

LABORERS'  
PENSION  
FUND

**LABORERS' PENSION FUND**

(CHICAGO and VICINITY)

11465 CERMAK ROAD  
WESTCHESTER, ILLINOIS 60154-5768  
Telephone: (708) 562-0200

Toll Free: (866) 906-0200  
Pension Fax: (708) 562-0790  
e-mail: Pension@chilpwf.com  
www.chicagolaborersfunds.com

**RE: FASB DISCLOSURE REQUIREMENTS**

**BOARD OF TRUSTEES**

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*Secretary*  
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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 2015-2016 Plan Year will be completed and sent in April of 2017.

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, 2016:

- 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:

- 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.

**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.