

IMPORTANT NOTICE CONCERNING
FEDERAL ACCOUNTING STANDARDS BOARD (FASB)
STANDARD UPDATE

Dear Participating Employer:

As you may know the Federal Accounting Standards Board (FASB) requires employers participating in multiemployer defined benefit pension plans to report certain information on their annual reports for years ending on or after December 31, 2012.

The new rules require employers to place foot notes on their audited financial statements outlining certain information about their participation in a multiemployer pension plan.

To assist with this reporting requirement, we have developed a template that provides the information about your firms participation in the Wisconsin Masons' Pension Fund.

In addition to the information contained on the enclosed template you will also need the following information:

1. The expiration date(s) of the collective-bargaining agreement(s) requiring contributions to the plan, if any. If more than one collective bargaining agreement applies to the plan, the employer shall provide a range of the expiration dates of those agreements, supplemented with a qualitative description that identifies the significant collective bargaining agreements within that range as well as other information to help investors understand the significance of the collective-bargaining agreements and when they expire (for example, the portion of employees covered by each agreement or the portion of contributions required by each agreement)
2. A description of any minimum contribution(s) required for future periods by the collective-bargaining agreement(s), statutory obligations, or other contractual obligations, if applicable.

We hope this template is helpful and encourage you to contact your firm's accountant or your annual statement preparer if you have any questions.

Respectfully yours,

The Board of Trustees

Information to Assist Employers in Complying with
FASB Accounting Standards Codification Topic

Legal name of the Plan	Wisconsin Laborers' Pension Fund
Plan's Employer Identification Number	39-6198530
Plan Number	001
Most recently available PPA certified zone status	Green
Plan Year end date for the PPA status	8/31/19
Did the Plan use any extended amortization provisions that affect the calculation of the zone status?	No
Did the employer pay a surcharge to the Plan during the most recent Plan Year?	No