July 2024

2024 UPDATES

COLLECTIVE BARGAINING AGREEMENT

The 2022-2027 Collective Bargaining Agreement has new language regarding the submission of contribution reports.

Effective July I, 2023 Employer remittances of hourly contributions for all fringe benefits required under Section 28 shall be transmitted via an electronic employer portal to the Northern California Laborers Trust Funds.





- For information on submitting electronic payments (ACH or EFT) please reach out to our office at (707) 863-3480.
- Need a status letter, assistance with portal or any other employer services – please visit our Help Desk, Click here.
- We are back in full swing with inperson audits.
- Please visit our website at LFAO.org for some excellent employer resources.



5672 Stoneridge Drive, Suite 200 Pleasanton, CA 94588 Ph: (925) 469-6800 Fax: (925) 469-6900 www.ncdclaborers.org

March 29, 2024

OFFICIAL NOTICE

According to Section 28E – Wage and Fringe Benefit Increase of the 2022-2027 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 July 1, 2024, a two dollars and sixty cents (\$2.60) per hour wage and fringe benefit increase will be allocated as follows:

July 1, 2024 – Wage and Fringe Benefits Allocation:

Total	additional	\$2.60 per hour
Annuity	additional	\$0.10 per hour
Vacation	additional	\$0.25 per hour
Pension	additional	\$0.50 per hour
Health and Welfare	additional	\$0.50 per hour
Wages	additional	\$1.25 per hour

The additional \$0.25 per hour allocation to Annuity, effective June 27, 2022 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 liuna67

> Affiliated with Laborers' International Union of North America serving the 46 Northern California Counties



Laborers Funds Administrative Office of Northern California, Inc. 5672 Stoneridge Drive, Suite 100, Pleasanton, CA 94588 Telephone: 707-864-2800 or 800-244-4530

IMPORTANT ANNOUNCEMENT FOR SPECIAL PLAN EMPLOYERS

December 18, 2023

- To: All Special Plan Employers
- Re: Special Plan for Active Employees Contribution Rates for February 1, 2024, through January 31, 2025

SPECIAL PLAN FOR ACTIVE EMPLOYEES

	Current Rates February 1, 2023 – January 31, 2024		New Rates February 1, 2024 – January 31, 2025	
Medical Dental Vision	\$ 1,326 \$ 93 \$ 7	Medical Dental Vision	\$ 1,439 \$ 95 \$ 7	
Total	\$ 1,426	Total	\$ 1,541	

Contribution rates for all Special Plan Employers (regardless of when the Agreement was signed) will be subject to change **each** *February 1st* for coverage in April.

If there should be any questions concerning this announcement, please let me know.

Cordially,

Mecholus King

Nick King Director of Operations NK:cv

🖢 Employer Services

Discrepancy & Liquidated Damages Statements: 10th - 12th of each month Employer Reporting Forms: 23rd - 25th of each month Delinquency Notices: 22nd - 25th of each month

Employer Services Phone Menu

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

- Employer Accounts/Web Portal Questions 1
- Audit 2

- Delinquencies 3
- All Other Questions 4

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 employee any laborers for the period listed on the Delinquency Notice, simply sign it where indicated and return to the Fund Office via mail or email to AR@lfao.org or log into the Employer Portal and select the appropriate box.

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 Your Contribution Form

Do's:

- 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.

Dont's:

- 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

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.

lfao.org

WHY?

11.43

- You can log on anywhere at any time!
- Less chance of error.
- Hold historical records.
- No more PAPER!
- No more cumbersome calculations, math is done for you.
- Safeguards account information

HOW?

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For an Invitation Code & Brief Instructions (707) 863-3480

- Jessica O. ext. 8276
- Leilani A. ext. 8270
- Michael D. ext. 8266
- Jamila M. ext. 8273
- Ofelia J. ext. 8271

Proceed to employer portal, click here

REPORTING ONLINE

Contributions

Convenient - Eco-friendly - Secure

www.norcalaborers.org

Help Desk

New Location!

http://lfao.atlassian.net/servicedesk/customer/portals



For log in instructions please visit our website at: Employer Help Desk » Laborers Trust Funds (norcalaborers.org)

- ✓ Reduces time on the phone.
- ✓ Faster response time.
- No more fax requests.
- ✓ Friendly customer service.

For additional questions:

Visit our website at www.LFAO.org or contact us by phone at (707) 863-3480

TIME FOR RETIREMENT UNDER THE 170 AGREEMENTS

What you and your employees need to know.

Some key information that you and your employees should know before retiring.

The Participation Agreement States:

Section 2 Part 3.Employer Contributions – The Employer agrees to make contributions to the Fund <u>at the hourly rate set forth</u> in the Collective Bargaining Agreement at the per month hourly basis elected by the Employer in its Employer Declaration for Continued Coverage of N.CA LiUNA Fringe Benefits for Supervisor Above the Rank of Foreman under Section 28A of the Northern California Laborers Master Labor Agreement ("Employer Declaration") for each employee listed above, who was on the Employer's payroll during the preceding calendar month and was not otherwise covered by the Collective Bargaining Agreement in effect between the Union and the Employer.

The 28A Declaration Agreement States:

<u>Section 28A</u> - The Union and the Employer agree that the individual Employer covered by the Master Agreement may continue the coverage of their supervisory personnel above the rank of foreman in the Laborers Health & Welfare Trust Fund for Northern California The Laborers Pension/Annuity Trust Funds for Northern California The Laborers' Vacation Holiday Dues Supplemental Trust Fund for Northern California The Laborers Training-Retraining/Apprenticeship Trust Fund for Northern California by paying in to all Trust monthly on the basis of one hundred seventy (170) hours per month n accordance with the schedules set forth in the Master Agreement regardless of the hours worked by any such employee in a month provided, however, the Individual Employer having made one (1) payment on an employee shall continue to make such a payment so long as the employee is in his/her employ.

Retired means no longer working as a Participating employee-What does this mean?

The employee that has been reported under the 170/195 Agreements can no longer be employed by the employer. Please see Section (3) of the Participation Agreement and/or Section 28A of the CBA on the 28A Declaration.

What your employee should do when they plan to retire.

- Notify the Pension department at LFAO.
- Inform the Pension department that they are currently a salary employee.
- Inform the Pension department they are part of the 170/195 Plan
- Inform the Pension department of their current job title.



Back To In Person Audits.





Northern California

Northerly boundary of Kern County, the Northerly boundary of San Luis Obispo County, and the Westerly boundaries of Inyo and Mono Counties, which includes the following counties: Alameda, Alpine, Amador, Butte, Calaveras, Colusa, Contra Costa, Del Norte, El Dorado, Fresno, Glenn, Humboldt, Kings, Lake, Lassen, Madera, Marin, Mariposa, Mendocino, Merced, Modoc, Monterey, Napa, Nevada, Placer, Plumas, Sacramento, San Benito, San Francisco, San Joaquin, San Mateo, Santa Clara, Santa Cruz, Shasta, Sierra, Siskiyou, Solano, Sonoma, Stanislaus, Sutter, Tehama, Trinity, Tulare, Tuolumne, Yolo and Yuba.

Laborers Funds Administrative Office of Northern California



5672 Stoneridge Drive Pleasanton, Ca 94588 (707) 863-3480 www.LFAO.org

LET'S WORK TOGETHER.

Your cooperation will enable us to complete the audit as soon as possible.

We don't want to take more of your time then what is needed.

We are always looking for ways to grow and help your organization.

What often starts as a routine audit turns into a strategic plan to drive the future and success of your company.

We look forward to meeting with you and your team to resolve any audit issues our LFAO staff will work with you. Auditing is a Team effort.

> Ready for an audit? Just inform the Auditor.

Once you receive your letter from LFAO notifying you of your upcoming audit, check your schedule, then contact the LFAO Auditor listed on the letter to Schedule the audit. If you have a date in mind, we will work with you on a date that can fit your schedule.

Tips for the Audits.

- Review with the auditor what is needed for the audit.
- Have payroll reports printed.
- Confirm the Time and Date.
- Confirm Location.
- Allow 4-6 hours each day.
- Organize your files in folders.
- Prepare a work area.
- Ask Questions.

Priary Documents needed for an audit.

- Individual Earning Records
 (Compensation/Payroll
- W/2-W-/3 Forms complete.
- 1099/1096 Forms Completed
- Cal State Tax Reports DE-9
- Union Fringe Reports for all other Trust Funds.
- Allow 4-6 hours each day.
- Workers Compensation Insurance Monthly reports.
- Detailed Monthly Workers Compensation Insurance Reports
- Subcontractor listing
- Subcontractor Invoices
- Certified Payroll/Project Payroll
- Project listing

Other documents may be required in the audit process.

AUDIT MANAGER Ana Sorensen ASorensen@lfao.org



LFAO AUDITORS

LFAO Sr. AUDITORS



Andrew Fernandez AFernandez@lfao.org



Michelle Ho MHo@lfao.org



Joe Shephard JShephard@lfao.org



Anabel Llanos Anllanos@lfao.org

ATTENTION EMPLOYERS WITH TRAVELERS



MONEY FOLLOWS THE MEMBERS: RECIPROCITY

- Log on at: <u>https://norcalaborers.org/members/reciprocity/</u>
 - Fill out a MFM "Money Follows the Member" form
 - Including Enrollment and Vacation Dues form
- o Submit to Hosting Local or Laborers Trust Fund Office
- Submit a new form every 12 months

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Note: Transfers will not continue after 12 months have expired

FOR QUESTIONS: Via email – Mdolly@lfao.org or nmortlock@lfao.org // call (707) 863-3480

