

## Building Service 32BJ Benefit Funds

### 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 Building Service 32BJ 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:	Building Service 32BJ Pension Fund
Employer Identification Number (EIN):	13-1879376
Plan Number:	001
Type of Plan:	Defined Benefit Pension Plan
Most Current Annual Report for Plan Year End Date:	June 30, 2025
Zone Status:	July 1, 2024 - Green July 1, 2025 - Green
Has the Funding Improvement Plan been Implemented?	N/A
Total Contributions Received from all Employers by Plan Year End Date:	June 30, 2024 - \$530,276,969 June 30, 2025 - \$442,771,393
Total Number of Employers Contributing More than 5% during plan year:	June 30, 2024 - 1 June 30, 2025 - 1

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### Health Fund Information

Legal Name of Health Plan: Building Service 32BJ Health Fund  
Employer Identification Number (EIN): 13-2928869  
Plan Number: 501

Type of Plan: Welfare Plan

Most Current Annual Report: June 30, 2025

Description of the nature of the benefits  
And the types of employees covered by  
These Benefits:

The Fund provides medical, hospital, mental health and substance abuse, prescription drug, dental, vision, life insurance and accidental death and dismemberment benefits as well as a pensioner death benefit. Participants retiring under the Building Service 32BJ Pension Fund are eligible for health benefits if they retire before age 65, but after age 62; have accumulated 15 combined years of pension service credit; worked both 90 days immediately before retirement and at least 36 months of the 60 months before retiring; and are receiving an early or regular retirement pension from the Building Service 32BJ Pension Fund. These benefits continue for the retired participant and eligible dependents until the retiree becomes eligible for Medicare, turns age 65 or has his pension suspended, whichever occurs first.

Total Contributions Received from all  
Employers for Plan Year End Date: June 30, 2024 - \$1,745,905,244  
June 30, 2025 - \$1,908,452,693

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**Legal Services Fund Information**

Legal Name of Legal Services Plan:	Building Service 32BJ Legal Services Fund
Employer Identification Number (EIN):	13-6841620
Plan Number:	501
Type of Plan:	Welfare Plan
Most Current Annual Report:	June 30, 2025

Description of the nature of the benefits  
And the types of employees covered by  
These Benefits:

The Fund provides legal assistance in certain areas of law for eligible participants and their spouses. Retired participants are entitled to limited benefits if they are receiving a monthly pension from the Building Service 32BJ Pension Fund under program A, B, or C.

Total Contributions Received from all  
Employers

June 30, 2024 - \$9,605,196  
June 30, 2025 - \$11,647,876