 65 | 75.00% | 25.00% |
| 66 | 50.00% | 25.00% |
| 67 | 50.00% | 25.00% |
| 68 | 50.00% | 25.00% |
| 69 | 50.00% | 25.00% |
| 70+ | 100.00% | 100.00% |

Table 2a

**Withdrawal Rates**

| Age | Rate | Age | Rate |
|---|---|---|---|
| 15 | 26.00% | 45 | 7.00% |
| 16 | 26.00% | 46 | 6.80% |
| 17 | 26.00% | 47 | 6.60% |
| 18 | 26.00% | 48 | 6.40% |
| 19 | 26.00% | 49 | 6.20% |
| 20 | 26.00% | 50 | 6.00% |
| 21 | 26.00% | 51 | 5.90% |
| 22 | 25.50% | 52 | 5.80% |
| 23 | 25.00% | 53 | 5.70% |
| 24 | 24.50% | 54 | 5.60% |
| 25 | 24.00% | 55 | 5.50% |
| 26 | 22.80% | 56 | 5.50% |
| 27 | 21.60% | 57 | 5.50% |
| 28 | 20.40% | 58 | 5.50% |
| 29 | 17.20% | 59 | 5.50% |
| 30 | 14.00% | 60 | 5.50% |
| 31 | 13.60% | 61 | 5.50% |
| 32 | 13.20% | 62 | 5.50% |
| 33 | 12.80% | 63 | 5.50% |
| 34 | 12.40% | 64 | 5.50% |
| 35 | 12.00% | 65 | 0.00% |
| 36 | 11.20% | | |
| 37 | 10.40% | | |
| 38 | 9.60% | | |
| 39 | 8.80% | | |
| 40 | 8.00% | | |
| 41 | 7.80% | | |
| 42 | 7.60% | | |
| 43 | 7.40% | | |
| 44 | 7.20% | | |

Table 2b

**Withdrawal Rates**

| Age | Rate | Age | Rate |
|---|---|---|---|
| 15 | 26.00% | 45 | 4.00% |
| 16 | 26.00% | 46 | 4.00% |
| 17 | 26.00% | 47 | 4.00% |
| 18 | 26.00% | 48 | 4.00% |
| 19 | 26.00% | 49 | 4.00% |
| 20 | 26.00% | 50 | 4.00% |
| 21 | 26.00% | 51 | 3.75% |
| 22 | 25.50% | 52 | 3.50% |
| 23 | 25.00% | 53 | 3.25% |
| 24 | 24.50% | 54 | 3.00% |
| 25 | 24.00% | 55+ | 0.00% |
| 26 | 22.80% | | |
| 27 | 21.60% | | |
| 28 | 20.40% | | |
| 29 | 17.20% | | |
| 30 | 14.00% | | |
| 31 | 13.60% | | |
| 32 | 13.20% | | |
| 33 | 12.80% | | |
| 34 | 12.40% | | |
| 35 | 12.00% | | |
| 36 | 10.80% | | |
| 37 | 9.60% | | |
| 38 | 8.40% | | |
| 39 | 7.20% | | |
| 40 | 6.00% | | |
| 41 | 5.60% | | |
| 42 | 5.20% | | |
| 43 | 4.80% | | |
| 44 | 4.40% | | |

Table 3

**Disability Rates**

| Age | Male | Female | Age | Male | Female |
|---|---|---|---|---|---|
| 15 | 0.0455% | 0.0682% | 45 | 0.2149% | 0.3253% |
| 16 | 0.0455% | 0.0682% | 46 | 0.2387% | 0.3333% |
| 17 | 0.0455% | 0.0682% | 47 | 0.2625% | 0.3413% |
| 18 | 0.0455% | 0.0682% | 48 | 0.3102% | 0.3933% |
| 19 | 0.0455% | 0.0682% | 49 | 0.3579% | 0.4453% |
| 20 | 0.0455% | 0.0682% | 50 | 0.4056% | 0.4972% |
| 21 | 0.0455% | 0.0682% | 51 | 0.4533% | 0.5492% |
| 22 | 0.0455% | 0.0682% | 52 | 0.5010% | 0.6012% |
| 23 | 0.0471% | 0.0722% | 53 | 0.5810% | 0.6521% |
| 24 | 0.0487% | 0.0761% | 54 | 0.6610% | 0.7031% |
| 25 | 0.0502% | 0.0801% | 55 | 0.7410% | 0.7540% |
| 26 | 0.0518% | 0.0841% | 56 | 0.8209% | 0.8050% |
| 27 | 0.0534% | 0.0880% | 57 | 0.9009% | 0.8559% |
| 28 | 0.0561% | 0.0946% | 58 | 0.9628% | 0.8663% |
| 29 | 0.0588% | 0.1011% | 59 | 1.0247% | 0.8767% |
| 30 | 0.0616% | 0.1076% | 60 | 1.0867% | 0.8871% |
| 31 | 0.0643% | 0.1142% | 61 | 1.1486% | 0.8975% |
| 32 | 0.0671% | 0.1207% | 62 | 1.2105% | 0.9079% |
| 33 | 0.0721% | 0.1364% | 63 | 1.2105% | 0.9079% |
| 34 | 0.0772% | 0.1520% | 64 | 1.2105% | 0.9079% |
| 35 | 0.0823% | 0.1677% | 65+ | 0.0000% | 0.0000% |
| 36 | 0.0874% | 0.1833% | | | |
| 37 | 0.0925% | 0.1990% | | | |
| 38 | 0.1027% | 0.2194% | | | |
| 39 | 0.1129% | 0.2399% | | | |
| 40 | 0.1231% | 0.2603% | | | |
| 41 | 0.1333% | 0.2808% | | | |
| 42 | 0.1435% | 0.3012% | | | |
| 43 | 0.1673% | 0.3092% | | | |
| 44 | 0.1911% | 0.3173% | | | |

## Schedule SB, Part V—Summary of Plan Provisions

**Effective Date**

May 1, 2002; most recently amended and restated as of January 1, 2015.

**Date of Participation**

Employment with Behr Dayton Thermal Products and participation in IUE Local 775 (hourly) hired before October 22, 2007; or Local 758 (salaried) hired before May 5, 2003.

**Normal Retirement**

**Eligibility**

**Tier 1**

Age 65 with one year of credited service.

**Tier 2 and Tier 3**

Age 65 with 10 years of credited service.

**Monthly Benefit**

**Tier 1**

Credited service times the following amount:

| Job Classification | 10/01/2003-09/01/2004 | 10/01/2004-09/01/2005 | 10/01/2005-09/01/2006 | 10/01/2006-and Later |
|---|---|---|---|---|
| A | $47.75 | $48.80 | $49.85 | $50.90 |
| B | $48.00 | $49.05 | $50.10 | $51.15 |
| C | $48.25 | $49.30 | $50.35 | $51.40 |
| D | $48.50 | $49.55 | $50.60 | $51.65 |

**Tier 2 and Tier 3**

Credited service times the following amount:

| Date | Amount |
|---|---|
| Prior to 09/28/2003 | $15.00 |
| 09/28/2003 to 09/28/2007 | $16.00 |
| 09/27/2007 and later | $17.00 |

For Tier 1, Tier 2 and Tier 3, the normal retirement benefit is reduced by the benefit based on credited service as of May 1, 2002. For Tier 3 participants, service is frozen as of January 1, 2008.

**Early Retirement**

**Eligibility**

Age 60 with 10 years of credited service.

Tier 1 only: Age 55 with 85 points; or 30 years of credited service.

Monthly Benefit

Normal retirement benefit multiplied by a percentage based on the following schedule:

| Commencement Age | Percentage |
|---|---|
| 42 | 21.0% |
| 43 | 22.6% |
| 44 | 24.3% |
| 45 | 26.1% |
| 46 | 28.2% |
| 47 | 30.4% |
| 48 | 32.8% |
| 49 | 35.4% |
| 50 | 38.3% |
| 51 | 41.5% |
| 52 | 45.0% |
| 53 | 48.9% |
| 54 | 53.2% |
| 55 | 57.9% |
| 56 | 63.5% |
| 57 | 69.4% |
| 58 | 75.2% |
| 59 | 80.8% |
| 60 | 86.7% |
| 61 | 93.3% |
| 62+ | 100.0% |

For Tier 1 employees who retired with at least 85 points or 30 years of credited service, the reduction for early retirement is eliminated at age 62 and one month.

Early Retirement Supplement

Eligibility

Tier 1 employee who retires with at least 30 years of credited service.

Monthly Benefit

Amount necessary so that total benefit payable equals the amount in the following table:

| Retirement | Amount |
|---|---|
| 10/01/2003–09/01/2004 | $2,805 |
| 10/01/2004–09/01/2005 | $2,875 |
| 10/01/2005–09/01/2006 | $2,950 |
| 10/01/2006 and later | $3,020 |

The early retirement supplement is determined based on the early retirement benefit before any offset for the benefit based on pre-May 1, 2002 credited service. Behr America's share of the early retirement supplement is determined by the following fraction:

$$\frac{30 - \text{minimum (30, pre-May 1, 2002 credited service)}}{30}$$

The early retirement supplement is payable until age 62 and one month.

Interim Supplement

Eligibility: Tier 1 employee who retires with less than 30 years of credited service.

Monthly Benefit: Credited service times the following amount:

| Retirement Age | 10/01/2003-09/01/2004 | 10/01/2004-09/01/2005 | 10/01/2005-09/01/2006 | 10/01/2006-and Later |
|---|---|---|---|---|
| 55 | $20.10 | $20.70 | $21.35 | $21.90 |
| 56 | $23.75 | $24.45 | $25.20 | $25.85 |
| 57 | $28.70 | $29.50 | $30.45 | $31.25 |
| 58 | $33.65 | $34.60 | $35.70 | $36.60 |
| 59 | $37.55 | $38.60 | $39.85 | $40.85 |
| 60 | $43.45 | $44.70 | $46.10 | $47.30 |
| 61 | $43.45 | $44.70 | $46.10 | $47.30 |

The benefit is reduced by the benefit based on credited service as of May 1, 2002. The interim supplement is payable until age 62 and one month.

Deferred Vested Retirement

Eligibility: Five years of credited service.

Monthly Benefit: The accrued benefit as of the date of termination payable at the participant's normal retirement age or a reduced benefit commencing on or after attaining age 60. Reduction is 5/9th of 1% for each month prior to age 65.

Tier 1 employees may commence at age 55 if they have at least 85 points. Benefit is reduced based on the following table:

| Commencement Age | Percentage |
|---|---|
| 55 | 42.5% |
| 56 | 46.4% |
| 57 | 50.6% |
| 58 | 55.4% |
| 59 | 60.7% |
| 60 | 66.7% |

Disability Retirement

Eligibility — Participant becomes totally and permanently disabled and retires before age 65 with 10 years of credited service.

Monthly Benefit — Accrued benefit at disability retirement payable until age 65.

Tier 1 employees may also receive an additional monthly benefit payable until the employee is entitled to receive Social Security benefits.

Preretirement Surviving Spouse Benefit

Eligibility — Five years of service.

Monthly Benefit — Accrued benefit reduced for 50% joint and survivor form (65% joint and survivor form if retirement eligible) and early commencement.

Normal Forms of Payment

For Unmarried Employees — Life annuity.

For Married Employees — The actuarial equivalent 65% joint and survivor annuity.

Optional Forms of Payment — Life annuity, 50% joint and survivor annuity, 75% joint and survivor annuity, 100% joint and survivor annuity.

Actuarial Equivalence — Lump sums based on applicable interest rates and mortality pursuant to code section 417(e). Conversions to other forms of payment are based on factors in the plan document.

Definitions

| | |
|---|---|
| Accrued Benefit | The amount which a participant is entitled to commencing on his normal retirement date in the form of a straight life annuity based on his credited service. |
| Credited Service | |
| After April 30, 2002 | One year of service for each calendar year an employee completes 1,700 hours of service. Fractional service is computed for less than 1,700 hours. |
| Prior to May 1, 2002 | Service determined by DaimlerChrysler Corporation for the IUE Pension Agreement.<br><br>Service was frozen for Tier 3 on January 1, 2008. |
| Plan Year | Calendar year. |
| Tier 1 | Local 775 employees (hourly) hired by DaimlerChrysler Corporation prior to April 1, 1985 and Local 758 employees (Salaried) hired by DaimlerChrysler Corporation prior to June 16, 1987. |
| Tier 2 | Other IUE hourly employees hired before January 1, 1992; Other salaried IUE employees hired before May 5, 2003. |
| Tier 3 | Other IUE hourly employees hired on or after January 1, 1992 and before October 22, 2007. |

## Other Information to Fully and Fairly Disclose the Actuarial Position of the Plan

Due to software limitations with the electronic filing process, information filed electronically cannot be controlled by the Enrolled Actuary. The values on the signed Schedule SB will govern to the extent there are any differences in the entries filed electronically and the actual data contained on the signed Schedule SB.

Under the American Rescue Plan Act of 2021 (ARPA), the stabilized interest rates for certain purposes will be adjusted once the ARPA stabilization is applied. By default, this stabilization would have applied starting with the 2020 plan year.

On September 13, 2021, MAHLE Behr Dayton, LLC made an explicit election not to apply the ARPA interest rate stabilization (for any purposes) to the Behr Dayton Thermal Products IUE Pension Plan for the 2020 plan year. Therefore, this Schedule SB reflects stabilized 2020 minimum funding interest rates without regard to ARPA.

# Schedule SB Attachment (Form 5500)—2020 Plan Year
# Behr Dayton Thermal Products IUE Pension Plan
# EIN: 20574546 PN: 004

## Schedule SB, line 26—Schedule of Active Participant Data as of January 1, 2020

Number of Participants

| Attained Age | Years of Credited Service | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | <1 | 1-4 | 5-9 | 10-14 | 15-19 | 20-24 | 25-29 | 30-34 | 35-39 | 40+ |
| <25 | | | | | | | | | | |
| 25-29 | | | | | | | | | | |
| 30-34 | | | | 2 | | | | | | |
| 35-39 | | | | 10 | 5 | 5 | | | | |
| 40-44 | | | | 7 | 15 | 37 | 2 | | | |
| 45-49 | | | | 9 | 9 | 44 | 17 | | | |
| 50-54 | | | | 5 | 3 | 54 | 22 | 5 | | |
| 55-59 | | | | 12 | 9 | 51 | 15 | 14 | | |
| 60-64 | | | | 3 | 8 | 23 | 5 | 9 | 1 | |
| 65-69 | | | | 3 | 2 | 9 | 3 | 1 | | |
| 70+ | | | | 1 | | 1 | | 1 | | |

N-422

# Schedule SB Attachment (Form 5500)—2020 Plan Year
# Behr Dayton Thermal Products IUE Pension Plan
# EIN: 20574546 PN: 004

## Schedule SB, line 32—Schedule of Amortization Bases

| Type of Base | Present Value of Installment | Date Established | Years Remaining | Amortization Installment |
|---|---|---|---|---|
| Shortfall | $ (39,435) | January 1, 2014 | 1 | $ (39,435) |
| Shortfall | $ 136,508 | January 1, 2015 | 2 | $ 69,474 |
| Shortfall | $ 458,651 | January 1, 2016 | 3 | $ 158,381 |
| Shortfall | $ 655,377 | January 1, 2017 | 4 | $ 172,733 |
| Shortfall | $ 1,084,341 | January 1, 2018 | 5 | $ 232,646 |
| Shortfall | $ (403,094) | January 1, 2019 | 6 | $ (74,144) |
| Shortfall | $ 261,013 | January 1, 2020 | 7 | $ 42,276 |

# Schedule SB Attachment (Form 5500)—2020 Plan Year
# Behr Dayton Thermal Products IUE Pension Plan
# EIN: 20574546  PN: 004

## Schedule SB, line 22—Description of Weighted Average Retirement Age

The average retirement age shown in line 22 has been calculated by assuming the following retirement rates and no decrements other than retirement for this calculation. All retirements are assumed to occur at mid-year, except for the 100% retirement age.

| | Average Age | % of Active Participants |
|---|---|---|
| Less Than 30 Years of Service | 60.26 | 92.7% |
| 30 or More Years of Service | 53.49 | 7.3% |
| Weighted Average Retirement Age | 59.77 | |

# Schedule SB Attachment (Form 5500)—2020 Plan Year
# Behr Dayton Thermal Products IUE Pension Plan
# EIN: 20574546 PN: 004

| Less than 30 years of service at retirement | | | (d) Product |
|---|---|---|---|
| **(a) Age** | **(b) Rate** | **(c) Weight** | **(a) × (b) × (c)** |
| 55.5 | 15.00% | 1.0000 | 8.33 |
| 56.5 | 15.00% | 0.8500 | 7.20 |
| 57.5 | 15.00% | 0.7225 | 6.23 |
| 58.5 | 15.00% | 0.6141 | 5.39 |
| 59.5 | 25.00% | 0.5220 | 7.76 |
| 60.5 | 15.00% | 0.3915 | 3.55 |
| 61.5 | 15.00% | 0.3328 | 3.07 |
| 62.5 | 10.00% | 0.2829 | 1.77 |
| 63.5 | 15.00% | 0.2546 | 2.42 |
| 64.5 | 15.00% | 0.2164 | 2.09 |
| 65.5 | 25.00% | 0.1839 | 3.01 |
| 66.5 | 25.00% | 0.1379 | 2.29 |
| 67.5 | 25.00% | 0.1035 | 1.75 |
| 68.5 | 25.00% | 0.0776 | 1.33 |
| 69.5 | 25.00% | 0.0582 | 1.01 |
| 70 | 100.00% | 0.0436 | 3.06 |
| | | Weighted Average | 60.26 |

| At least 30 years of service at retirement | | | (d) Product |
|---|---|---|---|
| **(a)Age** | **(b) Rate** | **(c) Weight** | **(a) × (b) × (c)** |
| 48.5 | 15.00% | 1.0000 | 7.28 |
| 49.5 | 15.00% | 0.8500 | 6.31 |
| 50.5 | 15.00% | 0.7225 | 5.47 |
| 51.5 | 15.00% | 0.6141 | 4.74 |
| 52.5 | 15.00% | 0.5220 | 4.11 |
| 53.5 | 15.00% | 0.4437 | 3.56 |
| 54.5 | 15.00% | 0.3771 | 3.08 |
| 55.5 | 15.00% | 0.3206 | 2.67 |
| 56.5 | 15.00% | 0.2725 | 2.31 |
| 57.5 | 15.00% | 0.2316 | 2.00 |
| 58.5 | 25.00% | 0.1969 | 2.88 |
| 59.5 | 25.00% | 0.1477 | 2.20 |
| 60.5 | 30.00% | 0.1107 | 2.01 |
| 61.5 | 35.00% | 0.0775 | 1.67 |
| 62.5 | 45.00% | 0.0504 | 1.42 |
| 63.5 | 45.00% | 0.0277 | 0.79 |
| 64.5 | 50.00% | 0.0152 | 0.49 |
| 65.5 | 75.00% | 0.0076 | 0.37 |
| 66.5 | 50.00% | 0.0019 | 0.06 |
| 67.5 | 50.00% | 0.0010 | 0.03 |
| 68.5 | 50.00% | 0.0005 | 0.02 |
| 69.5 | 50.00% | 0.0002 | 0.01 |
| 70 | 100.00% | 0.0001 | 0.01 |
| | | Weighted Average | 53.49 |

# Schedule SB Attachment (Form 5500)—2020 Plan Year
# Behr Dayton Thermal Products IUE Pension Plan
# EIN: 20574546 PN: 004

## Schedule SB, Part V—Summary of Plan Provisions

Effective Date

May 1, 2002; most recently amended and restated as of January 1, 2015.

Date of Participation

Employment with Behr Dayton Thermal Products and participation in IUE Local 775 (hourly) hired before October 22, 2007; or Local 758 (salaried) hired before May 5, 2003.

Normal Retirement

Eligibility

Tier 1

Age 65 with one year of credited service.

Tier 2 and Tier 3

Age 65 with 10 years of credited service.

Monthly Benefit

Tier 1

Credited service times the following amount:

| Job Classification | 10/01/2003-09/01/2004 | 10/01/2004-09/01/2005 | 10/01/2005-09/01/2006 | 10/01/2006-and Later |
|---|---|---|---|---|
| A | $47.75 | $48.80 | $49.85 | $50.90 |
| B | $48.00 | $49.05 | $50.10 | $51.15 |
| C | $48.25 | $49.30 | $50.35 | $51.40 |
| D | $48.50 | $49.55 | $50.60 | $51.65 |

Tier 2 and Tier 3

Credited service times the following amount:

| Date | Amount |
|---|---|
| Prior to 09/28/2003 | $15.00 |
| 09/28/2003 to 09/28/2007 | $16.00 |
| 09/27/2007 and later | $17.00 |

For Tier 1, Tier 2 and Tier 3, the normal retirement benefit is reduced by the benefit based on credited service as of May 1, 2002. For Tier 3 participants, service is frozen as of January 1, 2008.

Early Retirement

Eligibility

Age 60 with 10 years of credited service.

Tier 1 only: Age 55 with 85 points; or 30 years of credited service.

Monthly Benefit

Normal retirement benefit multiplied by a percentage based on the following schedule:

| Commencement Age | Percentage |
|---|---|
| 42 | 21.0% |
| 43 | 22.6% |
| 44 | 24.3% |
| 45 | 26.1% |
| 46 | 28.2% |
| 47 | 30.4% |
| 48 | 32.8% |
| 49 | 35.4% |
| 50 | 38.3% |
| 51 | 41.5% |
| 52 | 45.0% |
| 53 | 48.9% |
| 54 | 53.2% |
| 55 | 57.9% |
| 56 | 63.5% |
| 57 | 69.4% |
| 58 | 75.2% |
| 59 | 80.8% |
| 60 | 86.7% |
| 61 | 93.3% |
| 62+ | 100.0% |

For Tier 1 employees who retired with at least 85 points or 30 years of credited service, the reduction for early retirement is eliminated at age 62 and one month.

Early Retirement Supplement

Eligibility

Tier 1 employee who retires with at least 30 years of credited service.

Monthly Benefit

Amount necessary so that total benefit payable equals the amount in the following table:

| Retirement | Amount |
|---|---|
| 10/01/2003–09/01/2004 | $2,805 |
| 10/01/2004–09/01/2005 | $2,875 |
| 10/01/2005–09/01/2006 | $2,950 |
| 10/01/2006 and later | $3,020 |

The early retirement supplement is determined based on the early retirement benefit before any offset for the benefit based on pre-May 1, 2002 credited service. Behr America's share of the early retirement supplement is determined by the following fraction:

$$\frac{30 - \text{minimum (30, pre-May 1, 2002 credited service)}}{30}$$

The early retirement supplement is payable until age 62 and one month.

Interim Supplement

Eligibility: Tier 1 employee who retires with less than 30 years of credited service.

Monthly Benefit: Credited service times the following amount:

| Retirement Age | 10/01/2003-09/01/2004 | 10/01/2004-09/01/2005 | 10/01/2005-09/01/2006 | 10/01/2006-and Later |
|---|---|---|---|---|
| 55 | $20.10 | $20.70 | $21.35 | $21.90 |
| 56 | $23.75 | $24.45 | $25.20 | $25.85 |
| 57 | $28.70 | $29.50 | $30.45 | $31.25 |
| 58 | $33.65 | $34.60 | $35.70 | $36.60 |
| 59 | $37.55 | $38.60 | $39.85 | $40.85 |
| 60 | $43.45 | $44.70 | $46.10 | $47.30 |
| 61 | $43.45 | $44.70 | $46.10 | $47.30 |

The benefit is reduced by the benefit based on credited service as of May 1, 2002. The interim supplement is payable until age 62 and one month.

Deferred Vested Retirement

Eligibility: Five years of credited service.

Monthly Benefit: The accrued benefit as of the date of termination payable at the participant's normal retirement age or a reduced benefit commencing on or after attaining age 60. Reduction is 5/9th of 1% for each month prior to age 65.

Tier 1 employees may commence at age 55 if they have at least 85 points. Benefit is reduced based on the following table:

| Commencement Age | Percentage |
|---|---|
| 55 | 42.5% |
| 56 | 46.4% |
| 57 | 50.6% |
| 58 | 55.4% |
| 59 | 60.7% |
| 60 | 66.7% |

Disability Retirement

Eligibility — Participant becomes totally and permanently disabled and retires before age 65 with 10 years of credited service.

Monthly Benefit — Accrued benefit at disability retirement payable until age 65.

Tier 1 employees may also receive an additional monthly benefit payable until the employee is entitled to receive Social Security benefits.

Preretirement Surviving Spouse Benefit

Eligibility — Five years of service.

Monthly Benefit — Accrued benefit reduced for 50% joint and survivor form (65% joint and survivor form if retirement eligible) and early commencement.

Normal Forms of Payment

For Unmarried Employees — Life annuity.

For Married Employees — The actuarial equivalent 65% joint and survivor annuity.

Optional Forms of Payment — Life annuity, 50% joint and survivor annuity, 75% joint and survivor annuity, 100% joint and survivor annuity.

Actuarial Equivalence — Lump sums based on applicable interest rates and mortality pursuant to code section 417(e). Conversions to other forms of payment are based on factors in the plan document.

Definitions

| | |
|---|---|
| Accrued Benefit | The amount which a participant is entitled to commencing on his normal retirement date in the form of a straight life annuity based on his credited service. |
| Credited Service | |
| After April 30, 2002 | One year of service for each calendar year an employee completes 1,700 hours of service. Fractional service is computed for less than 1,700 hours. |
| Prior to May 1, 2002 | Service determined by DaimlerChrysler Corporation for the IUE Pension Agreement.<br><br>Service was frozen for Tier 3 on January 1, 2008. |
| Plan Year | Calendar year. |
| Tier 1 | Local 775 employees (hourly) hired by DaimlerChrysler Corporation prior to April 1, 1985 and Local 758 employees (Salaried) hired by DaimlerChrysler Corporation prior to June 16, 1987. |
| Tier 2 | Other IUE hourly employees hired before January 1, 1992; Other salaried IUE employees hired before May 5, 2003. |
| Tier 3 | Other IUE hourly employees hired on or after January 1, 1992 and before October 22, 2007. |

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