Dear valued Employers:

Due to the Coronavirus (COVID-19) our Office Hours are limited, and staffing is restricted due to the social distancing requirement.

Take the leap from Paper to Portal.

Convenient
- Log on anywhere and anytime.
- Spend less time working on Contribution reports, no errors or cumbersome calculations.
- Keeps a history of you records in Chronological order.

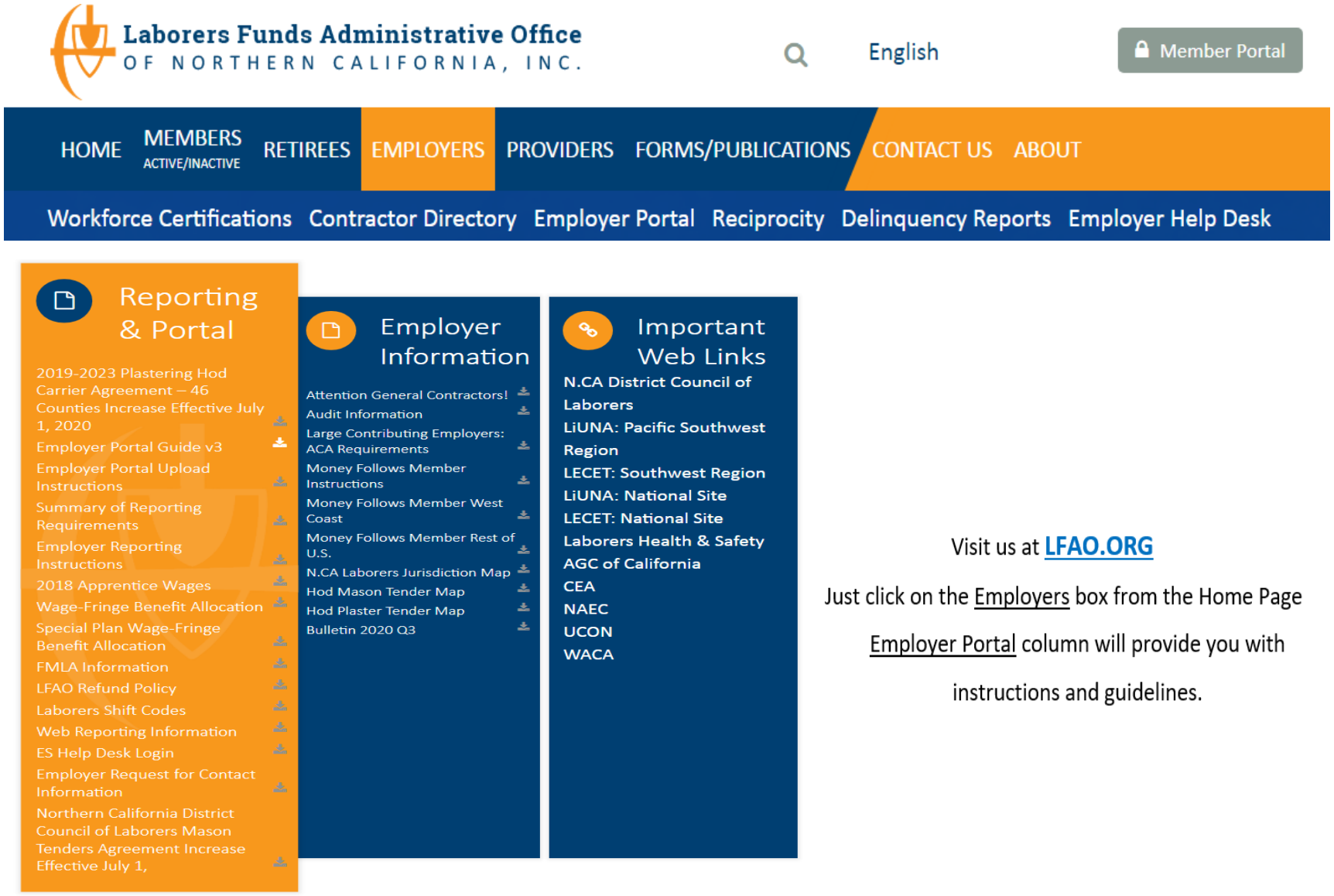
Eco-Friendly
- No more need for paper reports.
- No need for checks and driving to the Post Office. Portal Calculates funds and accepts EFT or ACH options.

Secure
- Safeguards account information.
- Security practices are available for review.

Contact the Employer Service Department and ask to speak to one of our Portal Assistances to get an Invitation Code:

(707) 863-3480, then log onto LFAO.org

Here's How you Sign up for the Portal....



Visit us at LFAO.ORG

Just click on the Employers box from the Home Page

Employer Portal column will provide you with

instructions and guidelines.

Covid-19 and Audit

To ensure the safety and health of you and your company as well as the LFAO Staff please be advised that the LFAO Audit Team are unable to schedule any onsite visits at this time. All audits are being conducted remotely which will require employers to submit the requested documentation directly to the Fund Office. If you have received a notice from LFAO for an upcoming audit, please submit the required documents in one of the following formats:

1. Mail your documentation to the Fund Office;
2. Mail a USB thumb drive to the Fund Office with the requested documentation;
3. Email your documentation to the Fund Office by requesting a secure email be sent to you for your submission.

To ensure that the audit goes smoothly and timely you should submit your documentation, in its entirety, by having first separated the requested items into the categories listed below. This will assist both you and the Fund Auditor to verify what has been sent and received.

- Separate by year
- Alpha order if possible
- Key Codes if relevant
- Fringe reports by trade and year
- WMC by year
- Invoices by year
- Other by year

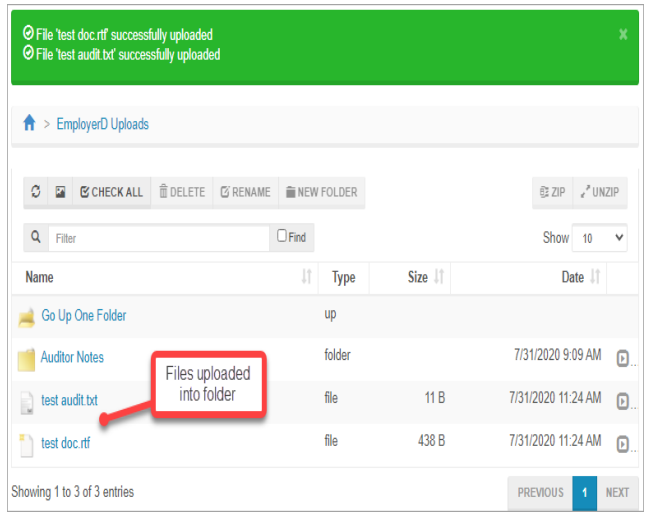
We understand this is a new process and are willing to work with you to make sure it goes as smooth as possible. If you have any questions regarding the audit please contact Ana Sorensen, Employer Service Coordinator at 8262.

Audit Secure Online Portal

Now auditing is only a click a way with our new Online Portal

You will be contacted by a LFAO Auditor and they will guide you through the steps on how to upload your documents.

- Secure
- Saves Time
- Reduced paper waste
- Easy Transfer of Documents
- Upload is the way to go



Exclusion Pay

Emergency Paid Sick Leave and Expanded Family Medical Leave under FFCRA

Under the Exclusion Pay an Employer can pay the four main funds:
Annuity, Vacation, Pension and Health & Welfare.

For more information, please contact your Association or Local Union.

Once you have all the information needed, reach out to Employer Services we would be glad to set you up.

Exclusion Pay provisions under the Cal/OSHA COVID-19 Emergency Temporary Standards (ETS)

Do you need to report hours to the Fund Office on behalf of one of your employees under one of the COVID-19 options? The below information will help you determine which one of the electronic forms you will need provided to you. Please contact us at AR@norcalaborers.org or sign into the Employer Services Help Desk https://employerhelp.norcalaborers.org:8443 for assistance. Our Help Desk can provide you with many other areas of assistance as well.

Option 1

Families First Coronavirus Response Act (FFCRA), Paid Sick Leave (EPSLA) and Paid Expanded Family and Medical Leave (EFMLA), Effective 4/1/2020 through 12/31/2020

The **Families First Coronavirus Response Act (FFCRA)** requires certain employers to provide employees with paid sick leave or expanded family and medical leave for specified reasons related to COVID-19. Generally, the FFCRA provides that employees of covered employers are eligible for:

- *Two weeks (up to 80 hours) of **paid sick leave** at the employee's regular* rate of pay where the employee is unable to work because the employee is quarantined (pursuant to Federal, State, or local government order or advice of a health care provider), and/or is experiencing COVID-19 symptoms and seeking a medical diagnosis; or
- *Two weeks (up to 80 hours) of **paid sick leave** at two-thirds the employee's regular rate of pay* because the employee is unable to work because of a bona fide need to care for an individual subject to quarantine (pursuant to Federal, State, or local government order or advice of a health care provider), or to care for a child (under 18 years of age) whose school or child care provider is closed or unavailable for reasons related to COVID-19, and/or the employee is experiencing a substantially similar condition as specified by the Secretary of Health and Human Services, in consultation with the Secretaries of the Treasury and Labor; and
- *Up to an additional 10 weeks of **paid expanded family and medical leave** at two-thirds the employee's regular rate of pay* where an employee, who has been employed for at least 30 calendar days, is unable to work due to a bona fide need for leave to care for a child whose school or child care provider is closed or unavailable for reasons related to COVID-19.

Eligible Employees: *All employees* of covered employers are eligible for two weeks of paid sick time for specified reasons related to COVID-19. *Employees employed for at least 30 days* are eligible for up to an additional 10 weeks of paid family leave to care for a child under certain circumstances related to COVID-19.

Qualifying Reasons for Leave: Under the FFCRA, an employee qualifies for paid sick time if the employee is unable to work due to a need for leave because the employee:

1. is subject to a Federal, State, or local quarantine or isolation order related to COVID-19;
2. has been advised by a health care provider to self-quarantine related to COVID-19;
3. is experiencing COVID-19 symptoms and is seeking a medical diagnosis;
4. is caring for an individual subject to an order described in (1) or self-quarantine as described in (2);
5. is caring for a child whose school or place of care is closed (or child care provider is unavailable) for reasons related to COVID-19; or
6. is experiencing any other substantially-similar condition specified by the Secretary of Health and Human Services, in consultation with the Secretaries of Labor and Treasury.

Under the FFCRA, an employee qualifies for expanded family leave if the employee is caring for a child whose school or place of care is closed (or child care provider is unavailable) for reasons related to COVID-19.

Duration of Leave:

For reasons (1)-(4) and (6): A full-time employee is eligible for 80 hours of leave, and a part-time employee is eligible for the number of hours of leave that the employee works on average over a two-week period.

For reason (5): A full-time employee is eligible for up to 12 weeks of leave (two weeks of paid sick leave followed by up to 10 weeks of paid expanded family & medical leave) at 40 hours a week, and a part-time employee is eligible for leave for the number of hours that the employee is normally scheduled to work over that period.

Calculation of Pay:

For purposes of calculating payments to and on behalf of employees under the EPSLA and EFMLA, the applicable wage rate shall be the classification rate under which the worker was classified prior to receiving such pay, which includes the Vacation and Supplemental Dues hourly amount (which is the total taxable wage rate). All payments of such wages required by the EPSLA and EFMLA, net of payroll deductions, will be paid directly to the Employee on a paycheck indicating that such wages are being paid in compliance with the EPSLA and EFMLA.

For leave reasons (1), (2), or (3): employees taking leave are entitled to pay at their regular total taxable wage rate (including Vacation and Supplemental Dues), up to $511 per day and $5,110 in the aggregate (over a 2-week period).

For leave reasons (4) or (6): employees taking leave are entitled to pay at 2/3 their regular total taxable wage rate (including Vacation and Supplemental Dues), up to $200 per day and $2,000 in the aggregate (over a 2-week period).

For leave reason (5): employees taking leave are entitled to pay at 2/3 their regular total taxable wage rate (including Vacation and Supplemental Dues), up to $200 per day and $12,000 in the aggregate (over a 12-week period.)

Employer Contributions:

For all hours paid, but not worked, by reason of compliance with the FFCRA, including the EPSL and EFMLA, individual employers shall not be obligated to make fringe benefit payments, except for Health and Welfare contributions as required by the FFCRA.

Employers will contribute either on a 7 hours per day basis or 141 hours per month per qualified employee at the current Health and Welfare contribution rate of $8.50 per hour (increasing to $9.00 per hour effective June 29, 2020). Employer contributions for employees on leave are to be remitted on the same monthly reporting form used to remit contributions on behalf of other employees and are due on the date specified in the collective bargaining/participation agreement. The names of employees on leave should be marked "EFMLA" or "EPSLA" with the appropriate Health and Welfare contribution. For more information on this or other topics please visit our website at **https://www.LFAO.org**.

Option 2

Voluntary COVID-19 Payouts
Effective 3/16/2020 through 12/31/2020

During non-work periods as a result of government safety regulations (i.e., Shelter-in-Place Ordinances and/or due to COVID-19 safety concerns), employers may pay employees additional compensation at their sole discretion that would not result in fringes owed to the Fund Office (unless any of the additional compensation was due to hours worked).

Employers may, however continue to pay health benefits (ONLY) at **110 hours per month** as long as the member has a minimum hour bank of 440 hours.

The Employer will clearly identify and include the payment information on the Union employee's check stub and in the Employer's payroll system.

Option 3

Paycheck Protection Program (PPP) Loans Pursuant to the CARES Act

The following will apply for compensation paid to Union employees pursuant to the Paycheck Protection Program (PPP) of the Coronavirus Aid, Relief, and Economic Security Act (CARES Act):

For Union Employees rehired by a signatory employer pursuant to a PPP loan, but who are not performing covered work, the journey level wage rate for Laborers will be the most recent wage rate in effect prior to the receipt of the PPP loan, or $31.54 per hour (Journey Level wage for Group 3 Rate A), whichever is higher. In addition, the signatory employer shall pay Vacation and Holiday (currently $3.05 per hour). Vacation and Holiday amounts are added to the hourly rate to establish the gross pay. The gross pay amount is subject to normal payroll deductions. After normal payroll deductions, **the full Vacation and Holiday contributions are deducted, reported, and paid** to the Laborers Funds Administrative Office of Northern California, Inc. **(LFAO)**. The Employer shall contact LFAO and establish a PPP Laborers Trust Fund (LTF) electronic form.

Payments made to Union employees pursuant to a PPP loan shall be considered hours paid for or worked relating to fringe benefit contributions under the applicable MLA for the following: **Health and Welfare, Pension, and Annuity**. As such, the Employer shall be required to report and remit the regular hourly fringe benefit contributions to the LFAO for these funds under the LTF PPP sub-account form.

All payments of hourly wages made pursuant to a PPP loan will be paid to the Union employee on a payroll check. The Employer will include the PPP LTF sub-account information on the Union employee's check stub and in the Employer's payroll system.

Apprentices, who are rehired but are not performing covered work, shall be paid the same percentage (%) of hourly wage rates of the PPP journey level wage rate pursuant to the Apprentice Wage Percentage Schedule set forth in the applicable MLA**.** Payment of fringe benefit contributions for Apprentices also shall be made pursuant to the Apprentice Wage Percentage Schedule set forth in the applicable MLA.