

#### **TERMINATION OF DEFINED BENEFIT PENSION PLANS**

- (a) This Article is applicable if certified cost or pricing data is required or if any preaward or post-award cost determinations will be subject to FAR Part 31.
- (b) The Contractor shall promptly notify the JPL Negotiator in writing when it determines that it will terminate a defined benefit pension plan or otherwise recapture such pension fund assets. If pension fund assets revert to the Contractor or are constructively received by it under a termination or otherwise, the Contractor shall make a refund or give a credit to the Government for its equitable share as required by FAR 31.205-6(j)(4). The Contractor shall include the substance of this Article in all subcontracts under this Contract that meet the applicability requirement of FAR 15.408(g).