

Steelworkers Pension Trust

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FASB Standard 715-80 Multiemployer Pension Plan Disclosure Information As of Plan Year Ended December 31, 2017

On September 21, 2011, the Financial Accounting Standards Board (“FASB”) issued Accounting Standards Update No. 2011-09 (Subtopic 715-80) concerning disclosures regarding employers’ participation in multiemployer plans. The purpose of the update is “to lead employers to provide more information about an employer’s financial obligations to multiemployer pension plans.” For public entities, the enhanced disclosures are required for fiscal years ending after December 15, 2011. For nonpublic entities, the enhanced disclosures will not be required until fiscal years ending after December 15, 2012. However, nonpublic entities may disclose such information for earlier fiscal years if they choose to do so.

To assist our participating employers in the preparation of their financial statements in light of the new requirements, the Steelworkers Pension Trust (“Trust”) is providing certain information required by the disclosures that participating employers might not have readily available.

Plan Name	Steelworkers Pension Trust
Plan Employer Identification No.	23-6648508
Plan Number	499
Employers Who Contributed More than 5% of Total Contributions in 2017	ArcelorMittal United States Steel Corporation Dana Incorporated
Total Contributions (net) to the Steelworkers Pension Trust during 2017	\$224,878,720.93
Current PPA Zone Certification (2017 Plan Year)	Neither in endangered nor in critical status (Green Zone)
Prior PPA Zone Certification (2016 Plan Year)	Neither in endangered nor in critical status (Green Zone)
Is the Steelworkers Pension Trust Subject to Funding Improvement or Rehabilitation Plan?	No
How to Retrieve Annual Form 5500 for Additional Information	Employers may obtain a copy of the Trust's most recent Annual Form 5500, including all schedules, directly from the Department of Labor's Employee Benefit Security Administration website, http://www.efast.dol.gov, and by inputting the EIN of the Plan Number for the Steelworkers Pension Trust.

For more information, please call Deborah L. Chorba, CPA at 412-562-1173 or email dchorba@spt-usw.org

A Jointly Administered Defined Benefit Pension Plan
 Established 1953

