

Sheet Metal Workers' Pension Plan

OF SOUTHERN CALIFORNIA, ARIZONA & NEVADA

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IMPORTANT NOTICE

Date: November 30, 2016

To: Employers Obligated to Contribute to the Sheet Metal Workers' Pension Plan of Southern California, Arizona and Nevada on behalf of Bargaining Unit Employees; SMART Locals 26, 88, 104 District 3, 105, 206, and 359; Contractor Associations; United States Secretary of Labor; Pension Benefit Guaranty Corporation

From: Board of Trustees of the Sheet Metal Workers' Pension Plan of Southern California, Arizona and Nevada

Subject: Notice of Adoption of Funding Improvement Plan under the Pension Protection Act

This is to advise you that on November 21, 2016, the Board of Trustees of the Sheet Metal Workers' Pension Plan of Southern California, Arizona and Nevada ("Pension Plan") adopted a funding improvement plan in accordance with the Pension Protection Act of 2006, as amended.

The "Funding Improvement Plan" includes benefit and eligibility changes intended to improve the Plan's funding. A copy of the Funding Improvement Plan is enclosed with this notice.

The Funding Improvement Plan contains two Schedules. The "Preferred Contribution Schedule" includes required "Supplemental Contributions" (contributions which earn no benefits); if adopted by the collective bargaining parties the Preferred Contribution Schedule may reasonably be expected to enable the Pension Plan to meet the applicable benchmarks in accordance with the Funding Improvement Plan. The Funding Improvement Plan also contains a legally-required schedule; this "Non-Preferred Default Schedule" includes revised benefit structures which, if adopted by—or imposed upon—the collective bargaining parties, may reasonably be expected to enable the Pension Plan to meet the applicable benchmarks in accordance with the Funding Improvement Plan.

The Board of Trustees approved a model "Memorandum of Agreement/Limited Reopener to Adopt Preferred Contribution Schedule in Funding Improvement Plan." The collective bargaining parties may use this document, or another qualifying agreement, to adopt the Preferred Contribution Schedule. Copies of the model Memorandum of Agreement have been provided to the local unions and most of the local contractor associations—which may enter into an agreement on behalf of their represented and member employers. If you would like a copy of the model Memorandum of Agreement, please contact this office and we will be happy to provide one to you.

Funding Improvement Plan and Possibility of Reduction in Benefits

Federal law requires multiemployer pension plans in endangered status to adopt a funding improvement plan aimed at restoring the financial health of the plan. The law permits pension plans to reduce, or even eliminate, certain benefits including future accruals as part of a funding improvement plan. The Trustees of the Pension Plan have determined that certain benefit reductions are necessary, depending on the Schedule selected by (or imposed upon) the collective bargaining parties, as explained in the Funding Improvement Plan.

In accordance with the requirements of federal law, the Funding Improvement Plan also requires certain contribution increases under the Preferred Contribution Schedule, as explained in the Funding Improvement Plan. These contribution increases (Supplemental Contributions) are in addition to those contributions that are already part of the collective bargaining agreements and other agreements pursuant to which the Pension Plan is established and maintained, and any contribution increases already required by the Pension Plan.

Where to Get More Information

For more information about this notice, please contact the Administrative Office for the Pension Plan at the following address:

Richard J. Wondra, Administrative Director
Sheet Metal Benefit Plans Administrative Corp.
111 N. Sepulveda Blvd., Suite 100
Manhattan Beach, CA 90266
Telephone: (800) 947-4338
Email: rwondra@sheetmetalsam.org

* * * * *

RJW/jc

Encl. as noted

cc: Board of Trustees
Barry E. Miller
Steven M. Rehaut, Esq.
Joseph L. Paller Jr., Esq.

**SHEET METAL WORKERS' PENSION PLAN OF
SOUTHERN CALIFORNIA, ARIZONA AND NEVADA**

**Funding Improvement Plan
(November 21, 2016)**

Introduction

The Pension Protection Act of 2006, as amended ("PPA") requires the trustees of a multiemployer pension plan whose actuary has certified that the plan is in endangered status (also known as the "yellow zone") to develop a funding improvement plan. A funding improvement plan is a plan which consists of actions, including options or a range of options to be proposed to the collective bargaining parties, which are expected to enable the plan to meet stated financial benchmarks by the end of the plan's "funding improvement period," based on reasonably anticipated experience and reasonable actuarial assumptions.

A funding improvement plan must be designed to accomplish the following:

1. An increase in the plan's funded percentage, as defined in the PPA, by the end of the funding improvement period, of at least 33% of the difference between 100% and the funded percentage as of the beginning of the first plan year for which the plan is certified to be in endangered status, and
2. No accumulated funding deficiency exists during the funding improvement period.

On March 30, 2016, the actuary for the Sheet Metal Workers' Pension Plan of Southern California, Arizona and Nevada (the "Plan") certified that the Plan was in endangered status for the plan year beginning January 1, 2016.

This funding improvement plan (the "FIP") specifies the funding improvement period and the expected emergence date; includes eligibility and benefit changes for the Disability Pension under the Plan; includes a schedule of contribution changes (the "Preferred Contribution Schedule") and a legally-required schedule that consists of the reductions in the amount of future benefit accruals (and any additionally-required contribution increases) that are necessary to achieve the legally-required benchmarks for the FIP (the "Non-Preferred Default Schedule"), which will be provided to the collective bargaining parties; describes how the FIP will be updated by the Board of Trustees of the Plan (the "Trustees") from time to time; and describes how the Non-Preferred Default Schedule of reductions in future benefit accruals (and any additionally-required contribution increases) will be implemented if collective bargaining parties do not enter into an agreement adopting the terms of the Preferred Contribution Schedule within a specified period of time.

Funding Improvement Period and Expected Emergence Date

The Trustees have determined, based on information about the expiration of current collective bargaining agreements between local unions participating in the Plan and contributing employers

to the Plan, that a funding improvement period of ten plan years will begin on January 1, 2019. The Plan is expected to emerge from endangered status by January 1, 2029 based on reasonable assumptions and implementation of the FIP.

If the actuary certifies before the end of this period that the Plan is no longer in endangered status for a plan year, and is not in critical status as defined in the PPA, the funding improvement period will end as of the close of the preceding plan and calendar year.

Funding Improvement Plan Definitions

1. Capitalized terms used herein have the same meaning given to them in the Fifth Restatement of the Plan Document of the Sheet Metal Workers' Pension Plan of Southern California, Arizona and Nevada, as amended ("Plan Document"), unless otherwise required by the context in which the term is used.
2. For purposes of the FIP, "actuarial equivalence" shall be determined using the 1994 Group Annuity Mortality Table, Male for participants and the 1994 Group Annuity Mortality Table, Female for beneficiaries, and seven percent (7%) effective annual interest.

Funding Improvement Plan Eligibility and Benefit Changes for the Disability Pension

1. Change in Disability Pension Eligibility Requirement

The multiple eligibility requirements for the Disability Pension are set forth in subsections (a) through (f) of Section 3.9 of the Plan Document. Subsection (b) of Section 3.9 sets forth one eligibility requirement. It provides that a participant must have either [1] 15 years of Pension Credit; or [2] 10 years of Future Service Credit without a Permanent Break in Covered Employment; or [3] 5 years of Vesting Service or 5 years of Future Service Credit without a Permanent Break in Covered Employment, provided the effective date of the Disability Pension is on or after March 1, 1991 and the Social Security Disability Award is dated after February 1, 1986.

Effective for all Disability Pensions with annuity starting dates on or after July 1, 2017, the eligibility requirement in subsection (b) of Section 3.9 of the Plan Document will be revised to provide that a participant must have 15 years of Pension Credit without a Permanent Break in Covered Employment. The other eligibility requirements for the Disability Pension set forth in subsection (a) and subsections (c) through (f) of Section 3.9 will remain unchanged. However, in addition, subsection (a)(1) of Section 3(A).9, and Section 3(A).10, of the Plan Document will be revised to eliminate the Pro-Rata Disability Pension (while keeping the Pro-Rata Regular Pension and Pro-Rata Early Retirement Pension).

In other words, for Disability Pensions with annuity starting dates on or after July 1, 2017, one eligibility requirement for the Disability Pension will be that the participant must have 15 Pension Credits, all of which must be earned under this Plan. These 15 Pension Credits can include credit earned in this Plan under Money Follows The Person reciprocity, but they cannot include credit earned in another plan under Pro Rata reciprocity.

2. Change in Disability Pension Benefit Amount

Effective for all Disability Pensions with annuity starting dates on or after July 1, 2017, Section 3.10 of the Plan Document will be revised to provide that the monthly amount of the Disability Pension will be reduced by six percent per year (1/2 of 1% per month) for each year (or month) that the participant is under age 65 on his or her annuity starting date, not to exceed a 60% reduction for participants who are under age 55 on their annuity starting date.

Additional Funding Improvement Plan Changes

1. Effective May 1, 2017, Section 8.8(c) of the Plan Document will be revised to clarify or provide as follows:
 - a. That surviving spouses, beneficiaries, and alternate payees under a qualified domestic relations order have no separate and independent obligation to submit federal tax returns and W-2s as a condition of receiving pension benefits from the Plan;
 - b. That the Trustees have discretion to accept detailed Social Security earnings information from retired Plan participants, in place of federal income tax statements and W-2s, upon a showing of good cause; and
 - c. That the Trustees have discretion to grant one-time waivers of the tax return submission requirement, and six month extensions of the due dates and suspension dates for participants who obtain an IRS tax filing extension for a particular tax year, upon a showing of good cause.
2. Effective July 1, 2017, Section 3.4 of the Plan Document will be revised to provide that for purposes of meeting the Service Pension eligibility requirement of 25 years of Pension Credit without a Permanent Break in Covered Employment or a Separation in Service, up to 10 years of full time employment as an International Representative or as an elected or appointed official of the International Association of Sheet Metal, Air, Rail, and Transportation Workers, as determined by the Trustees, may be included.

Funding Improvement Plan Schedules

The FIP includes the Preferred Contribution Schedule, which describes (and details in attached Exhibits 1 and 2) the required contributions changes that will be made if the Preferred Contribution Schedule is adopted by the collective bargaining parties. The FIP also includes the Non-Preferred Default Schedule, which consists of the reductions in the amount of future benefit accruals (and any additionally-required contribution increases) that are necessary to achieve the legally-required benchmarks for the FIP, if the Non-Preferred Default Schedule is adopted by the collective bargaining parties or implemented under the terms of the FIP in accordance with the PPA. These schedules are based on a funded percentage for the Plan of 71.3% as of January 1, 2016.

Implementation of Funding Improvement Plan Schedules

1. The benefits of participants whose annuity starting date is prior to July 1, 2017 are not subject to reduction under any Schedule in the FIP.
2. The benefits of participants who retire under the Plan on or after July 1, 2017 and after becoming covered by a Schedule or Schedules in the FIP, will be determined according to the Schedule or Schedules.
3. Any benefit reductions under the Preferred Contribution Schedule become effective for participants when they earn at least one Hour of Service under a collective bargaining agreement (or other agreement pursuant to which the employer contributes) adopted by the collective bargaining parties, with terms consistent with the FIP and the Preferred Contribution Schedule.
4. If a collective bargaining agreement providing for contributions to the Plan was in effect on January 1, 2016 and subsequently expires, and, after receiving the FIP Schedules the bargaining parties to this collective bargaining agreement fail to adopt an agreement with terms consistent with the FIP and a Schedule, the Non-Preferred Default Schedule will be implemented automatically 180 days after the date on which the collective bargaining agreement expires, as required by law, provided the employer has not withdrawn from the Plan, but not earlier than 60 days after receiving the Schedules. In the event of a deadlock between the collective bargaining parties at the expiration of the collective bargaining agreement, and subsequent interest arbitration proceedings under the agreement, the Board may apply the Preferred Contribution Schedule retroactive to the expiration of the collective bargaining agreement, to the maximum extent allowed by law and consistent with the FIP.
5. If a collective bargaining agreement that provides for contributions to the Plan in accordance with either the Non-Preferred Default Schedule or the Preferred Contribution Schedule expires while the Plan is still in endangered status, and, after receiving one or more updated Schedules the bargaining parties to this collective bargaining agreement fail to adopt a contribution schedule consistent with the updated FIP and a Schedule, then the Schedule applicable to the expired agreement, as updated and in effect on the date the collective bargaining agreement expires, will be implemented automatically 180 days after the date on which the collective bargaining agreement expires, provided the employer has not withdrawn from the Plan.
6. Upon imposition of the Non-Preferred Default Schedule, future accruals of participants covered by the Non-Preferred Default Schedule will be reduced thereunder, as determined by the actuary for the Plan. Affected participants will be provided with notice of the exact changes in advance of their implementation, as required by applicable law.
7. For any non-bargained employee of an employer that also contributes to the Plan for collectively bargained participants, such non-bargained employee is treated in the same manner with respect to the Schedules as the collectively bargained participants covered under the first contract to expire of the employer's collective bargaining agreements in effect on January 1, 2016 pursuant to which the employer contributes to the Plan.

8. For employers that contribute to the Plan only with respect to employees who are not covered by a collective bargaining agreement, the Schedule determined by the Trustees shall apply with respect to the employer effective July 1, 2017, and with respect to employees of the employer who earn at least one Hour of Service in covered employment with the employer on or after July 1, 2017.

Special Rules for Application of Funding Improvement Plan Schedules

1. A participant who has become covered by a Schedule as described above shall cease to be covered by that Schedule when the collective bargaining agreement or other agreement pursuant to which the employer contributes is modified or expires and a different Schedule is agreed to or imposed with respect to persons covered by the successor agreement.
2. If a participant who was covered by a Schedule under one employer, changes employers and as a result becomes covered under a different Schedule, benefits shall be determined as follows: Benefits accrued up to the date of change will be determined under the first Schedule and benefits accruing after that date will be determined under the second Schedule, to the maximum extent possible under the terms of the Plan. Other Plan features will be calculated based on the benefits earned under each Schedule, to the maximum extent possible under the terms of the Plan.
3. A retiree who has become covered by a Schedule as described above shall cease to be covered by that Schedule on the earliest of the date when:
 - a. The retiree returns to covered employment and becomes covered under a different Schedule by earning at least one Hour of Service under a collective bargaining agreement or other agreement that corresponds to that different Schedule, or
 - b. The collective bargaining agreement under which the retiree worked when he became subject to the Schedule is modified or expires and a different Schedule is agreed to or imposed with respect to individuals covered by the successor agreement, or
 - c. The Trustees provide otherwise in an updated FIP.
4. Benefits of a beneficiary or alternate payee with respect to a participant or retiree shall be determined on the same basis as benefits of the participant or retiree to whom they relate.
5. Collective bargaining parties who once adopt the Preferred Contribution Schedule with respect to a collective bargaining agreement (or other agreement pursuant to which an employer or employers contribute to the Plan), may not thereafter adopt the Non-Preferred Default Schedule with respect to such agreement or a successor or subsequent agreement.

Annual Updating of FIP

Based on reasonable assumptions, the Plan is expected to emerge from endangered status by the Plan year beginning January 1, 2029. The Trustees recognize the possibility that actual experience

could be less favorable than projected based on reasonably anticipated experience and reasonable assumptions.

Each year after the beginning of the funding improvement period the Plan's actuary will review and certify the status of the Plan under the PPA funding rules and whether the Plan is making scheduled progress toward the requirements of the FIP. If the Trustees determine that it is necessary in light of updated information, the Trustees will revise the FIP and update the benefits and contribution schedules under it.

Notwithstanding subsequent changes in benefits and contribution schedules, to the extent required by applicable law a schedule of contribution rates provided by the Trustees and relied upon by the bargaining parties in negotiating a collective bargaining agreement shall remain in effect for the duration of that collective bargaining agreement. However, a collective bargaining agreement or other agreement pursuant to which the employer contributes that is renewed or extended will need to include terms consistent with one of the Schedules in effect at the time of the renewal or extension.

Other Issues

1. In the event that the Non-Preferred Default Schedule is implemented for an employer, and then the Preferred Contribution Schedule is bargained for as part of a subsequent negotiation, the Trustees may develop a revised benefit and/or contribution schedule for that particular situation.
2. Benefit changes will become effective pursuant to the terms of the FIP as soon as legally permissible after the FIP is adopted.
3. The Trustees have the sole and absolute power, authority, and discretion to amend, construe, interpret, and apply the provisions of the FIP as well as all Schedules, and to decide any questions regarding eligibility for and nature and extent of benefits under the terms of the Plan, including the FIP and Schedules. This includes any and all prior and future versions thereof.
4. The Trustees may amend or otherwise modify a Schedule at any time and in its sole and absolute discretion. The Trustees may add additional Schedules or eliminate Schedules (other than the Legally Required Schedule) as the Trustees deem appropriate, in their sole and absolute discretion.

NON-PREFERRED DEFAULT SCHEDULE

As required by the PPA, the Non-Preferred Default Schedule consists of the reductions in the amount of future benefit accruals that are necessary for the Plan to achieve the legally-required benchmarks for the FIP, assuming no amendments increasing contributions under the Plan (other than amendments increasing contributions necessary to achieve the applicable benchmarks after amendments have reduced future benefit accruals to the maximum extent permitted by law).

The Trustees recognize that, at the time of adoption of the FIP, the Plan actuary is unable to reasonably determine with specificity the reductions in future benefit accruals (and any additionally-required contribution increases) that will be necessary to achieve the legally-required benchmarks for the FIP, under the Non-Preferred Default Schedule. In the event the Non-Preferred Default Schedule is adopted by collective bargaining parties, or imposed upon them automatically in accordance with the PPA, the Plan actuary will determine with specificity the reductions in future benefit accruals (and any additionally-required contribution increases that may be necessary). Affected participants will be provided with notice of the precise nature of the changes in advance of their implementation, in accordance with applicable law.

PREFERRED CONTRIBUTION SCHEDULE

1. Effective July 1, 2017, for participants at the maximum contribution rate for Basic Contributions and for participants whose contribution rate is directly linked to the maximum contribution rate for Basic Contributions, the employer must increase required contributions as follows:

- Locals 26 and 88: 25 cents per hour effective for hours worked on and after July 1, 2018; and 25 cents per hour effective for hours worked on and after July 1, 2019.
- Locals 105 and 104 District 3 (formerly Local 273): 25 cents per hour effective for hours worked on and after July 1, 2018; 25 cents per hour effective for hours worked on and after July 1, 2019; and 25 cents per hour effective for hours worked on and after July 1, 2020.
- Local 206: 25 cents per hour effective for hours worked on and after July 1, 2018; 25 cents per hour effective for hours worked on and after July 1, 2019; and 20 cents per hour effective for hours worked on and after July 1, 2020.
- Local 359: 13 cents per hour effective for hours worked on and after July 1, 2018; 12 cents per hour effective for hours worked on and after July 1, 2019; 13 cents per hour effective for hours worked on and after July 1, 2020; and 13 cents per hour effective for hours worked on and after July 1, 2021.

These required contribution increases are all Supplemental Contributions that earn no benefit accrual.

These required contribution increases are all in addition to contribution increases under the 2012 Rehabilitation Plan. The contribution increase of \$0.35 per hour for Local 206 in 2022 under the 2012 Rehabilitation Plan is eliminated. The contribution increase of \$0.41 per hour for Local 359 in 2022 under the 2012 Rehabilitation Plan is changed to \$0.24 per hour.

The required contribution increases are detailed in attached Exhibits 1 and 2.


2. For participants not at the maximum contribution rate for Basic Contributions and for participants whose contribution rate is not directly linked to the maximum contribution rate for

Basic Contributions, contribution increases are not required. In the event that contribution rate increases are made, the increases will be allocated as follows:

- a. 60% of each contribution increase will be allocated to Basic Contributions and 40% will be allocated to Supplemental Contributions.
 - b. If the allocation in step a. would result in Basic Contributions exceeding \$6.00 per hour, then the excess will be allocated to Supplemental Contributions.
 - c. If the allocation in steps a. or b. would result in Supplemental Contributions exceeding the Supplemental Contribution amounts detailed for the Union Local in attached Exhibit 2, then the excess will be allocated to Basic Contributions.
 - d. If the allocation in steps a., b., or c., would result in both Basic Contributions exceeding \$6.00 per hour and Supplemental Contributions exceeding the Supplemental Contribution amounts detailed for the Union Local in attached Exhibit 2, then the excess will be allocated to Tier 3 Contributions.
3. A contribution increase in excess of the required contribution increase for a year does not change the required contribution increases for subsequent years. For example, if a contribution increase of \$0.35 per hour is made in 2018, in excess of the \$0.25 increase required under the Preferred Contribution Schedule, any required contribution increases in future years remain unchanged. Assuming the next year, 2019, requires another \$0.25 per hour increase, the full \$0.25 per hour must be made in that next year. The prior year's excess of \$0.10 per hour (a Tier 3 Contribution) cannot be used to meet that year's \$0.25 required contribution increase.
4. Except as may be otherwise established by a Plan amendment, reciprocated contributions for participants covered by the Preferred Contribution Schedule shall be allocated in accordance with Section 1.36(e) of the Plan Document, denominated "Allocation of Reciprocated Contributions for Participants Covered by a 2012 Alternative Schedule."

CERTIFICATE OF ADOPTION

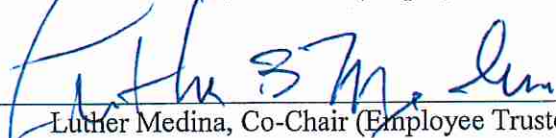
This is to certify that at a meeting of the Board of Trustees of the Sheet Metal Workers' Pension Plan of Southern California, Arizona and Nevada, held in Manhattan Beach, California, on November 21, 2016, specially called and noticed as provided in the Agreement and Declaration of Trust, at which meeting a quorum was present, the foregoing Funding Improvement Plan was approved and adopted.



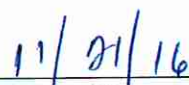
Kurt Marsteller, Co-Chair (Employer Trustees)



Date



Luther Medina, Co-Chair (Employee Trustees)



Date

EXHIBIT 1

**Sheet Metal Workers' Pension Plan of Southern California, Arizona and Nevada
2016 Funding Improvement Plan
Preferred Contribution Schedule
Required Contribution Increases**

| Year | Union Local # | | | | |
|-------|---------------|--------|--------------------------|--------|--------|
| | 26 | 88 | 105 and 273 ⁺ | 206 | 359 |
| 2018* | \$0.25 | \$0.25 | \$0.25 | \$0.25 | \$0.13 |
| 2019* | \$0.25 | \$0.25 | \$0.25 | \$0.25 | \$0.12 |
| 2020* | 0 | 0 | \$0.25 | \$0.20 | \$0.13 |
| 2021* | 0 | 0 | 0 | 0 | \$0.13 |
| 2022 | 0 | 0 | 0 | 0 | 0 |
| 2023 | 0 | 0 | 0 | 0 | 0 |
| 2024 | 0 | 0 | 0 | 0 | 0 |
| 2025 | 0 | 0 | 0 | 0 | 0 |
| 2026 | 0 | 0 | 0 | 0 | 0 |
| 2027 | 0 | 0 | 0 | 0 | 0 |
| 2028 | 0 | 0 | 0 | 0 | 0 |
| Total | \$0.50 | \$0.50 | \$0.75 | \$0.70 | \$0.51 |

⁺ Local 273 is now Local 104 District 3.

* Effective for hours worked on and after July 1.

The contribution increases are all Supplemental Contributions.

The contribution increases are all in addition to contribution increases under the 2012 Rehabilitation Plan.

The contribution increase of \$0.35 per hour for Local 206 in 2022 under the 2012 Rehabilitation Plan is eliminated.

The contribution increase of \$0.41 per hour for Local 359 in 2022 under the 2012 Rehabilitation Plan is changed to \$0.24 per hour.

EXHIBIT 2

**Sheet Metal Workers' Pension Plan of Southern California, Arizona and Nevada
2016 Funding Improvement Plan
Preferred Contribution Schedule
Required Contribution Rates**

| Year | Months | Union Local # | | | | | | | | | | | | | | |
|------|-----------|---------------|--------|---------|--------|--------|---------|---------------|--------|---------|--------|--------|---------|--------|--------|--------|
| | | 26 | | | 88 | | | 105 and 273 * | | | 206 | | | 359 | | |
| | | Basic | Supp | Total | Basic | Supp | Total | Basic | Supp | Total | Basic | Supp | Total | Basic | Supp | Total |
| 2018 | Jan - Jun | \$6.00 | \$5.49 | \$11.49 | \$6.00 | \$4.85 | \$10.85 | \$6.00 | \$5.07 | \$11.07 | \$6.00 | \$4.50 | \$10.50 | \$3.89 | \$1.55 | \$5.44 |
| 2018 | Jul - Dec | 6.00 | 5.74 | 11.74 | 6.00 | 5.75 | 11.75 | 6.00 | 5.32 | 11.32 | 6.00 | 5.40 | 11.40 | 3.89 | 1.92 | 5.81 |
| 2019 | Jan - Jun | 6.00 | 5.74 | 11.74 | 6.00 | 5.75 | 11.75 | 6.00 | 5.32 | 11.32 | 6.00 | 5.40 | 11.40 | 3.89 | 1.92 | 5.81 |
| 2019 | Jul - Dec | 6.00 | 5.99 | 11.99 | 6.00 | 6.00 | 12.00 | 6.00 | 5.57 | 11.57 | 6.00 | 5.65 | 11.65 | 3.89 | 2.28 | 6.17 |
| 2020 | Jan - Jun | 6.00 | 5.99 | 11.99 | 6.00 | 6.00 | 12.00 | 6.00 | 5.57 | 11.57 | 6.00 | 5.65 | 11.65 | 3.89 | 2.28 | 6.17 |
| 2020 | Jul - Dec | 6.00 | 5.99 | 11.99 | 6.00 | 6.00 | 12.00 | 6.00 | 5.82 | 11.82 | 6.00 | 5.85 | 11.85 | 3.89 | 2.65 | 6.54 |
| 2021 | Jan - Jun | 6.00 | 5.99 | 11.99 | 6.00 | 6.00 | 12.00 | 6.00 | 5.82 | 11.82 | 6.00 | 5.85 | 11.85 | 3.89 | 2.65 | 6.54 |
| 2021 | Jul - Dec | 6.00 | 5.99 | 11.99 | 6.00 | 6.00 | 12.00 | 6.00 | 5.82 | 11.82 | 6.00 | 5.85 | 11.85 | 3.89 | 2.89 | 6.78 |
| 2022 | Jan - Jun | 6.00 | 5.99 | 11.99 | 6.00 | 6.00 | 12.00 | 6.00 | 5.82 | 11.82 | 6.00 | 5.85 | 11.85 | 3.89 | 3.06 | 6.95 |
| 2022 | Jul - Dec | 6.00 | 5.99 | 11.99 | 6.00 | 6.00 | 12.00 | 6.00 | 5.82 | 11.82 | 6.00 | 5.85 | 11.85 | 3.89 | 3.30 | 7.19 |
| 2023 | Jan - Jun | 6.00 | 5.99 | 11.99 | 6.00 | 6.00 | 12.00 | 6.00 | 5.82 | 11.82 | 6.00 | 5.85 | 11.85 | 3.89 | 3.30 | 7.19 |
| 2023 | Jul - Dec | 6.00 | 5.99 | 11.99 | 6.00 | 6.00 | 12.00 | 6.00 | 5.82 | 11.82 | 6.00 | 5.85 | 11.85 | 3.89 | 3.54 | 7.43 |
| 2024 | Jan - Jun | 6.00 | 5.99 | 11.99 | 6.00 | 6.00 | 12.00 | 6.00 | 5.82 | 11.82 | 6.00 | 5.85 | 11.85 | 3.89 | 3.54 | 7.43 |
| 2024 | Jul - Dec | 6.00 | 5.99 | 11.99 | 6.00 | 6.00 | 12.00 | 6.00 | 5.82 | 11.82 | 6.00 | 5.85 | 11.85 | 3.89 | 3.54 | 7.43 |
| 2025 | All | 6.00 | 5.99 | 11.99 | 6.00 | 6.00 | 12.00 | 6.00 | 5.82 | 11.82 | 6.00 | 5.85 | 11.85 | 3.89 | 3.54 | 7.43 |
| 2026 | All | 6.00 | 5.99 | 11.99 | 6.00 | 6.00 | 12.00 | 6.00 | 5.82 | 11.82 | 6.00 | 5.85 | 11.85 | 3.89 | 3.54 | 7.43 |
| 2027 | All | 6.00 | 5.99 | 11.99 | 6.00 | 6.00 | 12.00 | 6.00 | 5.82 | 11.82 | 6.00 | 5.85 | 11.85 | 3.89 | 3.54 | 7.43 |
| 2028 | All | 6.00 | 5.99 | 11.99 | 6.00 | 6.00 | 12.00 | 6.00 | 5.82 | 11.82 | 6.00 | 5.85 | 11.85 | 3.89 | 3.54 | 7.43 |

* Local 273 is now Local 104 District 3.

The contribution rates reflect the 2016 Funding Improvement Plan contribution increases, as well as any remaining 2012 Rehabilitation Plan contribution increases as modified by the 2016 Funding Improvement Plan.