
**Notice of Critical Status
For
Operative Plasterers' and Cement Masons'
Officers and Employees' Pension Plan**

EBSA/PUBLIC DISCLOSURE
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Employer Surcharge

The law requires that all contributing employers pay to the plan a surcharge to help correct the plan's financial situation. The amount of the surcharge is equal to a percentage of the amount an employer is otherwise required to contribute to the plan under an applicable collective bargaining agreement, participation agreement or other agreement. With some exceptions, a 5% surcharge is applicable in the initial critical year and a 10% surcharge is applicable for each succeeding plan year thereafter in which the plan is in critical status. The law provides that the employer surcharge ceases to apply on the effective date of a bargaining agreement, participation agreement or other agreement that includes terms consistent with a rehabilitation plan. However, to date, contributing employers have not been required to pay any surcharges because of early actions taken by the trustees and the Operative Plasterers' and Cement Masons' International Association to address the plan's funding status.

Where to Get More Information

For more information about this Notice, you may contact Associated Administrators, L.L.C., 911 Ridgebrook Road, Sparks, MD 21152, 866.559.6512. For identification purposes, the official plan number is 002 and the plan sponsor's employer identification number or "EIN" is 52-6135348. You have a right to receive a copy of the rehabilitation plan from the plan.

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