

WISCONSIN LABORERS' PENSION PLAN
4633 LIUNA WAY, SUITE 201
DEFOREST, WI 53532

NOTICE TO EMPLOYERS AND SPONSORING UNIONS

WISCONSIN LABORERS' PENSION PLAN

The Pension Protection Act of 2006 requires every multiemployer retirement plan to provide a summary of certain information from Form 5500 to sponsoring unions and contributing employers. These reports, generally referred to as Section 104(d) Reports, are due 30 days after the due date (including extensions) of the Form 5500. Therefore, in compliance with the Pension Protection Act, we are providing this Notice. The information shown below is for the year which began September 01, 2022 and ended August 31, 2023 (2022 Plan Year), except as otherwise indicated.

This is a summary of the Schedule R, Retirement Plan information for the Wisconsin Laborers' Pension Fund, (EIN 39-6198530; Plan No. 001). The Schedule R, has been filed with the Internal Revenue Service, as required under the Employee Retirement Income Security Act of 1974 (ERISA).

Effective June 1, 2023, participating employers in the main plan are required to contribute to the Plan an amount \$9.20 per hour worked by the employee.

The Plan provides benefits for participants who meet the required eligibility in accordance with the Plan agreement. A Regular Pension is payable at age 62 for participants with 10 or more vesting credits, including at least one credit based on contributions to the Plan, is determined as follows:

- The amount of the regular pension benefit equals \$16 times the number of pension credits earned before contributions to the Plan began, up to a maximum of 20, plus 5% of contributions earned through July 31, 1997; plus 4% of contributions earned between August 1, 1997 and August 31, 2004; plus 2.75% of contributions earned between September 1, 2004 and July 31, 2009; plus 1.25% of contributions earned after August 1, 2009; plus 1.75% of contributions earned after August 1, 2022.
- The Plan permits early retirement at age 55 for participants with 10 or more vesting credits, including at least one credit based on contributions to the Plan. The amount received is equal to the participants' accrued benefits adjusted by early retirement multipliers. If a non-retired participant dies after becoming vested, the surviving spouse is eligible for a survivor annuity.
- An active participant with 10 pension credits who retires as a result of total and permanent disability, or who is permanently disabled from working in his/her normal occupation and whose age and years of service is at least 75, shall be entitled to the regular pension benefit to which the participant would be entitled to were the participant then 62 years of age.

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There were 392 employers obligated to contribute to the Plan for the 2022 Plan Year. Contact the Fund administrator for a list of the top ten employers that contributed to the Plan during the 2022 Plan Year.

The Plan was not listed as critical or endangered during the 2022 Plan Year. There was one employer that withdrew from the Plan during the preceding Plan Year. The Plan did not receive a transfer of assets and liabilities during the 2022 Plan Year. The Plan did not apply for an amortization extension under section 431(d) of the Internal Revenue Code of 1986 for the 2022 Plan Year nor did they use the shortfall funding method for the 2022 Plan Year.

YOUR RIGHTS TO ADDITIONAL INFORMATION

You have the right to receive a copy of the full annual report, the summary plan description, and any summary of material modifications of the Plan, upon request. Recipients are not entitled to receive more than one copy of these documents during a twelve month period, and the plan administrator may charge a reasonable amount to cover costs of copying mailing and furnishing these materials.

To obtain a copy of the full annual report, or any part thereof, write or call the office of the Board of Trustees of the Wisconsin Laborers' Pension Fund, c/o Benefit Plan Administration, 4633 LIUNA Way, Suite 201, Deforest, WI 53532 (608) 842-9103.