Coming Soon: We are always working diligently on improving the ways in which we service our employers. Keep an eye out for a future announcement with more details. Somethink we are working on currently is:

Help Center

ES Help Desk

Welcome to the Northern California Laborers Employer Services Help Desk!

what do you need help with?



- 1. Status Letter or Release Requests
- 2. Portal Assistance
- 3. Submitting a Contribution Report
- 4. Audit Assistance
- 5. Reciprocity
- 6. Subcontractors

Status Letter Request

I need a current status letter for a specific month/year.

Conditional Release Request

I would like a conditional release for a specific project and month.

Unconditional Release Request

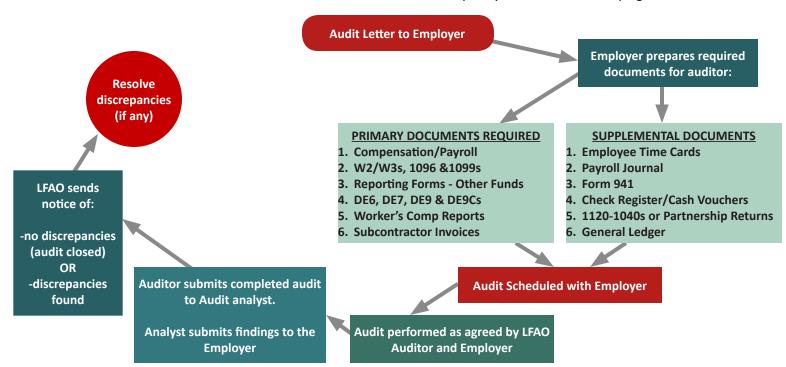
I would like an unconditional release for a specific project and month.

Portal Invitation Code

Please contact us for you Portal invitation code. Then log onto our website www.norcalaborers.org and click on Employers/ Employer Portal to sign in and set up your profile. If you need further assistance please contact us at: 707-863-3480 extension 267 or 269. For additional guidance, click the EMPLOYERS tab of our website, scroll down to INFORMATION and select 'Employer Portal Guide.' You will have two options that assist in getting started, but more in-depth than the other: 1] Employer Portal Guide [2] Employer Portal Quick Start

LFAO Audit Process Overview

A more detailed chart and our audit cancellation policy are available on page 3



Reporting requirements under Section 28A of the Laborers Master Agreement

If any of your employees are no longer performing covered work within the recognized jurisdiction of the Northern California Laborers Master Agreement and your collective bargaining agreement and your company desires to continue coverage on their behalf please contact the Laborers Local Business Manager in your area to identify names and classifications of any such participating individuals and execute a supplemental participation agreement with that information. Contributions on behalf of supervisory personnel above the rank of foreman are allowed under the provisions of the Laborers Master Agreement as identified in Section 28A.

In coordination with your Local Union Business Manager, written notification of your classification changes in personnel will need to be provided to the Laborers Administrative Trust Funds Office in order that appropriate reporting forms may be provided to your company. If you have any questions please contact the Northern California District Council of Laborers or your Local Business Manager.

Employer Services Phone Menu

When calling our department phone number (707-863-3480), you can choose from the following menu options:

- Web Portal 1
- Audit 3
- Liquidated Damages 5

- Delinquency 2
- Reciprocity 4 All other inquiries 6

Please listen carefully to all options before you make a selection.

Delinquency Notice

Employer contributions are due the 15th each month. If the monthly contributions or reports are not received or postmarked by the 25th, contributions are considered delinquent. Each month, as the 25th nears, the Fund will issue a Delinquency Notice that lists the report period missed.

If you receive a Delinguency Notice, but are certain that the report was mailed on time, the report and notice likely crossed in the mail. If this is the case, call the Employer Services department to confirm receipt of your report.

If you did not employ any Laborers for the period listed on the Delinquency Notice, simply sign it where indicated and return to the Fund Office via mail or fax 707-864-5856.

If your report is not yet mailed, please do so immediately. Remember, contributions received late are subject to liquidated damages and interest. To avoid a Delinquency make certain that the contribution form and report are submitted on time and completed accurately.

Completing a Contribution Report Form

Use Contribution Report Form mailed to you

Submit contribution report if you have NO hires for the month

Write laborers' SSNs and DOBs clearly

Inactivate the mailing of reporting forms if no longer employing laborers

Verify contribution columns added accurately

Mail contribution reports/payment to BANK

Report prior month adjustments on separate sheet and send it to the Trust Fund Office.

Copy a previous report to use; it has a unique number that is only valid once. If you need to report additional hours for a previous period or need a supplemental report, contact the Trust Fund Office.

Create your own report for submission - rather use the one sent to you by the Trust Fund as it has a unique identifying number.

Send payment by certified mail, as it will delay the payment process

Trust Fund Mailing Calendar

Discrepancy & Liquidated Damages Statements:

10th - 12th of each month

Employer Reporting Forms:

DO NOT

23rd - 25th of each month

Delinquency Notices:

22nd - 25th of each month

Laborers Funds Administrative Office of Northern California, Inc. The basic flow of an LFAO Trust Fund Audit

The employer will receive a letter from LFAO notifying them that a Trust Fund audit will be conducted.

If discrepancies are found, the employer and the LFAO Audit Analyst will work together to resolve and close the audit.

LFAO will send the employer either:

- Correspondence that there were no discrepancies and the audit has been closed. OR
- Correspondence that discrepancies were discovered along with an itemized list of the discrepancies.

Employer prepares the documents that are necessary to provide to the LFAO auditor:

PRIMARY DOCUMENTS REQUIRED

- 1. Individual Earning Records (Compensation/Payroll)
- 2. W-2/W-3 Forms, 1096 & 1099 forms
- 3. Reporting forms for ALL Trust Funds
- 4. State DE-7, DE-6, DE-9, DE-9C Tax Report
- 5. Worker's Compensation Insurance Monthly Reports
- 6. Subcontractor invoices

SUPPLEMENTAL DOCUMENTS

- 1. Employee Time Cards
- 2. Payroll Journal
- 3. Quarterly Payroll Tax Returns (Form 941)
- 4. Check register and supporting cash vouchers
- 5. Form 1120-1040 or Partnership Tax Returns
- 6. General Ledger portion relating to payroll

The LFAO auditor will submit the completed audit to the LFAO Audit Analyst.
The Audit Analyst will then send the findings to the employer.

The employer will receive a call from the LFAO auditor to schedule the audit at their place of business.

The audit will be performed on a date agreed upon by both parties.

AUDIT CANCELLATION POLICY

- -Each employer shall provide the Administrator and/or the Payroll Auditor with all information necessary to carry out the purp oses of the Trust Funds as required by the employer's collective bargaining agreement with the Union, and/or trust agreements, and shall permit an audit of its payroll records by the Payroll Auditor.
- -If an employer refuses to provide the Administrator with the information necessary to carry out the purposes of the Trust Funds, or refuses to permit an audit of its payroll records after sufficient and reasonable efforts have been made by the Payroll Auditor, the matter shall immediately be referred in writing to the Attorney for appropriate action and the employer will be responsible for all travel and audit costs.
- -If the employer <u>cancels</u> the scheduled audit on the day of the audit and the auditor is unable to schedule another audit for the same day, the employer shall be responsible for the audit costs, or if the employer <u>cancels</u> an audit that required the Payroll Auditor to have traveled a distance such that an overnight stay was required in order to conduct the audit, the employer shall be responsible for all travel and audit costs.
- -If the employer requires the Payroll Auditor to travel outside of California in order to conduct any part of its payroll audit, the employer shall be responsible for the costs associated with such out—of-state travel.
- -If the employer has scheduled their audit more than two times without giving a reasonable explanation as to why the audit could not be conducted or if the auditor is unable to complete a scheduled audit due to an employer's failure to provide documents requested by the Fund Office, and the audit requires an additional day to be completed, the employer shall be responsible for any and all audit costs.