



Memo to: I.A.T.S.E. National Pension Fund (the “Plan”) Contributing Employers
 Re: FASB Financial statement disclosures
 Date: June 26, 2024
 From: Anne J. Zeisler, Executive Director

The Financial Accounting Standards Board (FASB) increased disclosure requirements for certain employers contributing to multiemployer pension plans. The purpose of this memo is to provide contributing employers to the Plan with information (below) that will assist them in complying with the enhanced disclosure requirements. Nevertheless, compliance with FASB requirements remains an obligation of the employer and this memorandum is not intended as advice or guidance regarding that obligation.

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| Legal Name of Plan: | I.A.T.S.E. NATIONAL PENSION FUND |
| EIN/Plan Number: | 13-1849172/001 |
| Most recent certified zone status: | As of January 1, 2024 – Green Zone – calculated without using any extended amortization provisions. Same zone status was certified for the year that began January 1, 2023. |
| Funding improvement plan: | None, because not required |
| Rehabilitation plan: | None, because not required |
| Employer surcharge imposed or paid | None, because not required |
| Estimated annual total contributions to the plan by all contributing employers | Plan year ended December 31, 2023 – \$28,748,000 (unaudited) |
| Description of Plan: | The Plan is a multiemployer defined benefit pension plan. Plan assets are held in trust, the Plan is administered by a Board of Trustees, and Plan contributions are set by collective bargaining agreements between the International Alliance of Theatrical Stage Employees and Moving Picture Technicians, Artists and Allied Crafts of the United States and Canada and various employers and employer associations in the theatrical industry in the United States and Canada. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA) and qualified under section 401(a) of the Internal Revenue Code. |
| Plan’s Form 5500: | Plan years ended December 31, 2022 and prior are publicly available. We anticipate the plan year ended December 31, 2023 to be available prior to October 15, 2024. |