

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.

Completing Your Contribution Form

Do:

- Use Contribution Report Form mailed to you
- Submit contribution report if NO hires for the month
- Write laborers' SSNs and DOBs clearly
Inactivate 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.

Trust Fund Mailing Calendar

Discrepancy & Liquidated Damages Statements:

10th - 12th of each month

Reporting Forms:
23rd - 25th of each month

Delinquency Notices:
22nd - 25th of each month

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 (EPPSLA) 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 the Treasury and Labor; and

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 EPPSLA 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 EPPSLA 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 EPPSLA 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 14½ 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>.

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.

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

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.

February 6, 2020

OFFICIAL NOTICE

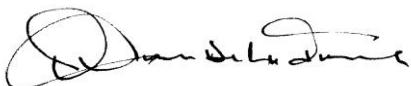
According to Section 28E – Wage and Fringe Benefit Increase of the 2018-2023 Laborers' Master Agreement the Union may elect at its option to allocate each increase to any or all of the following: Wages, Health and Welfare, Pension/Annuity, Vacation-Holiday-Dues Supplement, Training-Retraining/Apprenticeship or Laborers-Employers Cooperation and Education Trust (L.E.C.E.T.). Therefore, effective June 29, 2020, a one dollar ninety-five cents (\$1.95) per hour wage and fringe benefit increase will be allocated as follows:

June 29, 2020 – Wage and Fringe Benefits Allocation:

Wages	additional	\$1.01 per hour
Health and Welfare	additional	\$0.50 per hour
Annuity	additional	\$0.41 per hour
Industry Stabilization Fund	additional	\$0.03 per hour
Total	additional	\$1.95 per hour

The additional \$0.25 per hour allocation to Annuity, effective June 25, 2018, remains in effect for Individual Employers who did not extend the agreement.

Sincerely,



Oscar De La Torre
Business Manager
Northern California District Council of Laborers

ODLT:asa



Welcome to the Employer Services Help Desk.

To log in please [click here](#) and give it a try.

You will find it easy to use and convenient.

Raise a request URL for customers: <https://employerservices.norcalaborers.org:8443/servicedesk/customer/portal/1> X

Employer Services

Welcome! You can raise a Employer Services request from the options provided.

What do you need help with? 

Status Letter or Release...	Status Letter Request I need a current status letter showing our account is paid in full for a specific month/year.
Account Maintenance	Conditional Release Request I need a conditional release requesting payment for a specific project and month.
Employer Portal Assistance	Unconditional Final Release Request I need an unconditional final release showing that a project has been paid in full.
Submitting a Contribution	
Audit Assistance	
Reciprocity	
Subcontractors	
LTC Requests	

Have additional questions?
Please contact us by phone at (707) 863-3480.



Employer Portal (On-line Reporting)

Visit us at www.lfao.org to sign up

Click on Employers, scroll down to Reporting & Portal where you will find guides and instructions to download.



Reporting On-line is easy and quick. Just a few clicks and your reports are uploaded.

TO SIGN UP

- Contact one of our Portal Assistance Guides for an Invitation Code at **707-863-3480 extensions: 8267, 8269 and 8263**.
- Once you have your invitation code please go to www.lfao.org.
- Click on Employers, select Employer Portal and sign-up by completing the online profile.
- Begin reporting.



*Laborers Funds Administrative Office of Northern California
220 Campus Lane, Fairfield CA 94534 | (707) 863-3480*

