



Memo to: I.A.T.S.E. National Pension Fund (the “Plan”) Contributing Employers  
 Re: FASB Financial statement disclosures  
 Date: May 22, 2019  
 From: Anne J. Zeisler, Executive Director

The purpose of this memo is to provide contributing employers to the Plan with information that will assist them in complying with increased Financial Accounting Standards Board (FASB) disclosure requirements for employers contributing to multiemployer pension plans. The following information is that which is available at this time based on the completion of the Plan’s January 1, 2019 Zone Certification. Nevertheless, compliance with FASB requirements remains an obligation of the employer and this memorandum is not intended as advice or guidance regarding that obligation.

Legal Name of Plan:	<b>I.A.T.S.E. NATIONAL PENSION FUND</b>
EIN/Plan Number:	<b>13-1849172/001</b>
Most recent certified zone status:	<b>As of January 1, 2019 – Green Zone</b>
Extended amortization of investment losses:	<b>The Plan has not used any amortization extensions affecting its zone status as of January 1, 2019.</b>
Funding improvement plan:	<b>None, because not required</b>
Rehabilitation plan:	<b>None, because not required</b>
Employer surcharge imposed or paid	<b>None, because not required</b>
Estimated annual total contributions to the plan by all contributing employers	<b>Plan year ended December 31, 2018 – \$31,691,000 (unaudited)</b>
Description of Plan:	<b>The Plan is a multiemployer defined benefit pension plan established under an Agreement and Declaration of Trust pursuant to 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.</b>
Plan’s Form 5500:	<b>Plan years ended December 31, 2017 and prior are publicly available. We anticipate the plan year ended December 31, 2018 to be available prior to October 15, 2019.</b>