



CENTRAL PENSION FUND OF THE INTERNATIONAL UNION OF OPERATING ENGINEERS & PARTICIPATING EMPLOYERS

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FASB Standard 715-80 And Other Accounting Information As of Plan Year Ended January 31, 2023

Plan Name: Central Pension Fund of the International Union of Operating Engineers and Participating Employers

Plan Sponsor Employer Identification No.: 36-6052390

Plan Number: 001 **NAICS Code:** 525110

Employers Who Contribute More than 5% of Total Contributions: None

Current PPA Zone Certification (February 1, 2023 – January 31, 2024 Plan Year):
Neither in endangered nor critical status (Green Zone)

Prior PPA Zone Certification (February 1, 2022 – January 31, 2023 Plan Year):
Neither in endangered nor critical status (Green Zone)

Employers Subject to Funding Improvement or Rehabilitation Plan? No

Employer Withdrawal Liability: No employer withdrawal liability for any employer who may completely withdraw on or after February 1, 2014 and prior to February 1, 2023.

How to Retrieve Annual Form 5500 for Additional Information: Employers may obtain a copy of the Fund's most recent Annual Form 5500, including all schedules, directly from the Department of Labor, EBSA website by following the link below and by inputting the EIN of the Plan (36-6052390) and Plan Number 001 for the Central Pension Fund.

<https://www.efast.dol.gov/5500Search/>

Legal Status

The Central Pension Fund is a non-contributory, multiemployer, defined benefit plan. The Fund's most recent IRS determination letter, which confirms the plan's status as a qualified plan under Internal Revenue Code Section 401(a), is dated January 25, 2016. The Fund's income is exempt from taxation pursuant to Internal Revenue Code Section 501(a). The Fund continues to satisfy all mandated legal and actuarial requirements, and has filed all required government reports in a timely manner.