For Pension			
For the Windup Group	# of workers affected	For Other DB plan members not included in the partial windup	
Seniority members of the Defined Benefit (DB) pension plan "on roll" as of closure date. This includes all members who retired or terminated between February 2009 and July 28, 2011	778	Navistar required to provide proof to the Superintendent of Pensions that the SER benefit has been included in eligible member's pension or commuted value and adjust if necessary	
Inclusion of pension grow-in benefits Access to Special Early		Credit eligible members with up to an additional 0.9 years of pension service for layoff	
retirement (SER) benefit: unreduced pension (basic and supplement) at age 55 with 10 years			
Up to an additional 0.9 years credited pension service for layoff			
Estimated additional liability	\$23.5 million	Estimated additional liability	\$1.59 million
For Severance			
For the Windup Group	# of workers affected	For Other employees	# of workers affected
ESA severance pay for members who have 5 years employment and who are not entitled to an unreduced pension on their severance eligibility date	598	ESA severance for 2 other groups; those who: (1) meet ESA eligibility and who had 2 non-continuous periods of employment, as well as those who (2) were hired as temporary part time employees, subsequently hired as fulltime, whose combined service qualified them for ESA severance	89
Estimated liability	\$11.6 million		\$528,000