



MASSACHUSETTS LABORERS' PENSION & ANNUITY FUNDS

To: Contributing Employers

From: Plan Administrator
Massachusetts Laborers' Pension Fund
Massachusetts Laborers' Annuity Fund

Re: Non-Discrimination Compliance Questionnaire

IRS rules governing the tax qualification of all retirement plans require that a retirement plan benefit a fair cross section of employees. This Questionnaire is intended to gather the data needed to substantiate compliance with these rules for the Massachusetts Laborers' Pension Fund (Pension Fund) and the Massachusetts Laborers' Annuity Fund (Annuity Fund).

1. Identifying information of Employer (please print or type)

Name: _____

Address: _____

Phone: _____ Employer Tax ID Number: _____

2. As of **December 31, 2022**, did you contribute to the Pension Fund and/or the Annuity Fund on behalf of any employees who were not covered by a collective bargaining agreement (non-bargained employees)?

Pension Fund: _____YES _____NO

Annuity Fund: _____YES _____NO

If the answer is "NO" for both Funds, please skip to question 11 if you intend to enroll someone. Otherwise just sign the bottom of the form and return it. If the answer is "YES," for either Fund, please answer all the following questions and sign and return it.

3. As of **December 31, 2022**, how many employees were employed by your organization (including full-time, temporary, part time, leased, and collectively-bargained employees, whether or not such employees participated in the Pension or Annuity Funds)?

Number: _____

4. How many employees listed in item 3 were covered by a collective bargaining agreement (regardless of whether such collective bargaining agreement covered the Laborers or any other trade) as of December 31, 2022?

Number: _____

5. (a) How many of the employees in item 3 were bargaining unit alumni as of **December 31, 2022**? Bargaining unit alumni include your non-bargained employees participating in the Pension Fund and/or the Annuity Fund who were originally covered by the Plan as members of the bargaining unit. Contributions for alumni must be made on a basis no more favorable than for employees working under a collective bargaining agreement.

Pension Fund Number: _____

Annuity Fund Number: _____

- (b) Of the numbers in (a), how many were paid more than \$130,000 in the 2021 calendar year?

Pension Fund Number: _____

Annuity Fund Number: _____

- (c) Excluding employees covered by a collective bargaining agreement and bargaining unit alumni, how many employees employed by your organization as of **December 31, 2022** were participating in the Pension Fund or the Annuity Fund on **December 31, 2022**?

Pension Fund Number: _____

Annuity Fund Number: _____

6. Excluding employees covered by a collective bargaining agreement and bargaining unit alumni, how many employees who were employed by your organization as of **December 31, 2022** were not participating in the Pension Fund or the Annuity Fund on **December 31, 2022**?

Pension Fund Number: _____

Annuity Fund Number: _____

7. Excluding employees covered by a collective bargaining agreement and bargaining unit alumni, how many employees employed by your organization as of **December 31, 2022** were paid **more than \$130,000** in the ***2021 calendar year**?

Number: _____

*NOTE: This information is needed to determine the number of Highly Compensated Employees employed by your organization as of December 31, 2022.

8. How many of the employees in item 7 were participating in the Pension Fund or the Annuity Fund on **December 31, 2022**?

Pension Fund Number: _____

Annuity Fund Number: _____

9. Excluding employees covered by a collective bargaining agreement and bargaining unit alumni, how many employees employed by your organization as of **December 31, 2022** were paid **\$130,000 or less** in the ***2021 calendar year**?

Number: _____

10. How many of the employees in item 9 were participating in the Pension Fund or the Annuity Fund on **December 31, 2022**?

Pension Fund Number: _____

Annuity Fund Number: _____

11. Who do you intend to Enroll? (If more than allotted below, please attach a list to this response)

Name

Title: Owner, Officer and/or Director?

1)

2)

3)

4)

5)

If you intend to enroll the above Owners, Officers or Directors please return this form and the MLBF will provide participation agreements for both Pension and Annuity Funds so you may complete the enrollment in this program.

Questionnaire completed by:

Print Name: _____

Title: _____ Phone: _____

Signature: _____ Date: _____

Please return to:

James Luff

Director of Retirement Benefits

Email: pension@mlbf.org

Massachusetts Laborers' Benefit Funds

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