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The following information is provided to assist contributing employers to the United Association National Pension Fund (“UANPF” or “Fund”) to make disclosures regarding the Fund in their financial statements as described by the Financial Accounting Standards Board (FASB) in Accounting Standards Update No. 2011-09.

The plan’s legal name, its plan sponsor’s Employer Identification Number (EIN), and its plan number.

Legal Name	United Association National Pension Fund
Employer Identification Number (EIN) of Plan sponsor	52-6152779
Plan Number	001

The most recent certified zone status provided by the plan, the date of the plan’s year-end to which the zone status relates, and whether the plan has utilized any extended amortization provisions that affect the calculation of the zone status.

For the plan year ending June 30, 2024, UANPF was certified as “safe” because its estimated funded percentage on July 1, 2023 was 82.3% using the actuarial value of plan assets.

The Fund utilized funding relief under Internal Revenue Code § 431(b)(8) and ERISA § 304(b)(8), specifically the “special amortization rule,” which allowed the amortization of the Fund’s investment loss for the plan year ending June 30, 2009 over a 29-year period instead of a 15-year period. In addition, the Trustees were granted an automatic 5-year extension for all amortization charges established on or before July 1, 2009 as permitted under Internal Revenue Code § 431(d)(1).

The expiration dates of the Collective Bargaining Agreements that require contributions to the plan, if any.

There are many CBAs that require contributions to the Fund. Please consult your company’s records or contact your Local Union(s) for the expiration date(s) of the CBA(s) to which your company is signatory.

The employer’s contributions made to the plan in the prior year, and whether the employer’s contributions represent more than 5 percent of total contributions to the plan.

Please consult your company’s records for the amount of your company’s contributions to the UANPF in the prior year. During the most recent plan year, no employer contributed more than 5 percent of total contributions to the Fund.

Administrator: Toni C. Inscoc

Trustees: Mark McManus, Patrick H. Kellett, Michael A. Pleasant, Smitty G. Belcher, Michael W. Gossman, Kevin T. Armistead



As of the end of the prior year, whether a funding improvement plan or rehabilitation plan had been implemented, whether the employer paid a surcharge to the plan, and a description of any minimum contributions.

The Fund's Board of Trustees adopted a Funding Improvement Plan (FIP) in April 2010. The FIP was fully implemented and is no longer in effect. The Fund has never been in "Critical" status, so it has not adopted a rehabilitation plan, and no employers have been required to pay a surcharge. Contribution rates are set in the applicable CBA.

A description of significant changes that affect comparability of total employer contributions between periods, including changes in contribution rates.

There are no plan-wide changes that would impact comparability, including no minimum funding requirements for employers. Please consult your company's CBA for any applicable rate increases.