

**The Minimum Municipal Obligation Worksheet (MMO)  
Bethlehem Authority Pension Plan (48-032-8 N)**

**for Plan Year 2024**

**CHARGES**

Estimated 2023 W-2 Payroll

For Covered Plan Members:

(A) 176,212.00

PMRS Determined Normal Cost

Expressed as a Decimal:

(B) 0.1030

RESULT: (A) \* (B) =

(C) 18,149.00

Administrative Charge (PMRS Determined)

# of Plan Members times \$20:

(D) 100.00

Amortization of Unfunded Liability

(PMRS Determined)

(E) 4,053.00

TOTAL CHARGES: (C) + (D) + (E) =

(F) 22,302.00

**CREDITS**

Repeat Estimated 2023 W-2 Payroll

For Covered Plan Members:

(A) 176,212.00

Employee Contribution Rate

Expressed as a Decimal:

(G) 0.0350

RESULT: (A) \* (G) =

(H) 6,167.00

Amortization of the Actuarial Surplus

(PMRS Determined)

(I) 0.00

TOTAL CREDITS: (H) + (I) =

(J) 6,167.00

**MINIMUM MUNICIPAL OBLIGATION**

(Based on 1/1/2021 Actuarial Valuation)

(MMO) 16,135.00

Equals TOTAL CHARGES Minus

TOTAL CREDITS (F) - (J) = **(Please round numbers to dollars)**

Prepared By: Sandy M. Zapf (Name) \_\_\_\_\_ (Signature)

Administrative Assistant (Title) ( 610 ) 865 - 2009 (Telephone #)

Please complete the above worksheet with your best estimates and return only one copy to the Pennsylvania Municipal Retirement System by October 4, 2023. Forms can be submitted electronically to [RA-RSCOMPLETEDFORMS@pa.gov](mailto:RA-RSCOMPLETEDFORMS@pa.gov). The official copy must be shared with the plan's governing board by the last business day in September.