

990

Return of Organization Exempt From Income Tax

OMB No. 1545-

0047 2022

Open to Public Inspection

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundation.) Do not enter social security numbers on this form as it may be made public.

Go to www.irs.gov/Form990 for instructions and the latest information.

Department of the Treasury Internal Revenue Service

A For the 2022 calendar year, or tax year beginning 07-01-2022, and ending 06-30-2023

- B Check if applicable: Address change, Name change, Initial return, Final return/terminated, Amended return, Application pending

C Name of organization: INTERNATIONAL ASSN OF BRIDGE STRUCTURAL ORNAMENTAL AND REINFORCING IRON WORKERS % JAMES MAHONEY. Doing business as: 1750 NEW YORK AVE NW SUITE 700. City or town, state or province, country, and ZIP or foreign postal code: WASHINGTON, DC 200065301.

D Employer identification number: 43-0337330

E Telephone number: (202) 383-4800

G Gross receipts \$ 89,062,655

F Name and address of principal officer: ERIC DEAN, 1750 NEW YORK AVE NW STE 700, WASHINGTON, DC 20006

H(a) Is this a group return for subordinates? Yes No

H(b) Are all subordinates included? Yes No

If "No," attach a list. See instructions.

H(c) Group exemption number

I Tax-exempt status: 501(c)(3) 501(c)(5) 4947(a)(1) or 527

J Website: WWW.IRONWORKERS.ORG

K Form of organization: Corporation Trust Association Other

L Year of formation: 1896

M State of legal domicile: DC

Part I Summary

Table with 4 main sections: Activities & Governance, Revenue, Expenses, and Net Assets or Fund Balances. Includes rows for mission, membership, revenue, and expenses.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Sign Here: Signature of officer JAMES MAHONEY GENERAL TREASURER, Date 2023-12-21

Paid Preparer Use Only: Print/Type preparer's name, Preparer's signature, Date, Check if self-employed, PTIN P00234075, Firm's name WITHUMSMITHBROWNPC, Firm's EIN, Firm's address 4600 EAST WEST HWY 900 BETHESDA, MD 208143423, Phone no. (301) 272-6000

May the IRS discuss this return with the preparer shown above? See Instructions. Yes No

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11282Y

Form 990 (2022)

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission:

SINCE 1896, THE INTERNATIONAL ASSOCIATION OF BRIDGE, STRUCTURAL, ORNAMENTAL AND REINFORCING IRON WORKERS HAS SERVED AS THE LABOR ORGANIZATION FOR VARIOUS SEGMENTS OF THE IRONWORKING INDUSTRY THROUGHOUT THE UNITED STATES OF AMERICA AND CANADA.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

Yes No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?

Yes No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ including grants of \$) (Revenue \$)

SERVES AS THE BARGAINING REPRESENTATIVE FOR LABORERS IN THE IRONWORKING INDUSTRY -- ORGANIZES WORKERS, NEGOTIATES BETTER WAGES AND BENEFITS, PROMOTES FAIR LABOR STANDARDS AND PRACTICES, TRAINS WORKERS TO MEET EMPLOYER NEEDS AND TO ADVANCE THEIR OWN SKILLS, AND DEVELOPS ENHANCEMENTS IN WORKPLACE SAFETY AND EFFICIENCY.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe in Schedule O.)
(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses ▶

Part IV Checklist of Required Schedules

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>		No
2	Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions.		No
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i> 🗳️	Yes	
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i> 🗳️	Yes	
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i> 🗳️		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i> 🗳️		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> 🗳️		No
9	Did the organization report an amount in Part X, line 21 for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i> 🗳️		No
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi endowments? <i>If "Yes," complete Schedule D, Part V</i> 🗳️		No
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI.</i> 🗳️	Yes	
b	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i> 🗳️	Yes	
c	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i> 🗳️		No
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i> 🗳️		No
e	Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> 🗳️	Yes	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)?	Yes	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i> 🗳️		No
b	Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i> 🗳️	Yes	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	Yes	
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>	Yes	
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i> 🗳️	Yes	
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i> 🗳️		No
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I.</i> See instructions.		No
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		No
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		No
20a	Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		No
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	Yes	

Part IV Checklist of Required Schedules (continued)

		Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		No
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		No
24b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
24d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		
25b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		
26	Did the organization report any amount on Part X, line 5 or 22 for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons?		No
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		No
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
28a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>		No
28b	A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>	Yes	
28c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>		No
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions?		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3?		No
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	Yes	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	Yes	
35b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	Yes	
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		No
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O.	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance
 Check if Schedule O contains a response or note to any line in this Part V

		Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable		
1b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable		
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Main form area containing questions 2a through 17, including sub-questions a-e for various sections, and corresponding answer boxes.

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members... 1b Enter the number of voting members included... 2 Did any officer, director, trustee... 3 Did the organization delegate control... 4 Did the organization make any significant changes... 5 Did the organization become aware... 6 Did the organization have members... 7a Did the organization have members... 7b Are any governance decisions... 8 Did the organization contemporaneously document... 8a The governing body... 8b Each committee... 9 Is there any officer, director, trustee...

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters... 10b If "Yes," did the organization have written policies... 11a Has the organization provided a complete copy... 11b Describe on Schedule O the process... 12a Did the organization have a written conflict of interest policy... 12b Were officers, directors, or trustees... 12c Did the organization regularly and consistently monitor... 13 Did the organization have a written whistleblower policy... 14 Did the organization have a written document retention... 15 Did the process for determining compensation... 15a The organization's CEO... 15b Other officers or key employees... 16a Did the organization invest in, contribute assets to... 16b If "Yes," did the organization follow a written policy...

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed
18 Section 6104 requires an organization to make its Form 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records:
JAMES MAHONEY 1750 NEW YORK AVE NW STE 700 WASHINGTON, DC 20006 (202) 383-4830

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."

- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

- List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee;	Officer	Key employee	Highest compensated employee			
(1) Eric Dean General President	50.0 3.0	X		X			482,068	0	72,258
(2) Ron Piksa General Secretary	50.0 3.0	X		X			392,663	0	67,410
(3) Kevin Hilton CEO OF IMPACT	50.0 0.0				X		331,585	0	113,352
(4) Kenneth Dean General Treasurer	50.0 3.0	X		X			347,190	0	83,734
(5) James Mahoney 3rd General Vice President	50.0 0.0	X		X			262,952	0	108,318
(6) Lee Worley EXECUTIVE DIRECTOR	50.0 0.0				X		262,952	0	108,318
(7) Kevin Byrnes EX ASSIT. TO GP/CHIEF OF STAFF	50.0 0.0				X		294,369	0	76,017
(8) Steven Rank EXECUTIVE DIRECTOR	50.0 0.0				X		263,439	0	98,555
(9) Stephen Sweeney 1st General Vice President	50.0 0.0	X		X			263,439	0	98,179
(10) David Beard 6TH GENERAL VICE PRESIDENT	50.0 0.0	X		X			263,439	0	97,782
(11) COLIN MILLARD Excecutive Assistant	50.0 0.0				X		262,528	0	97,892
(12) Michael Baker 7th General Vice President	50.0 0.0	X		X			262,528	0	97,786
(13) Steve Pendergrass 4th General Vice President	50.0 0.0	X		X			263,276	0	96,746
(14) John Bielak Executive Director	50.0 0.0				X		262,952	0	92,425
(15) Gregory Jarrell 9th General Vice President	50.0 0.0	X		X			259,302	0	81,562
(16) Kevin Bryenton 2nd General Vice President	50.0 0.0	X		X			262,347	0	78,115
(17) Kendall Martin 8th General Vice President	50.0 0.0	X		X			262,528	0	77,726

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants, and Other Similar Amounts					
1a Federated campaigns					
b Membership dues					
c Fundraising events					
d Related organizations					
e Government grants (contributions)					
f All other contributions, gifts, grants, and similar amounts not included above					
g Noncash contributions included in lines 1a - 1f:\$					
h Total. Add lines 1a-1f					0

Program Service Revenue		Business Code				
2a	MEMBERSHIP DUES AND ASSESSMENTS	900099	49,165,524	49,165,524		
b	ADMINISTRATIVE EXPENSE REIMBURSEMENTS	900099	10,861,997	10,861,997		
c						
d						
e						
f	All other program service revenue.					
g	Total. Add lines 2a-2f.		60,027,521			

Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		3,547,490			3,547,490		
	4	Income from investment of tax-exempt bond proceeds		0			0		
	5	Royalties		0			0		
	6a	Gross rents	(i) Real						
			(ii) Personal						
			6b	Less: rental expenses					
			6c	Rental income or (loss)	0	0			0
	d	Net rental income or (loss)		0			0		
	7a	Gross amount from sales of assets other than inventory	(i) Securities	25,177,035					
			(ii) Other		23,835				
			7b	Less: cost or other basis and sales expenses	25,534,181				
			7c	Gain or (loss)	-357,146	23,835			
	d	Net gain or (loss)		-333,311			-333,311		
	8a	Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a		0			0	
			8b	Less: direct expenses	0				
c			Net income or (loss) from fundraising events		0			0	
9a	Gross income from gaming activities. See Part IV, line 19	9a		0			0		
		9b	Less: direct expenses	0					
		c	Net income or (loss) from gaming activities		0			0	
10a	Gross sales of inventory, less returns and allowances	10a		62,454			62,454		
		10b	Less: cost of goods sold	780					
		c	Net income or (loss) from sales of inventory		61,674			61,674	

Other Revenue Misc Amt	11a	MISCELLANEOUS	Business Code				
			900099	224,320			224,320
	b						
	c						
	d	All other revenue					
	e	Total. Add lines 11a-11d			224,320		
12 Total revenue. See instructions				63,527,694	60,027,521		3,438,499

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	837,500			
2 Grants and other assistance to domestic individuals. See Part IV, line 22	0			
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.	25,000			
4 Benefits paid to or for members	2,561,127			
5 Compensation of current officers, directors, trustees, and key employees	3,922,840			
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0			
7 Other salaries and wages	25,797,226			
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	4,582,099			
9 Other employee benefits	4,203,096			
10 Payroll taxes	1,587,086			
11 Fees for services (non-employees):				
a Management	0			
b Legal	666,886			
c Accounting	380,343			
d Lobbying	0			
e Professional fundraising services. See Part IV, line 17	0			
f Investment management fees	210,765			
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	79,042			
12 Advertising and promotion	0			
13 Office expenses	2,242,189			
14 Information technology	1,643,351			
15 Royalties	0			
16 Occupancy	2,380,848			
17 Travel	1,745,038			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19 Conferences, conventions, and meetings	909,175			
20 Interest	0			
21 Payments to affiliates	1,813,952			
22 Depreciation, depletion, and amortization	1,170,587			
23 Insurance	494,076			
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a LABOR ORGANIZING EXPENSES	1,716,466			
b POLITICAL EDUCATION	564,880			
c DISTRICT COUNCIL EXPENSES	107,874			
d DUES AND ASSESSMENTS	24,000			
e All other expenses	312,184			
25 Total functional expenses. Add lines 1 through 24e	59,977,630			
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part IX

		(A) Beginning of year		(B) End of year
Assets	1 Cash-non-interest-bearing	14,452,429	1	10,990,716
	2 Savings and temporary cash investments	383,286	2	0
	3 Pledges and grants receivable, net	0	3	0
	4 Accounts receivable, net	0	4	0
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons	0	5	0
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)	0	6	0
	7 Notes and loans receivable, net	0	7	0
	8 Inventories for sale or use	0	8	0
	9 Prepaid expenses and deferred charges	0	9	0
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 11,575,356		
	b Less: accumulated depreciation	10b 6,811,936	4,978,762	10c 4,763,420
	11 Investments—publicly traded securities	95,059,038	11	102,376,153
	12 Investments—other securities. See Part IV, line 11	6,418,621	12	6,418,621
	13 Investments—program-related. See Part IV, line 11	0	13	0
	14 Intangible assets	0	14	0
	15 Other assets. See Part IV, line 11	16,753	15	2,043
16 Total assets: Add lines 1 through 15 (must equal line 33)	121,308,889	16	124,550,953	
Liabilities	17 Accounts payable and accrued expenses	0	17	0
	18 Grants payable	0	18	0
	19 Deferred revenue	0	19	0
	20 Tax-exempt bond liabilities	0	20	0
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	0	21	0
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons	0	22	0
	23 Secured mortgages and notes payable to unrelated third parties	0	23	0
	24 Unsecured notes and loans payable to unrelated third parties	0	24	0
25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17 - 24). Complete Part X of Schedule D	106,904	25	585,547	
26 Total liabilities. Add lines 17 through 25	106,904	26	585,547	
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	121,201,985	27	123,965,406
	28 Net assets with donor restrictions	0	28	0
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	121,201,985	32	123,965,406
33 Total liabilities and net assets/fund balances	121,308,889	33	124,550,953	

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

Table with 10 rows for reconciliation of net assets. Columns include line number, description, and amount. Total revenue is 63,527,694 and total expenses are 59,977,630.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

Table for financial reporting questions. Includes questions about accounting methods, compilation, and auditing. Columns for Yes and No. Question 1a is answered 'Other MOD CASH'.

Additional Data

Return to Form

Software ID:

Software Version:

Form 990, Special Condition Description:

Special Condition Description

Political Campaign and Lobbying Activities
For Organizations Exempt From Income Tax Under section 501(c) and section 527

▶ **Complete if the organization is described below.** ▶ **Attach to Form 990 or Form 990-EZ.**
▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

If the organization answered "Yes" on Form 990, Part IV, Line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes" on Form 990, Part IV, Line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes" on Form 990, Part IV, Line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of the organization INTERNATIONAL ASSN OF BRIDGE STRUCTURAL ORNAMENTAL AND REINFORCING IRON WORKERS	Employer identification number 43-0337330
--	---

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

1 Provide a description of the organization's direct and indirect political campaign activities in Part IV. See instructions for definition of "political campaign activities."

2 Political campaign activity expenditures. See instructions ▶ \$ _____

3 Volunteer hours for political campaign activities. See instructions _____

Part I-B Complete if the organization is exempt under section 501(c)(3).

1 Enter the amount of any excise tax incurred by the organization under section 4955 \$ _____

2 Enter the amount of any excise tax incurred by organization managers under section 4955 \$ _____

3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? Yes No

4a Was a correction made? Yes No

b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

1 Enter the amount directly expended by the filing organization for section 527 exempt function activities \$ _____

2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ \$ _____

3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b..... \$ _____

4 Did the filing organization file **Form 1120-POL** for this year? Yes No

5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.
(1) IRONWORKERS POL ACTION LEAGUE	1750 NEW YORK AVE NW WASHINGTON, DC 20006	52-1302076		1,509,407
2				
3				
4				
5				
6				

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A** Check if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B** Check if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)	(a) Filing organization's totals	(b) Affiliated group totals												
1a Total lobbying expenditures to influence public opinion (grass roots lobbying)														
b Total lobbying expenditures to influence a legislative body (direct lobbying)														
c Total lobbying expenditures (add lines 1a and 1b)														
d Other exempt purpose expenditures														
e Total exempt purpose expenditures (add lines 1c and 1d)														
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.														
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:35%;">If the amount on line 1e, column (a) or (b) is:</th> <th style="width:65%;">The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>	If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:													
Not over \$500,000	20% of the amount on line 1e.													
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.													
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.													
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.													
Over \$17,000,000	\$1,000,000.													
g Grassroots nontaxable amount (enter 25% of line 1f)														
h Subtract line 1g from line 1a. If zero or less, enter -0-														
i Subtract line 1f from line 1c. If zero or less, enter -0-														
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?	<input type="checkbox"/> Yes <input type="checkbox"/> No													

4-Year Averaging Period Under Section 501(h)
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?			
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c Media advertisements?			
d Mailings to members, legislators, or the public?			
e Publications, or published or broadcast statements?			
f Grants to other organizations for lobbying purposes?			
g Direct contact with legislators, their staffs, government officials, or a legislative body?			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i Other activities?			
j Total. Add lines 1c through 1i			
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?	1 Yes	
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	No
3 Did the organization agree to carry over lobbying and political expenditures from the prior year?	3	No

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

1 Dues, assessments and similar amounts from members	1	
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a Current year	2a	
b Carryover from last year	2b	
c Total	2c	
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues .	3	
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5 Taxable amount of lobbying and political expenditures. See Instructions	5	

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions), and Part II-B, line 1. Also, complete this part for any additional information.

Return Reference	Explanation

Additional Data

Return to Form

Software ID:
Software Version:

Supplemental Financial Statements

2022

Open to Public Inspection

Complete if the organization answered "Yes," on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

Department of the Treasury Internal Revenue Service

Name of the organization INTERNATIONAL ASSN OF BRIDGE STRUCTURAL ORNAMENTAL AND REINFORCING IRON WORKERS

Employer identification number

43-0337330

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two questions about donor/donor advisor notification.

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Table with 2 columns: Description, Held at the End of the Year. Rows include purpose(s) of conservation easements, number of easements, modified easements, states where property is located, monitoring policy, hours devoted, expenses incurred, and requirements of section 170(h)(4).

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Table with 2 columns: Description, Amount. Rows include elected not to report art/historical treasures, elected to report art/historical treasures, and amounts required to be reported under FASB ASC 958.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3** Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):
- a** Public exhibition
 - b** Scholarly research
 - c** Preservation for future generations
 - d** Loan or exchange programs
 - e** Other
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5** During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? . . . **Yes** **No**

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? **Yes** **No**
- b** If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|--|-----------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? **Yes** **No**
- b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

Part V Endowment Funds.

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment ▶
 - b** Permanent endowment ▶
 - c** Term endowment ▶
- The percentages on lines 2a, 2b, and 2c should equal 100%.

- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|--|---------------|----|
| (i) Unrelated organizations | 3a(i) | |
| (ii) Related organizations | 3a(ii) | |
| b If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R? | 3b | |
- 4** Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		775,339	371,942	403,397
d Equipment		9,430,578	5,426,256	4,004,322
e Other		1,369,439	1,013,738	355,701
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c.) . . . ▶				4,763,420

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other _____		
(A) 1,154.677 UNITS	1,223,520	C
(B) STOCK - 312,818.000 SHARES	5,195,101	C
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.)	6,418,621	

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col.(B) line 13.)		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col.(B) line 15.)	

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	0
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col.(B) line 25.)	585,547

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d		2e
3	Subtract line 2e from line 1		3
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b		4c
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)		5

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d		2e
3	Subtract line 2e from line 1		3
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b		4c
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)		5

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Return Reference	Explanation
PART X, LINE 2 - FIN 48 FOOTNOTE:	Management has evaluated the tax positions taken by the Association and its affiliates and concluded that as of June 30, 2023 and 2022 there are no uncertain positions taken or expected to be taken that would require disclosure in the consolidated financial statements. The Association is subject to routine audits by taxing jurisdictions; however, there are currently no audits in progress for any tax periods. In addition, there have been no tax related interest or penalties for the periods presented in these financial statements. Should such penalties and interest be paid, the Association's policy is to recognize them as operating expenses.

Additional Data

[**Return to Form**](#)

Software ID:
Software Version:

2022

Open to Public Inspection

Statement of Activities Outside the United States

- ▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 14b, 15, or 16.
- ▶ Attach to Form 990.
- ▶ Go to www.irs.gov/Form990 for instructions and the latest information.

SCHEDULE F (Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization
INTERNATIONAL ASSN OF BRIDGE STRUCTURAL
ORNAMENTAL AND REINFORCING IRON WORKERS

Employer identification number
43-0337330

Part I General Information on Activities Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 14b.

- 1 For grantmakers.** Does the organization maintain records to substantiate the amount of its grants or other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No
- 2 For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.

3 Activities per Region. (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in the region	(d) Activities conducted in region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in the region	(f) Total expenditures for and investments in the region
(1) North America	1	15	Program Services	SEE PART IV	6,786,177
(2) Europe (Including Iceland and Greenland)			Grant		25,000
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					
(11)					
(12)					
(13)					
(14)					
(15)					
(16)					
(17)					
3a Sub-total	1	15			6,811,177
b Total from continuation sheets to Part I					
c Totals (add lines 3a and 3b)	1	15			6,811,177

Part II Grants and Other Assistance to Organizations or Entities Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)
(1)			Europe (Including Iceland and Greenland)	PROGRAM SUPPORT	25,000	CHECK			
(2)									
(3)									
(4)									
(5)									
(6)									
(7)									
(8)									
(9)									
(10)									
(11)									
(12)									
(13)									
(14)									
(15)									
(16)									

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter 1

3 Enter total number of other organizations or entities 0

Part III Grants and Other Assistance to Individuals Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 16.

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of noncash assistance	(g) Description of noncash assistance	(h) Method of valuation (book, FMV, appraisal, other)
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							
(13)							
(14)							
(15)							
(16)							
(17)							
(18)							

Part IV Foreign Forms

- 1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)* Yes No
- 2 Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to separately file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A; don't file with Form 990)* Yes No
- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons with Respect to Certain Foreign Corporations. (see Instructions for Form 5471)* Yes No
- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. (see Instructions for Form 8621)* . Yes No
- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons with Respect to Certain Foreign Partnerships (see Instructions for Form 8865)* Yes No
- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see Instructions for Form 5713; don't file with Form 990).* Yes No

Additional Data

Software ID:

Software Version:

**Schedule I
(Form 990)**

Department of the
Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments and Individuals in the United States**

Complete if the organization answered "Yes," on Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

**Open to Public
Inspection**

Name of the organization
INTERNATIONAL ASSN OF BRIDGE STRUCTURAL
ORNAMENTAL AND REINFORCING IRON WORKERS

Employer identification number
43-0337330

Part I General Information on Grants and Assistance

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

(a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) ARISE CHICAGO 1436 W RANDOLPH STREET SUITE 202 CHICAGO,IL 60607	20-1072983	501(C)(3)	25,000				PROGRAM SUPPORT
(2) SMWI SCHOLARSHIP FOUNDATION 1750 NEW YORK AVE NW WASHINGTON,DC 20006	52-1473935	501(C)(3)	12,000				PROGRAM SUPPORT
(3) UNION SPORTSMEN'S ALLIANCE 3340 PERIMETER HILL DR NASHVILLE,TN 37211	27-2345009	501(C)(4)	5,500				PROGRAM SUPPORT
(4) CHICAGO FEDERATION OF LABOR WORKERS 130 E RANDOLPH ST CHICAGO,IL 60601	36-3977262	501(C)(3)	43,000				PROGRAM SUPPORT
(5) CMRAVE 815 16TH STREET NW SUITE 600 WASHINGTON,DC 20006	43-1972568	501(C)(3)	12,000				GENERAL SUPPORT
(6) ECONOMIC POLICY INSTITUTE 1225 EYE ST NW STE 600 WASHINGTON,DC 20005	52-1368964	501(C)(3)	20,000				PROGRAM SUPPORT
(7) DIABETES RESEARCH INSITUTE FOUNDATION 200 S Park Rd Hollywood,FL 33021	59-1361955	501(c)(3)	7,500				PROGRAM SUPPORT
(8) GOSNOLD INC 200 Ter Heun Dr FALMOUTH,MA 02540	04-2502970	501(C)(3)	25,000				PROGRAM SUPPORT
(9) TEXAS AFL-CIO Ste 200 1106 Lavaca St Austin,TX 78701	74-1289747	501(C)(5)	10,000				PROGRAM SUPPORT
(10) FRIENDS OF LONNIE STEPHENSON PO Box 720 NEWBURG,MD 20664			8,000				PROGRAM SUPPORT
(11) TVTLC-TVA LABOR-MANAGEMENT CONFERENCE 400 W Summit Hill DR Knoxville,TX 37902	26-0655041	501(C)(5)	5,295				PRGRAM SUPPORT
(12) Iron workers Local Union 55 1080 Atlantic Ave TOLEDO,OH 43609	34-4269617	501(C)(5)	13,000				PROGRAM SUPPORT

- 2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table 7
- 3** Enter total number of other organizations listed in the line 1 table 5

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					

Part IV Supplemental Information. Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

Return Reference	Explanation
PART I, LINE 2 - MONITORING OF GRANT FUNDS:	THE ORGANIZATION DOES NOT MONITOR THE USE OF GRANT FUNDS ONCE THEY BEEN DISBURSED TO THE RECIPIENT.

Additional Data

Return to Form

Software ID:
Software Version:

Schedule J
(Form 990)

Compensation Information

OMB No. 1545-0047

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

- ▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 23.**
- ▶ **Attach to Form 990.**
- ▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

2022

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
INTERNATIONAL ASSN OF BRIDGE STRUCTURAL
ORNAMENTAL AND REINFORCING IRON WORKERS

Employer identification number
43-0337330

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|--|
| <input checked="" type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input checked="" type="checkbox"/> Tax idemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef) |

b If any of the boxes on Line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked on Line 1a?

3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|--|--|
| <input type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment?
 - b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?
 - c** Participate in, or receive payment from, an equity-based compensation arrangement?
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization?
 - b** Any related organization?
- If "Yes," on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization?
 - b** Any related organization?
- If "Yes," on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described in lines 5 and 6? If "Yes," describe in Part III.

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III.

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
1b	Yes	
2	Yes	
4a		No
4b	Yes	
4c		No
5a		
5b		
6a		
6b		
7		
8		
9		

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

Note. The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2, 1099-MISC compensation, and/or 1099-NEC			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 Eric Dean General President	(i)	421,928	0	60,140	40,797	31,461	554,326	0
	(ii)	0	0	0	0	0	0	0
2 Ron Piksa General Secretary	(i)	335,254	0	57,409	36,132	31,278	460,073	0
	(ii)	0	0	0	0	0	0	0
3 Kenneth Dean General Treasurer	(i)	295,614	0	51,576	52,928	30,806	430,924	0
	(ii)	0	0	0	0	0	0	0
4 Stephen Sweeney 1st General Vice President	(i)	225,640	0	37,799	59,037	39,142	361,618	0
	(ii)	0	0	0	0	0	0	0
5 Kevin Bryenton 2nd General Vice President	(i)	225,947	0	36,400	62,363	15,752	340,462	0
	(ii)	0	0	0	0	0	0	0
6 James Mahoney 3rd General Vice President	(i)	225,640	0	37,312	78,345	29,973	371,270	0
	(ii)	0	0	0	0	0	0	0
7 Steve Pendergrass 4th General Vice President	(i)	225,640	0	37,636	66,773	29,973	360,022	0
	(ii)	0	0	0	0	0	0	0
8 William Woodward former 5th general VP	(i)	114,990	0	18,599	67,809	29,295	230,693	0
	(ii)	0	0	0	0	0	0	0
9 Kevin Hilton CEO OF IMPACT	(i)	293,921	0	37,664	73,397	39,955	444,937	0
	(ii)	0	0	0	0	0	0	0
10 Kevin Byrnes EX ASSIT. TO GP/CHIEF OF STAFF	(i)	255,204	0	39,165	45,692	30,325	370,386	0
	(ii)	0	0	0	0	0	0	0
11 Steven Rank EXECUTIVE DIRECTOR	(i)	225,640	0	37,799	59,413	39,142	361,994	0
	(ii)	0	0	0	0	0	0	0
12 Lee Worley EXECUTIVE DIRECTOR	(i)	225,640	0	37,312	78,345	29,973	371,270	0
	(ii)	0	0	0	0	0	0	0
13 David Beard 6TH GENERAL VICE PRESIDENT	(i)	225,640	0	37,799	67,809	29,973	361,221	0
	(ii)	0	0	0	0	0	0	0
14 Michael Baker 7th General Vice President	(i)	225,640	0	36,888	67,813	29,973	360,314	0
	(ii)	0	0	0	0	0	0	0
15 Kendall Martin 8th General Vice President	(i)	225,640	0	36,888	38,584	39,142	340,254	0
	(ii)	0	0	0	0	0	0	0
16 Gregory Jarrell 9th General Vice President	(i)	221,990	0	37,312	67,943	13,619	340,864	0
	(ii)	0	0	0	0	0	0	0
17 John Bielak Executive Director	(i)	225,640	0	37,312	53,283	39,142	355,377	0
	(ii)	0	0	0	0	0	0	0
18 DAVID OSBORNE 9th General Vice President	(i)	211,003	0	36,594	20,367	38,879	306,843	0
	(ii)	0	0	0	0	0	0	0
19 COLIN MILLARD Executive Assistant	(i)	225,640	0	36,888	58,774	39,118	360,420	0
	(ii)	0	0	0	0	0	0	0

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Return Reference	Explanation
PART I, LINE 1A - TAX INDEMNIFICATION AND GROSS-UP PAYMENTS:	REIMBURSEMENT FOR TRANSPORTATION AND TRAVEL AWAY FROM HOME (INCLUDING TAX GROSS-UP). CONSIDERED TAXABLE COMPENSATION.
PART I, LINE 1A - FIRST-CLASS TRAVEL:	THE GENERAL PRESIDENT AND CERTAIN OFFICERS/STAFF AS AUTHORIZED BY THE GENERAL PRESIDENT MAY TRAVEL FIRST CLASS ON OFFICIAL UNION BUSINESS WHICH IS NOT DEEMED TAXABLE COMPENSATION.
PART I, LINE 4B - SUPPLEMENTAL NONQUALIFIED RETIREMENT PLAN:	THE TRUSTEES OF THE BRIDGE AND IRON WORKERS STAFF RETIREMENT PLAN FROM TIME TO TIME SHALL SELECT THOSE EMPLOYEES WHO ARE ELIGIBLE TO PARTICIPATE IN THE SUPPLEMENTAL PLAN. THE EMPLOYEES SELECTED SHALL CONSIST OF THE CONSTITUTIONAL OFFICERS (AS DEFINED IN THE CONSTITUTION OF THE IABSORIW) AND WHO WOULD OTHERWISE RECEIVE BENEFITS PAYABLE FROM THE RETIREMENT PLAN EXCEPT FOR THE LIMITATIONS OF IRC SECTIONS 401(A)(17) OR 415. AN EMPLOYEE THAT PARTICIPATES IN THE SUPPLEMENTAL PLAN IS ELIGIBLE TO RECEIVE A BENEFIT UPON THE OCCURANCE OF EITHER RETIRING FROM THE EMPLOYMENT OF IABSORIW OR AFTER HE BEGINS TO RECEIVE A MANDATORY DISTRIBUTION PURSUANT TO LANGUAGE WITHIN THE RETIREMENT PLAN. PAYMENT OF THE EXCESS BENEFITS IS INTENDED TO PROVIDE CERTAIN PARTICIPANTS WITH A BENEFIT EQUAL TO ANY REDUCTION IN NORMAL RETIREMENT BENEFITS OR EARLY RETIREMENT BENEFITS UNDER THE RETIREMENT PLAN, RESULTING FROM THE LIMITATIONS IMPOSED UNDER IRC SECTION 415 AND/OR IRC SECTION 401(A)(17). THE FIRST YEAR OF PAYMENT TO THE PARTICIPANT WILL PAY A PORTION OF THE BENEFIT IN A LUMP SUM DISTRIBUTION. SUCH PARTIAL LUMP-SUM PAYMENT SHALL BE NOT LESS THAN THE APPLICABLE PERCENTAGE REQUIRED TO MEET THE MINIMUM FEDERAL WITHHOLDING AMOUNT FOR ONE-TIME PAYMENTS, NOT MORE THAN FIFTY (50) PERCENT OF THE PRESENT VALUE OF THE BENEFIT PAYABLE. FOR PURPOSES OF DETERMINING THE PRESENT VALUE OF SUCH BENEFIT, THE MORTALITY TABLE AND INTEREST RATE USED SHALL BE THE SAME AS USED BY THE RETIREMENT PLAN FOR FUNDING PURPOSES. ALL FUTURE BENEFIT PAYMENTS SHALL BE SUBJECT TO A CORRESPONDING ACTUARIAL REDUCTION. IN NO INSTANCE SHALL THE TOTAL OF THE BENEFITS PAYABLE FROM THE COMBINATION OF THE RETIREMENT PLAN AND THE SUPPLEMENTAL PLAN EXCEED THE BENEFITS, WHICH WOULD OTHERWISE HAVE BEEN PAID FROM THE RETIREMENT PLAN ALONE IN THE ABSENCE OF THE LIMITATIONS OF THE IRC SECTION 401(A)(17) OR 415.
PART II, COLUMN C - DEFERRED COMPENSATION:	THIS REPRESENTS THE ANNUAL INCREASE IN ACTUARIAL VALUE OF A QUALIFIED DEFINED BENEFIT PLAN, AS CALCULATED BY THE PLAN ACTUARY. THIS DOES NOT REPRESENT ACTUAL CASH OUTLAYS.

Additional Data

Return to Form

Software ID:

Software Version:

Schedule L
(Form 990)

Transactions with Interested Persons

OMB No. 1545-0047

2022

Open to Public Inspection

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.**
▶ **Attach to Form 990 or Form 990-EZ.**

▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

Department of the Treasury
Internal Revenue Service

Name of the organization
INTERNATIONAL ASSN OF BRIDGE STRUCTURAL
ORNAMENTAL AND REINFORCING IRON WORKERS

Employer identification number

43-0337330

Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and section 501(c)(29) organizations only).
Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
				Yes	No

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958. _____

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization. ▶ \$. ▶ _____

Part II Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
			To	From			Yes	No	Yes	No	Yes	No

Total ▶ \$ _____

Part III Grants or Assistance Benefiting Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance

Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) SEE PART V					

Part V Supplemental Information

Provide additional information for responses to questions on Schedule L (see instructions).

Return Reference	Explanation
RELATIONSHIP BETWEEN INTEREST PERSONS AND THE ORGANIZATION	NAME OF INTERESTED PERSON: BENJAMIN PISKA RELATIONSHIP BETWEEN INTERESTED PERSON AND THE ORGANIZATION: SON OF RONALD PIKSA, OFFICER AMOUNT OF TRANSACTION: \$127,779 DESCRIPTION OF TRANSACTION: WAGES SHARING OF ORGANIZATION'S REVENUES? NO

Additional Data

Return to Form

Software ID:
Software Version:

SCHEDULE O
(Form 990)**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Go to www.irs.gov/Form990 for the latest information.

2022**Open to Public
Inspection**Department of the Treasury
Internal Revenue ServiceName of the organization
INTERNATIONAL ASSN OF BRIDGE STRUCTURAL
ORNAMENTAL AND REINFORCING IRON WORKERS

Employer identification number

43-0337330

Return Reference	Explanation
PART VI, SECTION A, LINE 1 - GENERAL EXECUTIVE BOARD:	THE GENERAL EXECUTIVE BOARD SHALL CONSIST OF THE GENERAL PRESIDENT, GENERAL SECRETARY, AND A GENERAL OFFICER TO BE SELECTED FROM TIME TO TIME (AS A TEMPORARY MEMBER OF THE GENERAL EXECUTIVE BOARD) BY THE GENERAL PRESIDENT. THE GENERAL EXECUTIVE BOARD IS ENTRUSTED TO MAKE THE DAY-TO-DAY DECISIONS AS PROVIDED BY THE INTERNATIONAL ASSOCIATION'S CONSTITUTION. DECISIONS OF THE GENERAL EXECUTIVE BOARD MAY BE APPEALED TO THE GENERAL EXECUTIVE COUNCIL (THE GOVERNING BODY OF THE INTERNATIONAL ASSOCIATION) WITHIN ONE YEAR FROM THE DATE THE GENERAL EXECUTIVE BOARD MADE ITS DECISION.
PART VI, SECTION A, LINE 6 - MEMBERS OF ORGANIZATION:	THIS ORGANIZATION SHALL CONSIST OF AN UNLIMITED NUMBER OF BRIDGE, STRUCTURAL, ORNAMENTAL, REINFORCED CONCRETE IRON WORKERS', MACHINERY MOVERS', STONE DERRICK, SHOP AND NAVY YARD RIGGERS REGIONAL LOCAL UNIONS, AND THE VARIOUS MEMBERS THEREOF, VERSED IN THE DUTIES OF SOME BRANCH OF THE TRADE AS SET FORTH, OF GOOD MORAL CHARACTER AND COMPETENT TO DEMAND STANDARD WAGES.
PART VI, SECTION A, LINE 7A - ELECTION OF OFFICERS:	The officers of this International Association shall consist of a General President, twelve (12) General Vice Presidents, a General Secretary and a General Treasurer, not more than one of whom shall be from any one Local Union, to be elected from among the delegates by the regular Convention, and shall hold their offices until their successors are duly elected and qualified.
PART VI, SECTION B, LINE 11B - REVIEW PROCESS OF FORM 990:	THE FORM 990 IS REVIEWED BY MANAGEMENT PRIOR TO SIGNATURE AND SUBMISSION TO THE INTERNAL REVENUE SERVICE.
PART VI, SECTION B. LINE 12C - conflict of interest policy compliance:	ANY OFFICER, EMPLOYEE, OR MEMBER OF A COMMITTEE with a financial interest, or who thinks that he or she is in circumstances that might lead to a conflict of interest, must disclose the interest or circumstances immediately to the General Executive Board (GEB) (or a Conflict of Interest Committee appointed by the GEB (Committee)). In the event immediate disclosure is not possible, then disclosure must be done annually.
PART VI, SECTION B, LINES 15A & 15B - PROCESS FOR DETERMINING COMPENSATION:	THE SALARIES OF THE OFFICERS ARE WRITTEN IN THE CONSTITUTION (WHICH CAN BE AMENDED UPON A 3/4 APPROVAL OF THE REGULAR CONVENTION DELEGATES) FOR EACH JANUARY 1ST AFTER, THE INCREASE IN EACH OFFICERS SALARIES SHALL BE BASED ON THE AVERAGE INCREASE NEGOTIATED FOR IRONWORKERS IN THE UNITED STATES AND CANADA. THE SALARIES WERE LAST APPROVED BY THE MEMBERSHIP IN 2016.
PART VI, SECTION C, LINE 19 - availability of documents, policies & f/s:	THE ORGANIZATION DOES NOT MAKE ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC.
PART VII, SECTION A, COLUMN F - AMOUNT OF OTHER COMPENSATION:	\$1,095,604 REPRESENTS THE AMOUNT CALCULATED BY THE PLAN ACTUARY AS TO THE INCREASE IN ACTUARIAL VALUE IN DEFINED BENEFITS. THIS AMOUNT REPORTED DOES NOT CONSTITUTE ACTUAL OUTLAYS OF COMPENSATION TO THE OFFICERS AND HIGHLY COMPENSATED EMPLOYEES.
PART XI, LINE 9 - OTHER CHANGES IN NET ASSETS:	(\$827,974) LOSS RECOGNIZED UNDER THE EQUITY METHOD OF ACCOUNTING \$111,331 FINANCIAL STATEMENTS RELEASED AFTER FY2022 FORM 990 FILING ----- (\$716,643) NET OTHER CHANGES IN NET ASSETS
PART XII, LINE 1 - METHOD OF ACCOUNTING:	The financial statements have been prepared using the modified cash basis of accounting, a basis of accounting other than accounting principles generally accepted in the United States of America ("U.S. GAAP"). Generally, revenue is recognized when received rather than when earned and expenses are recorded when paid rather than when the obligation is incurred. However, the investment in United Unions, Inc. ("UUI") is accounted for using the equity method, fixed assets are capitalized and depreciated, transactions as a result of payroll processing are accrued, amounts collected on behalf of related entities are accrued and loans are recorded as liabilities. With the exception of UUI, as noted above, investments are carried at cost. Leases are also not capitalized in accordance with Accounting Standards Codification Topic 842, Leases ("ASC 842"). The consolidated financial statements are not intended to present the Association's financial position and activities in conformity with U.S. GAAP.

Additional Data

Return to Form

Software ID:

Software Version:

**SCHEDULE R
(Form 990)**

Related Organizations and Unrelated Partnerships

OMB No. 1545-0047
2022
Open to Public Inspection

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.**
▶ **Attach to Form 990.**
▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

Department of the Treasury
Internal Revenue Service

Name of the organization
INTERNATIONAL ASSN OF BRIDGE STRUCTURAL
ORNAMENTAL AND REINFORCING IRON WORKERS

Employer identification number
43-0337330

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) IRONWORKERS POLITICAL EDUCATION FUND 1750 NEW YORK AVENUE NW WASHINGTON, DC 20006 91-2078577	POLITICAL ORG	DC	527		IABSORIW	Yes	
(2) JOHN H LYONS SR SCHOLARSHIP FOUNDATION 1750 NEW YORK AVENUE NW WASHINGTON, DC 20006 94-3396724	SCHOLARSHIPS	DC	501(c)(3)	12B	IABSORIW	Yes	
(3) IRONWORKERS POLITICAL ACTION LEAGUE 1750 NEW YORK AVENUE NW WASHINGTON, DC 20006 52-1302076	POLITICAL ORG	DC	527		IABSORIW	Yes	
(4) IRONWORKERS POLITICAL ACTION COMMITTEE 1750 NEW YORK AVENUE NW WASHINGTON, DC 20006 27-2064880	POLITICAL ORG	DE	527		IABSORIW	Yes	

Part III Identification of Related Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income(related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

Part IV Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

- a** Receipt of **(i)** interest, **(ii)** annuities, **(iii)** royalties, or **(iv)** rent from a controlled entity
- b** Gift, grant, or capital contribution to related organization(s)
- c** Gift, grant, or capital contribution from related organization(s)
- d** Loans or loan guarantees to or for related organization(s)
- e** Loans or loan guarantees by related organization(s)
- f** Dividends from related organization(s)
- g** Sale of assets to related organization(s)
- h** Purchase of assets from related organization(s)
- i** Exchange of assets with related organization(s)
- j** Lease of facilities, equipment, or other assets to related organization(s)
- k** Lease of facilities, equipment, or other assets from related organization(s)
- l** Performance of services or membership or fundraising solicitations for related organization(s)
- m** Performance of services or membership or fundraising solicitations by related organization(s)
- n** Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)
- o** Sharing of paid employees with related organization(s)
- p** Reimbursement paid to related organization(s) for expenses
- q** Reimbursement paid by related organization(s) for expenses
- r** Other transfer of cash or property to related organization(s)
- s** Other transfer of cash or property from related organization(s)

	Yes	No
1a		No
1b	Yes	
1c		No
1d		No
1e		No
1f		No
1g		No
1h		No
1i		No
1j		No
1k		No
1l		No
1m		No
1n	Yes	
1o	Yes	
1p		No
1q	Yes	
1r	Yes	
1s		No

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) IRONWORKERS POLITICAL EDUCATION FUND	B	1,100,000	CASH
(2) IRONWORKERS POLITICAL ACTION LEAGUE	R	94,202	CASH

Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R. See instructions.

Return Reference

Explanation

Schedule R (Form 990) 2021

Additional Data[Return to Form](#)**Software ID:****Software Version:**