

**AMENDMENT****OFFERED BY MR. KLINE OF MINNESOTA**

In section 103(b) of the bill, amend proposed section 206(h)(7) to read as follows:

1           “(7) FUNDING TARGET ATTAINMENT PERCENT-  
2           AGE.—

3           “(A) IN GENERAL.—For purposes of this  
4           subsection, the term ‘funding target attainment  
5           percentage’ means, with respect to any plan for  
6           any plan year, the ratio (expressed as a per-  
7           centage) which—

8                   “(i) the value of plan assets for the  
9                   plan year (as determined under section  
10                  303(g)) reduced by the pre-funding bal-  
11                  ance and the funding standard carryover  
12                  balance (within the meaning of section  
13                  303(f)), bears to

14                  “(ii) the funding target of the plan for  
15                  the plan year (as determined under section  
16                  303(d)(1), but without regard to section  
17                  303(i)(1)).

18           “(B) APPLICATION TO PLANS WHICH ARE  
19           FULLY FUNDED WITHOUT REGARD TO REDUC-

1           TIONS FOR FUNDING BALANCES.—In the case  
2           of a plan for any plan year, if the funding tar-  
3           get attainment percentage is 100 percent or  
4           more (determined without regard to this sub-  
5           paragraph and without regard to the reduction  
6           under subparagraph (A)(i) for the pre-funding  
7           balance and the funding standard carryover bal-  
8           ance), subparagraph (A) shall be applied with-  
9           out regard to such reduction.”.