

Massachusetts Service Employees' Pension Fund

Financial Accounting Standards Board (FASB) ASU 2011-09 Required Disclosures about an Employer's Participation in a Multiemployer Plan

In September 2011, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update No. 2011-09, which revised the accounting disclosure requirements for employers participating in multiemployer pension plans. The purpose of this page is to assist employers contributing to the Massachusetts Service Employees' Pension Fund (the "Fund") by providing certain information about the Fund that may be necessary for employers to comply with the new FASB reporting requirements. Please note that the Fund has provided this information as a courtesy to contributing employers. The Fund is not, however, providing tax or accounting advice. In addition, the information below represents only a portion of the information required in accounting disclosures. Employers are encouraged to contact their tax and financial advisors regarding the scope, effective date and content of the reporting obligation as it applies to them.

Pension Fund Information

Legal Name of Pension Plan:	Massachusetts Service Employees' Pension Fund
Employer Identification Number (EIN):	04-6344921
Plan Number:	001
Type of Plan:	Defined Benefit Pension Plan
Most Current Annual Report for Plan Year End Date:	December 31, 2023
Zone Status:	January 1, 2023– Green January 1, 2024 – Green
Total Contributions Received from all Employers by Plan Year End Date:	December 31, 2022 – \$11,013,438 December 31, 2023 –\$11,524,725
Total Number of Employers Contributing More than 5% during plan year:	December 31, 2022 – 5 December 31, 2023 – 4