

# Central Pennsylvania Teamsters Pension Fund

JOSEPH J. SAMOLEWICZ, Administrator

MARTIN L. CULLEN, Assistant Administrator

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1055 Spring Street, Wyomissing, PA 19610  
Mailing Address: P.O. Box 15223  
Reading, PA 19612-5223  
www.CentralPATeamsters.com  
Phone: 610-320-5505  
TOLL FREE IN PA: 1-800-343-0136  
TOLL FREE IN USA: 1-800-331-0420  
FAX: 610-320-9239

April 30, 2015

Dear Participant:

As you may be aware, Congress and the IRS require specific funding and participant notices under the Pension Protection Act of 2006 ("PPA"), as recently amended by the Multiemployer Pension Reform Act of 2014 ("MPRA"). The purpose of this letter is to give you a brief introduction explaining the notice you are now provided by law under PPA.

### Required Actuarial Certification

Under PPA, the Plan's Actuary must perform a series of tests to certify the Plan's "zone status". Plan participants, plan beneficiaries, the bargaining parties, the Pension Benefit Guaranty Corporation, and the Secretary of Labor must then be notified of the Plan's certification results.

You may recall the Plan was certified in the "green" or "safe zone" in 2014 because the Plan's PPA funded percentage was 85.05%. For 2015, the Trustees are once again pleased to inform you the Plan is certified in the "green" or "safe zone" and the Plan's PPA funded percentage has increased to approximately 86%.

### Annual Funding Notice

A notice entitled "Annual Funding Notice for the Central Pennsylvania Teamsters Defined Benefit Plan" is included in this mailing. This notice is also required under PPA and it is meant to provide useful information in understanding the Plan's funded status.

In accordance with the regulations for preparing the Annual Funding Notice, the Funded Percentage on page one is a snapshot of the Plan as of January 1, 2014 and does not reflect the Plan's 2014 investment return. The impact of this investment performance will be reflected in next year's Annual Funding Notice.

We encourage you to read the attached notice in its entirety. If, after reviewing the notice, you have any questions or concerns, please feel free to contact the Fund Administrator:

Joseph J. Samolewicz, Administrator  
Central Pennsylvania Teamsters Pension Fund  
P.O. Box 15223  
Reading, PA 19612-5223  
Toll-free in PA 800 343-0136  
Toll-free in USA 800 331-0420

Board of Trustees,

Central Pennsylvania Teamsters Defined Benefit Plan