

AGP-6. REVERSION OR ADJUSTMENT OF PLANS FOR POSTRETIREMENT BENEFITS OTHER THAN PENSIONS (PRB)

- (a) This Article is applicable if certified cost or pricing data is required and if any preaward or post-award cost determinations will be subject to FAR subpart 31.2 cost principles for commercial organizations.
- (b) The Contractor shall promptly notify the JPL Negotiator in writing when it determines that it will terminate or reduce a PRB plan. If PRB fund assets revert, or inure, to the Contractor or are constructively received by it under a plan termination or otherwise, the Contractor shall make a refund or give a credit to the Institute for its equitable share as required by FAR 31.205-6(o)(5). The Contractor shall include the substance of this clause in all subcontracts under this Contract for which it is anticipated that certified cost or pricing data will be required and for which any preaward or post-award cost determinations will be subject to FAR subpart 31.2, cost principles for commercial organizations (i.e., which meet the applicability requirements of FAR 15.804-8(f)). The resulting adjustment to prior years' PRB costs will be determined and applied in accordance with FAR 31.205-6(o).