

Important Facts to Know about the Special Plan

No Opt Out provision: The Special Plan does not allow individual employees/participants to decline or defer coverage. If the Special Plan Employer signs a Participation Agreement to provide coverage for non-bargained employees under the Special Plan, the Special Plan Employer must enroll all non-bargained employees under the Special Plan including the owner. Failure to cover all eligible employees, as described in these Participation Rules, will result in the Special Plan Employer becoming delinquent with respect to the contributions due for such eligible employees under the Special Plan; and if found during an audit, the Special Plan Employer will be billed for those eligible employees' coverage months.

Union Membership: All employees, on whose behalf contributions are being made under the Special Plan shall voluntarily become members of the appropriate affiliate NCDCL local union and maintain said membership during the entire period during which payments are being made on their behalf.

Eligibility: The contribution rate is the same regardless of the number of hours worked during the work month. Initial eligibility for employees is provided on the first day of the second month following the month worked (i.e. worked contribution month of APRIL provides Plan coverage effective on JUNE 1st).

Payment of Contributions: Reports and payments are due no later than the 15th day of the month following the work month and are delinquent for purposes of assessing liquidated damages if not received by the 25th day of the month following the work month.

Application of Payments: Any contribution payments received from a Special Plan Employer shall be attributed in the following order, regardless of how such payments are characterized by the Special Plan Employer, and disregarding any attempt by the Special Plan Employer to attach conditions to such payments that are contrary to these procedures:

- a. First, to delinquent contributions and any related amounts (e.g., interest and liquidated damages, as applicable) owed for prior months hours worked under the N.C.A Laborers' Master Labor Agreement; any other NCDCL Labor Agreement; or any other Labor Agreement with an affiliate of the NCDCL, which requires contributions to be made on behalf of plan participants.
- b. Second, to delinquent contributions and any related amounts (e.g., interest and liquidated damages, as applicable) owed for participation in the Special Plan administered by the Board of Trustees.

New Employer Request: Any employer newly signed to a collective bargaining agreement is required to wait 12 months before they are able to submit a Participation Agreement to the Board of Trustees for approval to participate in the Special Plan. The following criteria is required to be considered for eligibility:

- a. The employer's account must be in good standing.
- b. The employer must be actively reporting members for at least 8 months.
- c. The employer must signatory to a Northern California LIUNA collective bargaining agreement.

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

Employer Portal version 3.0

Below are some Highlights of the Employer Portal that should help improve your processing experience:

- You can submit multiple "No Work" remittances at ones.
- New Shopping cart allows multiple remittances to be paid at once.
- Ability to export Employee Details prior to submitting a remittance.
- Enhanced Submitted Remittance view with drop down History view.

These enhancements have been added to allow for a better user experience. For a full list of changes and new features please visit our website at www.LFAO.org select Employer tab and scroll down to Information where you will find a downloadable Employer Portal V3 Guide to updates and a list of Icon definitions.

Ref No	Due Date	Status
L82001	04/15/2019	Due
L69708	03/15/2019	Due

Reference Number	Description
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WE ARE HERE TO HELP!

Have additional questions? Would you like an invitation code sent to you to get you started? Please contact our Employer Services Department at (707) 863-3480 Portal assistance can be reached at extension 8269 or 8267.

Welcome to the Laborers Funds Administrative Office of Northern California

Employer Services Help Desk!

Employer Online Support Service
<https://employerhelp.norcalaborers.org:8443>

STATUS LETTER

Status Letter Request
Conditional Release Request
Unconditional Release Request

SUBMITTING A CONTRIBUTION REPORT

Contribution Reporting Form Request
Reporting Instructions
Reporting Requirements

PORTAL ASSISTANCE

Portal Reporting Information
Portal Invitation Request
Portal Password Reset Request
Portal Password Unlock Request

RECIPROCITY

Working out of N. CA jurisdiction
Money Follows the Member
Reciprocating Trust Funds

AUDIT ASSISTANCE

Required Documents
Cancellation Policy

SUBCONTRACTORS

Subcontractor Requirements
Subcontractor Reporting Status

For Log in instructions please [CLICK HERE](#)

- Faster response time via email or web links
- No need to fax your requests
- Receive a response even if a staff member is out
- Receive your response within 24 hours

**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

