

To participating employers of the IWA-Forest Industry Pension and LTD Plans:

Because employment status types affect plan members' pension credits and coverage in the LTD plan, participating employers must regularly submit status updates for the statuses listed in this table.

STATUS UPDATE	UNFUNDED PENSION CREDITS
"L" - Laid Off	YES —Up to a maximum of 200 hours annually. Hours are only accumulated on a weekly basis. A full 7 day week reported will generate 40 hours of unfunded pension credits. 6 days or less reported will not generate any unfunded hours. Start date and end date required.
"W" – WCB Benefits [^]	YES —Report start date and end date of WCB leave. If end date is not known, end of the reporting period of the contributions report will be used as a default. Continue to report "W" status on each contribution report until employee is off WCB.
"S" – Short-Term Disability ^{+^}	YES —Report start date and end date of leave. If end date is not known, end of the reporting period of the contributions report will be used as a default. Continue to report "S" status on each contribution report until employee is no longer receiving a short-term disability wage subsidy.
"E" – LTD	YES —Report start date and end date of LTD leave. If end date is not known, end of the reporting period of the contributions report will be used as a default. Continue to report "E" status on each contribution report until employee is no longer receiving a LTD wage subsidy.
"I" – ICBC [^]	YES —Report start date and end date of ICBC leave. If end date is not known, end of the reporting period of the contributions report will be used as a default. Continue to report "I" status on each contribution report until employee is no longer off work due to the ICBC claim.
ESA Approved Leaves "B" – Parental Leave "F" – Maternity Leave "Z" – Compassionate Care "CD" – COVID-19 Leave "LOA" – Leave of Absence ESA Leaves may change periodically, please let the Plan Office know if a leave is not listed on this table	NO —Although unfunded pension credits are not earned, the employee has the option of continuing to contribute to the plan (which would require the employer to contribute). The continued contributions to the plans would ensure pension credits continue to be earned and LTD coverage continues while on leave. Members must complete a form (link) notifying the Plan Office of their continued contributing during an ESA leave. If end date is not known, end of the reporting period of the contributions report will be used as a default. Continue to report ESA status until employee is off leave. Continue to report hours if the employee elects to continue to contribute.
"T" - Terminated	NO —Plan Office will remove employee from active employee list and employee will no longer be covered by LTD. Only requires a start date.
"D" – Deceased	NO —Plan Office will remove employee from active employee list. Only requires start date. This status update would trigger the Plan Office to contact the member's beneficiary immediately
"M" – Management Transfer	NO —This update will create a break in service. Only requires start date. The member is not allowed to earn pension credits in this plan beyond the start date of the management position.
"P" – Involuntary Job Loss	NO —Only requires start date. Plan Office will follow up with employer/union local as this status may generate benefits for members of our plan
"R" – Retired	NO —Plan Office will remove employee from active employee list and employee will no longer be covered by LTD. Only requires a start date. Plan Office will contact the member.

+ Short-term disability should only be reported for while an employee is receiving weekly indemnity wage loss benefits. Individual paid sick days provided by employers do not qualify for this status update.

[^] Unfunded hours for pension purposes are calculated at 5.714 hours a day (40 hours / 7 day week).