**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:

- 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 your Portal invitation code. Then log onto our website [www.norcalaborers.org](http://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 quick visual overview of the LFAO Audit Process.*

- **Audit Letter to Employer**
  - Employer prepares required documents for auditor:
    - **PRIMARY DOCUMENTS REQUIRED**
      1. Compensation/Payroll
      2. W2/W3s, 1096 &1099s
      3. Reporting Forms - Other Funds
      4. DE6, DE7, DE9 & DE9Cs
      5. Worker’s Comp Reports
      6. Subcontractor Invoices
    - **SUPPLEMENTAL DOCUMENTS**
      1. Employee Time Cards
      2. Payroll Journal
      3. Form 941
      4. Check Register/Cash Vouchers
      5. 1120-1040s or Partnership Returns
      6. General Ledger
  - **Audit Scheduled with Employer**
  - **Audit performed as agreed by LFAO Auditor and Employer**
  - **Analyst submits findings to the Employer**
  - **Auditor submits completed audit to Audit analyst.**
- LFAO sends notice of:
  - no discrepancies (audit closed)
  - OR - discrepancies found
- **Resolve discrepancies (if any)**
**Trust Fund Mailing Calendar**

<table>
<thead>
<tr>
<th>Discrepancy &amp; Liquidated Damages Statements:</th>
<th>Employer Reporting Forms:</th>
<th>Delinquency Notices:</th>
</tr>
</thead>
<tbody>
<tr>
<td>10th - 12th of each month</td>
<td>23rd - 25th of each month</td>
<td>22nd - 25th of each month</td>
</tr>
</tbody>
</table>

**Employer Services Phone Menu**

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

- Web Portal - 1
- Delinquency - 2
- Audit - 3
- Reciprocity - 4
- Liquidated Damages - 5
- All other inquiries - 6

**Completing Your Contribution Form**

**Do:**
- 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.

**Do Not:**
- 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

**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 Delinquency 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.

**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. Review the diagram on the next page for more information.
REQUIRED DOCUMENTS for the continuing coverage of those supervisory personnel above the rank of foreman allowed under the provision of the Laborers Master Agreement as identified in Section 28A.

**DOCUMENT**
170 Section 28A Declaration  

**QUALIFICATION:** Any Laborer who was previously covered under the CBA with contributions made to LFAO and then having been promoted to a classification above the rank of foreman.

Requires NCDCL Signature.

NCDCL to forward to LFAO for set-up.

Must contact LiUNA Local Union Business Manager to request a Declaration or a Participation Agreement for approval and implementation.

**VS.**

**DOCUMENTS**
170 Hour Participation Agreements

**QUALIFICATION:** Office staff, Owners, Superintendents, Assistant Superintendents, General Foreman, Civil Engineers, helpers, Timekeepers and Messengers who have never been reported as a laborer nor have had contributions made to LFAO on their behalf.

Requires Board Approval.

To qualify for the above you must employee at least 1 laborer on a job site as stated in the Laborers Master Agreement Section 3B (6b): "It will not be a violation of this Agreement for an owner (1 person) to perform Laborers’ work when needed, provided that said owner is performing work with at least (1) additional Laborer on the job site."