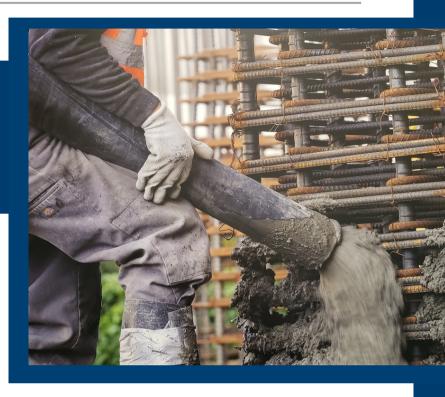
2023 UPDATES

COLLECTIVE BARGAINING AGREEMENT

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

Effective July 1, 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

April 3, 2023

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 June 26, 2023, a two dollar and fifty cents (\$2.50) per hour wage and fringe benefit increase will be allocated as follows:

June 26, 2023 – Wage and Fringe Benefits Allocation:

Total	additional	\$2.50 per hour
Industry Stabilization Funds	additional	\$0.05 per hour
Vacation	additional	\$0.20 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.

Please also note the following change pursuant to Supplement No. 1 of the 2022-2027 Laborers' Master Agreement, effective June 26, 2023:

June 26, 2023 – Labor Foreman Rate:

10% above the highest classification in this Agreement working under his/her direction.

Sincerely,

Oscar De La Torre Business Manager

Northern California District Council of Laborers

ODLT:asa liuna67



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 Services 1
- Delinguencies -
- Reciprocity 5

• Web - 2

- 3 Audit- 4
- LDs 6

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 longeremploying 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.



WELCOME TO

Laborers Funds Administrative Office of Northern California

Employer Service Help Desk!

https://employerhelp.norcalaborers.org:8443

STATUS LETTER

- Status Letter Request
- · Conditional Release Request
- Unconditional Release Request

PORTAL ASSISTANCE

- Portal Reporting Information
- Portal Invitation Request
- Portal Password Reset Request
- Portal Password unlock Request

AUDIT ASSISTANCE

- Required Documents
- Cancellation Policy

SUBMITTING A CONTRIBUTION REPORT

- Contribution Reporting Form Request
- Reporting Instructions
- Reporting Requirements

RECIPROCITY

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

SUBCONTRACTORS

- Subcontractor Requirements
- Subcontractor Reporting Status

For log in instructions please visit our website at https://LFAO.org/employers/ scroll down to Reporting & Portal and click on ES Help Desk Login.

- Reduce time spent on the phone
- Faster response time via email or web links
- No need to fax your requests
- Receive a response even if a staff member us out

Have additional questions?

Please visit our website at www.LFAO.org for answers. You can always contact us by phone at (707) 863-3480.



Employer Portal

2022-227 Laborers Master Agreement for Northern California https://lfao.org/employers/employer-portal

Section 28A - Health and Welfare Plan, Pension/Annuity Plan, Vacation Holiday Dues Supplement Plan, Training-Retraining/Apprenticeship Plan

Effective July 1, 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. Exceptions shall be granted on a case-by-case basis to individual employers. The parties mutually acknowledge the intent is to move all employer fringe contribution payments from paper transmittals of monthly remittances to an electronic remittance format, in a timely effective and efficient process for all parties

For a step-by-step Guide, go to <u>LFAO.org</u> and click on <u>EMPLOYERS</u>.

- You can submit multiple "No Work" remittances at once.
- Ability to export Employee Details prior to submitting remittance.
- Enhanced Submitted Remittance view with drop down History view.
- Logon anywhere at any time!
- Less chance of error.
- No more PAPER!
- End cumbersome calculations.
- The math is done for you.
- Safeguards account information.

To get started call (707) 863-3480 for an invitation code & brief instructions.

Jessica O. ext. 8276 Leilani A. ext. 8270 Jessica P. ext. 8275

Sign up for EFT or ACH payments. No more writing checks.

No more postage for mailing or mail delays.

You schedule the remittance and payment for processing

TIME TO RETIRE UNDER THE 170 AGREEMENTS



Here is some key information that you should know before you retire

The Participation Agreement States:

Section 2 Part 3.Employer Contributions The Employer agrees to make contributions to the Fund at the hourly rate set forth 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:

Section 28A - 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' 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.

This means you can no longer be employed by the employer that has been reporting the 170/195 hours on your behalf.

- Notify the Pension Department al LFAO
- Tell them you are part of the 170-195 Plan
- Tell them your current job title

CHECK YOUR INBOX!

LFAO EMPLOYER NON-DISCRIMINATION QUESTIONNAIRE

As an employer contributing to the Laborers Pension and/or Annuity Plan on behalf of your employees, your immediate response to this questionnaire is required.



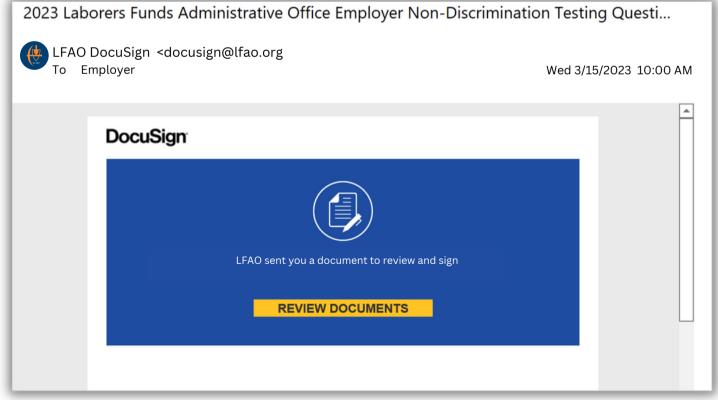
PENSION CONTRIBUTING EMPLOYERS



YOUR RESPONSE
IS URGENTLY
REQUIRED



ANNUITY CONTRIBUTING EMPLOYERS



You should have recently received an email similar to the one above.

LFAO AUDIT PROCESS OVERVIEW

LEAO AUDIT PROCESS OVERVIEW

Employer Audit Documents

Primary Items needed for an audit

- Compensation/Payroll
- W/2 -W/3's, 1099 & 1096
- Reporting Forms-Other Trades
- DE-9 C's
- Workers Compensation
- Reports
- Subcontractor Invoices

Supplemental Documents

- Employee payroll timecards
- Payroll Journals
- Forms 941
- Check Register/Cash Vouchers
- 1120-1040's or Partnership
- Returns
- General Ledger

Overview of Laborers Funds Administrative Office (LFAO) Audit Process.

- An audit request letter is mailed to the signatory employer.
- LFAO Auditor reaches out to the employer to schedule an audit date.
- The audit is performed at the employer's location, or the employer can upload the required documents to the employer audit portal.
- Once the audit is completed the LFAO Auditor will submit the completed audit to the Trust Funds analyst.
- If no discrepancies are recorded the audit file will be closed and a letter will be mailed to the employer.
- If there are discrepancies the LFAO analyst will verify the employers' rates and mail the audit results
 to the employer for their review and response. The employer is encouraged to review the audit
 worksheets and respond with any additional documentation.
- Once the audit has been reviewed an invoicewillbemailedtothe employer.
- · When payment is received the audit will be closed.



Questions?

LFAO AUDIT PROCESS OVERVIEW

If you have received an Audit letter from LFAO, please
Contact the Auditor. Below is the contact information for our staff.

LFAO Field Auditors

- Joe Shephard: email jshepherd@lfao.org, cell phone 707 384-0891
- Anabel Llanos: email anllanos@lfao.org, cell phone 707 386-1223
- Andrew Fernandez: email afernandez@lfao.org, cell phone 707 366-4551

If you need further assistance, please feel free to contact the audit Manager.

Ana Sorensen, cell phone 707 419-0384, Audit Manager.



Do You Have Questions regarding FMLA (Family and Medical Leave Act?







Laborers Funds Administrative Office of Northern California, Inc.

5672 Stoneridge Drive, Suite 100, Pleasanton, CA 94588

Contributing Employers

Family and Medical Leave Act

As you are aware, the Family and Medical Leave Act became effective on August 5, 1993 for nonbargaining employees and February 4, 1994 for bargaining employees.

In brief, the law requires employers with 50 or more total employees to grant leaves of absence of up to 12 weeks in a year to eligible employees for family or medical leave under certain conditions. Eligible employees are those who have worked at least 1,250 hours for the particular employer –during the previous 12-month period. Among the Act's provisions is the requirement that employers continue to provide eligible employees with health coverage during the leave of absence.

Although the Act focuses upon employers, the Trustees wish to accommodate those Contributing Employers who must comply with the law. Consequently, the Fund has established the following policy to provide coverage to eligible employees for family or medical leave.

- It is the Employer's responsibility to notify employees of their rights under the Family and Medical Leave Act and carry out the provisions of that Act.
- · Employer contributions for employees on leave of absence 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 "FMLA."
- · It is not the Fund's responsibility to maintain coverage for employees on leave whose employers have not made the required contributions. Any penalties under the Act for failure to maintain coverage are the responsibility of the employer.
- Employees will receive health coverage on the same basis as other Fund participants
- Employers will contribute a monthly amount per FMLA employee based on the contribution rate multiplied by 141 hours. This amount is determined by the Fund and may change in the

