

Form **990** **Return of Organization Exempt From Income Tax** OMB No. 1545-0047

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

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.

2021
Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2021 calendar year, or tax year beginning 07-01-2021, and ending 06-30-2022

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

C Name of organization: PACIFIC MARITIME ASSOCIATION
 Address: % CRAIG EPPERSON
 Doing business as:
 Number and street (or P.O. box if mail is not delivered to street address): 555 MARKET STREET Room/suite:
 City or town, state or province, country, and ZIP or foreign postal code: SAN FRANCISCO, CA 941052800

D Employer identification number: 94-2914940

E Telephone number: (415) 576-3200

F Name and address of principal officer: JAMES MCKENNA, 555 MARKET ST 3RD FL, SAN FRANCISCO, CA 941052800

G Gross receipts \$ 182,282,596

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) (6) (insert no.) 4947(a)(1) or 527

J Website: WWW.PMANET.ORG

K Form of organization: Corporation Trust Association Other ▶

L Year of formation: 1949 **M** State of legal domicile: CA

Part I Summary

1 Briefly describe the organization's mission or most significant activities:
TO NEGOTIATE AND ADMINISTER MARITIME LABOR AGREEMENTS WITH THE INTERNATIONAL LONGSHORE & WAREHOUSE UNION.

2 Check this box

3 Number of voting members of the governing body (Part VI, line 1a)	11
4 Number of independent voting members of the governing body (Part VI, line 1b)	9
5 Total number of individuals employed in calendar year 2021 (Part V, line 2a)	139
6 Total number of volunteers (estimate if necessary)	11
7a Total unrelated business revenue from Part VIII, column (C), line 12	0
7b Net unrelated business taxable income from Form 990-T, Part I, line 11	0

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	0	0
9 Program service revenue (Part VIII, line 2g)	171,765,034	180,960,860
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	8,548	7
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	1,453,861	1,321,729
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	173,227,443	182,282,596
13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	0	0
14 Benefits paid to or for members (Part IX, column (A), line 4)	0	0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	27,969,391	29,515,758
16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b Total fundraising expenses (Part IX, column (D), line 25) ▶ 0		
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	149,331,633	140,114,235
18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	177,301,024	169,629,993
19 Revenue less expenses. Subtract line 18 from line 12	-4,073,581	12,652,603

	Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)	841,134,806	1,051,779,021
21 Total liabilities (Part X, line 26)	789,323,678	983,078,281
22 Net assets or fund balances. Subtract line 21 from line 20	51,811,128	68,700,740

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. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here Signature of officer: MICHAEL WECHSLER CFO/SVP Date: 2023-04-17

Paid Preparer Use Only

Print/Type preparer's name: PricewaterhouseCoopers LLP Preparer's signature: Date: 2023-04-13 Check if self-employed PTIN: Firm's EIN ▶ Phone no. (267) 330-3000

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 (2021)

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

TO NEGOTIATE AND ADMINISTER MARITIME LABOR AGREEMENTS WITH THE INTERNATIONAL LONGSHORE & WAREHOUSE UNION. THE MEMBERSHIP OF PMA CONSISTS OF DOMESTIC CARRIERS, INTERNATIONAL CARRIERS AND STEVEDORES THAT OPERATE IN CALIFORNIA, OREGON, AND WASHINGTON. THE LABOR AGREEMENTS PMA NEGOTIATES ON BEHALF OF ITS MEMBERS COVER WAGES, EMPLOYEE BENEFITS, AND CONDITIONS OF EMPLOYMENT FOR WORKERS EMPLOYED AT LONGSHORE, MARINE CLERK, AND WALKING BOSS/FOREMAN JOBS.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [No]

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [No]

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 \$ 0 including grants of \$ 0) (Revenue \$ 0) NEGOTIATING AND ADMINISTERING LABOR AGREEMENTS.

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 0

Part IV Checklist of Required Schedules

Table with 3 columns: Question, Yes, No. Contains 11 rows of questions regarding organizational requirements and reporting.

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>	11a	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>	11b		No
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>	11c		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>	11d		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>	11e	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)? <i>If "Yes," complete Schedule D, Part X.</i>	11f	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>	12a		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>	12b	Yes	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E.</i>	13		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		No
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>	14b		No
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>	15		No
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>	16		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. See instructions.</i>	17		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>	18		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>	19		No
20a	Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H.</i>	20a		No
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
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>	21		No

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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
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d	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>		
b	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? <i>If "Yes," complete Schedule L, Part II.</i>		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):		
a	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
b	A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV.</i>	Yes	
c	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>	Yes	
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? <i>If "Yes," complete Schedule M.</i>		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I.</i>		No

		12b			
13 Section 501(c)(29) qualified nonprofit health insurance issuers.					
a Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.				13a	
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans		13b			
c Enter the amount of reserves on hand		13c			
14a Did the organization receive any payments for indoor tanning services during the tax year?				14a	No
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O				14b	
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.				15	Yes
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.				16	No
17 Section 501(c)(21) organizations. Did the trust, any disqualified person, or mine operator engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.				17	

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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

		Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.	1a		11
b Enter the number of voting members included in line 1a, above, who are independent	1b		9
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		2	Yes
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		3	No
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		4	No
5 Did the organization become aware during the year of a significant diversion of the organization's assets?		5	No
6 Did the organization have members or stockholders?		6	Yes
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		7a	Yes
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		7b	Yes
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a The governing body?		8a	Yes
b Each committee with authority to act on behalf of the governing body?		8b	Yes
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		9	No

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

		Yes	No
10a Did the organization have local chapters, branches, or affiliates?		10a	No
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		10b	
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?		11a	No
b Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a Did the organization have a written conflict of interest policy? If "No," go to line 13		12a	Yes
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?		12b	Yes
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done		12c	Yes
13 Did the organization have a written whistleblower policy?		13	Yes
14 Did the organization have a written document retention and destruction policy?		14	No
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a The organization's CEO, Executive Director, or top management official		15a	Yes
b Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		15b	Yes
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		16a	No
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		16b	

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed **CA**

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.

- Own website
- Another's website
- Upon request
- Other (explain in Schedule O)

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:
 ►CRAIG EPPERSON 555 MARKET STREET 3RD FL SAN FRANCISCO, CA 941052800 (415) 576-3200

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, 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	Former			
(1) JAMES MCKENNA CEO	40.0 2.0			X				1,132,396	0	228,137
(2) CRAIG EPPERSON SVP, SECRETARY & GEN. COUNSEL	40.0 2.0			X				792,677	0	138,219
(3) MICHAEL WECHSLER SVP Finance & Admin/CFO	40.0 2.0			X				682,262	0	190,000
(4) STEPHEN HENNESSEY SVP labor relations, COO	40.0 0.0			X				677,576	0	116,228
(5) KENNETH CHAD LINDSAY VP LABOR RELATIONS	40.0 0.0					X		356,550	0	77,232
(6) BETTYE PAGE-WILSON BENEFITS ADVISOR- WELFARE PLAN	40.0 0.0					X		304,209	0	71,238
(7) WILLIAM ALVERSON VP ACCIDENT PREV. & TRAINING	40.0 0.0					X		292,149	0	65,620
(8) William Bartelson VP, CONTRACT ADM & ARB	40.0 0.0					X		294,756	0	55,334
(9) Parin Jhaveri VP, INFORMATION TECHNOLOGY	40.0 0.0					X		293,544	0	53,863
(10) ROY AMALFITANO DIRECTOR	3.0 0.0	X						0	0	0
(11) RONNIE ARMSTRONG DIRECTOR	3.0 0.0	X						0	0	0
(12) Patrick Burgoyne DIRECTOR	3.0 0.0	X						0	0	0
(13) EDWARD A DENIKE DIRECTOR	3.0 0.0	X						0	0	0
(14) Thomas Engel DIRECTOR	3.0 0.0	X						0	0	0
(15) RON FOREST DIRECTOR	3.0 0.0	X						0	0	0
(16) AL GEBHARDT DIRECTOR	3.0 0.0	X						0	0	0

(17) Joseph Gregorio Sr
DIRECTOR

0.0	X						0	0	0
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Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(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	Former			
(18) PAUL NAZZARO DIRECTOR	3.0 0.0	X						0	0	0
(19) CHRIS PARVIN DIRECTOR	3.0 0.0	X						0	0	0
(20) GEORGE PASHA DIRECTOR	3.0 0.0	X						0	0	0

1b Sub-Total									
c Total from continuation sheets to Part VII, Section A									
d Total (add lines 1b and 1c)							4,826,119	0	995,871

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 115

	Yes	No
3 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual		No
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual	Yes	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person		No

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
MORGAN LEWIS BOCKIUS LLP, 1701 Market Street PHILADELPHIA, PA 19103	Legal Services	5,321,186
Procace Consulting Inc, 1 HARTFORD ROAD ORINDA, CA 94563	SUPPORT SERVICES	2,658,700
PACIFIC MERCHANT SHIPPING ASSOCIATI, 70 WASHINGTON ST SUITE 305 OAKLAND, CA 94607	SUPPORT SERVICES	2,395,167
Nixon Peabody LLP, One Embarcadero Center Suite 1800 SAN FRANCISCO, CA 94111	LEGAL SERVICES	1,588,824
INTEGREON MANAGED SOLUTIONS ND INC, DEPT 16807 PALANTINE, IL 60055	SUPPORT SERVICES	1,524,526

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 26

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

2a MEMBER ASSESSMENTS	Business Code				
	900099	180,960,860	180,960,860		
f All other program service revenue.					
g Total. Add lines 2a-2f.		180,960,860			

3 Investment income (including dividends, interest, and other similar amounts)		7		7
4 Income from investment of tax-exempt bond proceeds		0		
5 Royalties		0		

6a Gross rents	(i) Real		(ii) Personal				
6a							
b Less: rental expenses							
6c Rental income or (loss)		0		0			
d Net rental income or (loss)				0			

7a Gross amount from sales of assets other than inventory	(i) Securities		(ii) Other				
7a							
b Less: cost or other basis and sales expenses							
7c Gain or (loss)							
d Net gain or (loss)				0			

8 Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a	0			
	8b Less: direct expenses	0			
	c Net income or (loss) from fundraising events		0		

9 Gross income from gaming activities. See Part IV, line 19	9a	0			
	9b Less: direct expenses	0			
	c Net income or (loss) from gaming activities		0		

10a Gross sales of inventory, less returns and allowances	10a	0			
	b Less: cost of goods sold	0			
	c Net income or (loss) from sales of inventory		0		

11a MANAGEMENT FEES	900099	847,000	847,000	
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b REIMBURSEMENT BY AFFILIATE	900099	75,636	75,636	
c CUSTODIAL MANAGEMENT FEES	900099	233,885	233,885	
d All other revenue		165,208	165,208	
e Total. Add lines 11a–11d		1,321,729		
12 Total revenue. See instructions		182,282,596	182,282,589	7

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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	0			
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.	0			
4 Benefits paid to or for members	0			
5 Compensation of current officers, directors, trustees, and key employees	4,165,868			
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	18,638,245			
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	1,357,952			
9 Other employee benefits	4,002,115			
10 Payroll taxes	1,351,578			
11 Fees for services (non-employees):				
a Management	0			
b Legal	11,562,329			
c Accounting	384,820			
d Lobbying	315,600			
e Professional fundraising services. See Part IV, line 17	0			
f Investment management fees	0			
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	10,153,266			
12 Advertising and promotion	0			
13 Office expenses	2,645,733			
14 Information technology	1,832,557			
15 Royalties	0			
16 Occupancy	3,039,738			
17 Travel	398,125			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19 Conferences, conventions, and meetings	244,230			
20 Interest	0			
21 Payments to affiliates	0			
22 Depreciation, depletion, and amortization	2,560,458			
23 Insurance	1,207,634			
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 LONGSHORE DISPATCH HALLS	42,990,777			
b OTHER INDUSTRY EXPENSES	928,868			
c LONGSHORE TRAINING PROGRAMS	56,520,223			
d PAYROLL PROCESSING FEES	2,939,011			
e All other expenses	2,390,866			
25 Total functional expenses. Add lines 1 through 24e	169,629,993			
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and				

Column (c) joint costs from a combined educational campaign and fundraising solicitation. Check here 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

Table with columns for Assets, Liabilities, and Net Assets or Fund Balances. Rows include 1-33 with descriptions and values for (A) Beginning of year and (B) End of year. Total assets: 841,134,806; Total liabilities: 789,323,678; Total net assets: 51,811,128.

Part XI Reconciliation of Net Assets

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

Table with 8 rows for reconciliation of net assets. Line 1: Total revenue 182,282,596; Line 2: Total expenses 169,629,993; Line 3: Revenue less expenses 12,652,603; Line 4: Net assets at beginning of year 51,811,128.

9	Other changes in net assets or fund balances (explain in Schedule O)	9	4,237,009
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	68,700,740

Part XII **Financial Statements and Reporting**

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

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		No
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	Yes	
c If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	Yes	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		No
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.		

Form 990 (2021)

Form 990 (2021)

Additional Data

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Software Version:

Form 990, Special Condition Description:

Special Condition Description

SCHEDULE C (Form 990)

Political Campaign and Lobbying Activities

OMB No. 1545-0047

2021

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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 PACIFIC MARITIME ASSOCIATION

Employer identification number 94-2914940

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?
4a Was a correction made?
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?
5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments.

Table with 5 columns: (a) Name, (b) Address, (c) EIN, (d) Amount paid from filing organization's funds, (e) Amount of political contributions received. Rows 1-6.

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.

Table: Limits on Lobbying Expenditures. Columns: (a) Filing organization's totals, (b) Affiliated group totals. Rows 1a-1f. Includes a table for nontaxable amount.

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?

Yes 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					

Schedule C (Form 990) 2021

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	No
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	180,960,860
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	315,600
b Carryover from last year	2b	
c Total	2c	315,600
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	315,600

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

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Software ID:
Software Version:

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

2021

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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.

Table with 2 columns: Name of the organization (PACIFIC MARITIME ASSOCIATION) and Employer identification number (94-2914940)

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 3 columns: Line number, (a) Donor advised funds, (b) Funds and other accounts. Includes questions 1-6 regarding donor advised funds.

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

Table with 3 columns: Line number, Description, and Held at the End of the Year (2a-2d). Includes questions 1-9 regarding conservation easements.

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 3 columns: Line number, Description, and Amount. Includes questions 1a-1b and 2a-2b regarding art and historical treasures.

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

Table with 3 columns: Line number, Description, and Yes/No. Includes question 3 regarding collection items and question 5 regarding donations.

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:

- c Beginning balance
- d Additions during the year
- e Distributions during the year
- f Ending balance

	Amount
1c	
1d	
1e	
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:

- (i) Unrelated organizations
- (ii) Related organizations

	Yes	No
3a(i)		
3a(ii)		
3b		

b If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R?

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		4,930,975		4,930,975
b Buildings		33,225,890	13,302,024	19,923,866
c Leasehold improvements		6,772,613	4,909,611	1,863,002
d Equipment		11,426,117	8,042,461	3,383,656
e Other		33,617,608	23,974,153	9,643,455
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				39,744,954

Schedule D (Form 990) 2021

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)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.)		

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
	ASSESSMENTS COLLECTED TO FUND	909,492,652
	PAYABLE TO LONGSHORE PAYROLL	35,526,448
	ACCRUED POST-RETIREMENT BENEFITS	14,982,491
	OTHER LIABILITIES	933,135
Total. (Column (b) must equal Form 990, Part X, col.(B) line 25.)		960,934,726

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

Schedule D (Form 990) 2021

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
SCHEDULE D, PART X, LINE 2:	THE COMPANY HAD NO UNCERTAIN TAX POSITIONS TAKEN OR EXPECTED TO BE TAKEN THAT WOULD REQUIRE RECOGNITION OF A LIABILITY (OR ASSET) OR DISCLOSURE IN THE FINANCIAL STATEMENTS AT JUNE 30, 2022 AND 2021. THE COMPANY IS NO LONGER SUBJECT TO INCOME TAX EXAMINATIONS FOR THE YEARS ENDING PRIOR TO JUNE 30, 2018.

Schedule D (Form 990) 2021

Additional Data

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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.

2021

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Name of the organization PACIFIC MARITIME ASSOCIATION

Employer identification number 94-2914940

Part I Questions Regarding Compensation

Form with questions 1a through 9 regarding compensation details, including housing allowance, travel, and severance payments.

For Paperwork Reduction Act Notice, see the Instructions for Form 990. Cat. No. 50053T Schedule J (Form 990) 2021

Schedule J (Form 990) 2021

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.

Table with 6 main columns: (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. Lists individuals like JAMES MCKENNA, MICHAEL WECHSLER, etc.

Schedule J (Form 990) 2021

Schedule J (Form 990) 2021

Page 3

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
SCHEDULE J, PART I, LINE 1A:	THE ORGANIZATION PROVIDES LIMITED FIRST-CLASS TRAVEL PURSUANT TO A WRITTEN POLICY FOR CERTAIN EXECUTIVES AND/OR DISTANCES. THE ORGANIZATION PROVIDES LIMITED TRAVEL FOR COMPANIONS, PURSUANT TO POLICY FOR CERTAIN EXECUTIVES AND FOR SPECIFIED BUSINESS OCCASIONS. THE ENTIRE AMOUNT OF SUCH BENEFITS ARE NONTAXABLE. HEALTH CLUB DUES ARE PAID IN FULL OR IN PART FOR REGULAR EMPLOYEES; OTHER CLUB DUES ARE LIMITED BY POLICY TO CERTAIN EXECUTIVES. FOR ELIGIBLE EMPLOYEES, MEMBERSHIP DUES AND SUPPLEMENTAL INSURANCE PREMIUMS ARE ELIGIBLE FOR TAX GROSS-UP.
SCHEDULE J, PART I, LINE 4B:	THE SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN PROVIDES FOR ANNUAL DEFERRALS OF COMPENSATION TO ELIGIBLE PARTICIPANTS (JAMES MCKENNA, CRAIG EPPERSON, MICHAEL WECHSLER AND STEPHEN HENNESSEY). THE PLAN PROVIDES FOR 2% OF FINAL AVERAGE PAY FOR EACH YEAR OF EXECUTIVE SERVICE AS RECOMMENDED TO THE BOARD BY THE COMPENSATION CONSULTANT. THE DEFERRALS ARE TAXABLE UPON VESTING. THE TAXABLE (VESTED) DEFERRALS WERE INCLUDED IN COLUMN (B)(III) AND THE UNVESTED DEFERRALS WERE INCLUDED IN COLUMN (C) AS FOLLOWS: COLUMN (B)(III) COLUMN (C) JAMES MCKENNA 161,458 129,458 MICHAEL WECHSLER 84,343 66,038 CRAIG EPPERSON 83,991 74,528 STEPHEN HENNESSEY 75,047 58,550

Schedule J (Form 990) 2021

Additional Data

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Software ID:
Software Version:

Schedule L (Form 990)

Transactions with Interested Persons

OMB No. 1545-0047

2021

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

Table with 2 columns: Name of the organization (PACIFIC MARITIME ASSOCIATION) and Employer identification number (94-2914940)

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.

Table with 4 main columns: (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

Table with 10 columns: (a) Name of interested person, (b) Relationship with organization, (c) Purpose of loan, (d) Loan to or from the organization (To/From), (e) Original principal amount, (f) Balance due, (g) In default? (Yes/No), (h) Approved by board or committee? (Yes/No), (i) Written agreement? (Yes/No)

Total \$

Part III Grants or Assistance Benefiting Interested Persons.

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

Table with 5 columns: (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.

Table with 5 columns: (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)

Part V Supplemental Information

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

Table with 2 columns: Return Reference, Explanation

Additional Data

Return to Form

Software ID:
Software Version:

efile Public Visual Render ObjectID: 202331329349303293 - Submission: 2023-05-12 TIN: 94-2914940

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

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.

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization
PACIFIC MARITIME ASSOCIATION

Employer identification number

94-2914940

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 2:	CRAIG EPPERSON, JAMES MCKENNA, MICHAEL WECHSLER, BUSINESS RELATIONSHIP. EDWARD A. DENIKE, RON FOREST, BUSINESS RELATIONSHIP.
FORM 990, PART VI, SECTION A, LINE 6:	THE MEMBERSHIP OF PMA CONSISTS OF DOMESTIC CARRIERS, INTERNATIONAL CARRIERS, AND STEVEDORES/NON-CARRIERS THAT OPERATE IN CALIFORNIA, OREGON, AND WASHINGTON.
FORM 990, PART VI, SECTION A, LINE 7A:	PMA'S BYLAWS SET FORTH THE PROCESS BY WHICH MEMBERS ELECT THE BOARD OF DIRECTORS. VOTING STRENGTH IS DETERMINED BY MEMBERSHIP CLASS (DOMESTIC CARRIER, INTERNATIONAL CARRIER, OR STEVEDORE/NON-CARRIER) AND TONNAGE OR PAYROLL HOURS.
FORM 990, PART VI, SECTION A, LINE 7B:	PMA'S BYLAWS SET FORTH THE MEMBERSHIP'S ROLE IN APPROVING BOARD OF DIRECTORS' DECISIONS, SUCH AS DECISIONS REGARDING DUES AND ASSESSMENTS, UNION CONTRACTS AND COMMITMENTS, AND REVISING THE BYLAWS.
FORM 990, PART VI, SECTION A, LINES 8A & 8B:	DOCUMENTATION IS PROMPTLY DRAFTED AND FINALIZED AS SOON AS PRACTICABLE; HOWEVER, THIS PROCESS MAY TAKE LONGER THAN 60 DAYS AFTER THE MEETING OR THE ACTION OR BY THE NEXT MEETING.
FORM 990, PART VI, SECTION B, LINE 11B:	DATA WAS COMPILED AND REVIEWED BY PMA'S ACCOUNTING AND LEGAL ADVISORS, INCLUDING RESPONSES TO QUESTIONNAIRES BY DIRECTORS AND OFFICERS/KEY EMPLOYEES; AN INDEPENDENT ACCOUNTING FIRM REVIEWED THE DATA AND PREPARED THE FORM; THE FORM WAS REVIEWED AND APPROVED BY THE CEO AND CONTROLLER, PRIOR TO SIGNING BY PMA'S SENIOR VICE PRESIDENT/CFO.
FORM 990, PART VI, SECTION B, LINES 12B & 12C:	DIRECTORS, OFFICERS/KEY EMPLOYEES RECEIVE ANNUAL QUESTIONNAIRES FOCUSED ON CATEGORIES OF POTENTIAL CONFLICTS IDENTIFIED ON THE FORM 990, INCLUDING SCHEDULE L REPORTABLE TRANSACTIONS. POTENTIAL CONFLICTS DISCLOSED ARE REVIEWED BY PMA'S LEGAL ADVISORS.
FORM 990, PART VI, SECTION B, LINES 15A & 15B:	IN PREVIOUS YEARS, A COMPENSATION CONSULTANT WAS ENGAGED TO ADVISE THE BOARD ON CEO AND OFFICER COMPENSATION, AND IS USED FROM TIME TO TIME TO PROVIDE UPDATED INFORMATION TO THE COMPENSATION COMMITTEE OF THE BOARD OF DIRECTORS. THE COMPENSATION COMMITTEE ANNUALLY REVIEWS CEO AND OFFICER TOTAL COMPENSATION AND SUBMITS COMPENSATION LEVELS FOR THE NEXT YEAR TO THE BOARD OF DIRECTORS FOR RECOMMENDATION AND APPROVAL.
FORM 990, PART VI, SECTION C, LINE 19:	THE ORGANIZATION'S GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS ARE NOT AVAILABLE TO THE PUBLIC.
FORM 990, PART XI, LINE 9:	CHANGE IN VALUE OF RETIREE WELFARE COST \$ 3,825,999 CHANGE IN EQUITY OF SUBSIDIARY 411,010 ----- TOTAL \$ 4,237,009

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Cat. No. 51056K

Schedule O (Form 990) 2021

Additional Data

[Return to Form](#)

Software ID:

Software Version:

efile Public Visual Render	Objectid: 202331329349303293 - Submission: 2023-05-12	TIN: 94-2914940
SCHEDULE R (Form 990) Department of the Treasury Internal Revenue Service Name of the organization PACIFIC MARITIME ASSOCIATION	Related Organizations and Unrelated Partnerships ▶ 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.	
	OMB No. 1545-0047 <div style="font-size: 2em; font-weight: bold; color: green;">2021</div> Open to Public Inspection	
		Employer identification number 94-2914940

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) PMA LONGSHORE & CLERKS PAY GUARANTEE PLA 555 MARKET STREET 3RD FLOOR SAN FRANCISCO, CA 94105 51-0137517	BENEFIT PLAN	CA	501(c)(9)	N/A	PMA		
(2) PMA PAID HOLIDAY PLAN 555 MARKET STREET 3RD FLOOR SAN FRANCISCO, CA 94105 23-7326998	BENEFIT PLAN	CA	501(c)(9)	N/A	PMA	Yes	
(3) PMA WALKING BOSSES & FOREMEN'S PAY GUARA 555 MARKET STREET 3RD FLOOR SAN FRANCISCO, CA 94105 94-2377613	BENEFIT PLAN	CA	501(c)(9)	N/A	PMA	Yes	
(4) PMA COVID-19 SICK LEAVE PLAN 555 MARKET STREET 3RD FLOOR SAN FRANCISCO, CA 94105 85-6286921	BENEFIT PLAN	CA	501(c)(9)	N/A	PMA	Yes	

For Paperwork Reduction Act Notice, see the Instructions for Form 990. Cat. No. 50135Y Schedule R (Form 990) 2021

Schedule R (Form 990) 2021 Page 2

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
(1) MARITECH CORPORATION 1495 RIDGEVIEW DRIVE STE 110 RENO, NV 89511 91-1934547	PAYROLL PROC.	NV	NA	C CORP	3,824,992	3,411,934	100.000 %	Yes	

Schedule R (Form 990) 2021 Page 3

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

