

LABORERS'  
PENSION  
FUND

**LABORERS' PENSION FUND**

(CHICAGO and VICINITY)

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February 2018

**RE: FASB DISCLOSURE REQUIREMENTS**

Dear Contributing Employer:

**BOARD OF TRUSTEES**

*Administrator*  
CATHERYN WENSKUS

*Secretary*  
DAVID H. LORIG

*Appointed by Labor*  
ANTHONY CANTONE  
JAMES P. CONNOLLY  
PAUL P. CONNOLLY  
SHAWN FITZGERALD  
CHARLES V. LOVERDE, III

*For Employers*  
CLIFTON M. HORN  
KAREN ELIN JOHNSON  
ROBERT G. KRUG  
DAVID H. LORIG  
GARY LUNDSBERG  
LEWIS D. SHAPIRO

The Laborers' Pension Fund ("Pension Fund") has been receiving inquiries from contributing employers regarding Pension Fund information needed to prepare financial statements to comply with new accounting rules established by the Financial Accounting Standards Board ("FASB") No. 715-80. The Pension Fund annually sends a "Notice of Required Summary Plan Information ("NRSPI")" to contributing employers containing much of this information, which was sent to all contributing employers, Local Unions, participants and beneficiaries (copies of which are on our website at [www.chicagolaborersfunds.com](http://www.chicagolaborersfunds.com)). The NRSPI for the 2016-2017 Plan Year will be completed and sent in April of 2018.

The Pension Fund identifying information is as follows (this does not change from year to year):

- Legal Plan Name: Laborers' Pension Fund
- EIN/Plan No.: 36-2514514/002

Specific Pension Fund information provided for the Plan Year ended May 31, 2017:

- Pension Protection Act Zone Status: Green
- Funding Improvement Plan/Rehabilitation: Not Applicable
- Surcharge Imposed: Not Applicable
- Is the Employer a 5% Contributor?: No (See No. 3 of NRSPI)

The following additional information for the FASB disclosure should be obtained from the Employer's records:

- Contributions Paid to Pension Fund
- Expiration Date of Collective Bargaining Agreement

Please share this information with your company's accountant. If you have any questions, please contact the Fund Office.

Sincerely,

THE LABORERS' PENSION FUND

**EMPLOYER PARTICIPANTS –**

Builders' Association, Employing Plasterers' Association, Underground Contractors' Association, Mason Contractors' Association, Concrete Contractors' Association, Wrecking Contractors, Concrete Products Employers, Lake County Illinois Employers, Illinois Road Builders Association, Bridge and Highway Structural Builders; i.e. all those who employ Laborers Engaged in the Building and Construction Industry.