



# Due to Coronavirus (COVID-19)

Office hours are limited and retrieving faxes may not be done regularly.

**If you need a Status Letter, please sign up.**

## **Employer Services Help Desk!**

Employer Online Support Service

<https://employerhelp.norcalaborers.org:8443>



## **Request your Status Letter Online**

Other topics you can find assistance with include:

- ✓ Portal Assistance
- ✓ Audit Assistance
- ✓ Assistance with submitting a Contribution Report
- ✓ Reciprocity Inquiries
- ✓ Subcontracting Requirements and Reporting Status

For Log in instructions please see the attached guide.

Need assistance logging in?

Please contact Leilani Allen at (707) 863-3480 ext. 8270.

## Completing Your Contribution Form

### Do:

- Use Contribution Report Form mailed to you.
- Submit contribution report if NO hires for the month.
- Write laborers SSN's and DOB's clearly.
- Verify that contribution columns are added accurately.
- Inactivate mailing of reporting forms if you no longer employ Laborers.
- 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 mark the specified box, sign it where indicated and return to the Fund Office via [email at AR@lfao.org](mailto:AR@lfao.org), fax to [707-864-5856](tel:707-864-5856) or log into the [Employer Portal](#) and check the box for No Hours Worked and submit electronically. 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:

10<sup>th</sup> - 12<sup>th</sup> of each month

#### Reporting Forms:

23<sup>rd</sup> - 25<sup>th</sup> of each month

#### Delinquency Notices:

22<sup>nd</sup> - 25<sup>th</sup> of each month

# 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

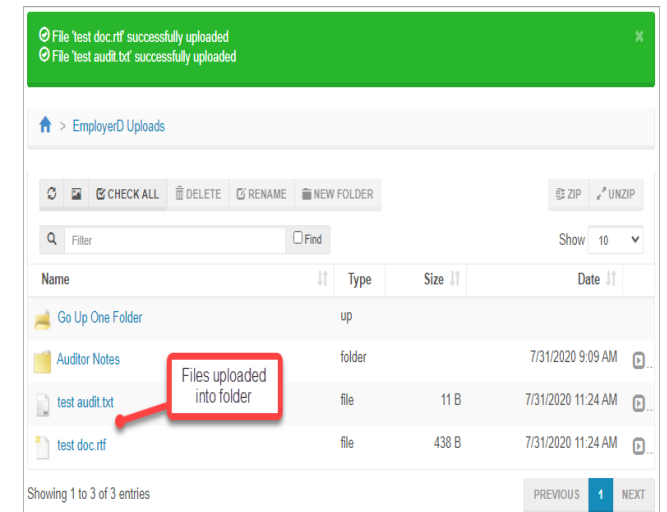
We understand this is a new process and are willing to work with you to make sure it goes as smooth as possible. If you have any questions regarding the audit please contact Ana Sorensen, Employer Service Coordinator at 8262.

# 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



# EMPLOYER PORTAL

## FLEXIBLE & CONVENIENT

- Only an internet connection is needed.
- You decide remittance and payment date.
- No cumbersome calculations required.
- Initial sign-up takes less than 1 minute.

## SAVE TIME & MONEY

- Load payroll files, reports or start anew.
- Easily edit data as soon as its entered.
- See what you owe instantly.
- Control when you submit and pay.

## SAFE & SECURE

- Safeguarding your information is our first priority.
- Use these services with confidence, anywhere, anytime.
- Our security practices are available for your review on the site.

Employer Portal

## HOW DO I SIGN UP???

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



**Laborers Funds Administrative Office**  
OF NORTHERN CALIFORNIA, INC.



English

Member Portal

HOME

MEMBERS  
ACTIVE/INACTIVE

RETIREES

EMPLOYERS

PROVIDERS

FORMS/PUBLICATIONS

CONTACT US

ABOUT

Workforce Certifications Contractor Directory Employer Portal Reciprocity Delinquency Reports Employer Help Desk



## Reporting & Portal

2019-2023 Plastering Hod  
Carrier Agreement – 46  
Counties Increase Effective July  
1, 2020

Employer Portal Guide v3

Employer Portal Upload  
Instructions

Summary of Reporting  
Requirements

Employer Reporting  
Instructions

2018 Apprentice Wages

Wage-Fringe Benefit Allocation

Special Plan Wage-Fringe  
Benefit Allocation

FMLA Information

LFAO Refund Policy

Laborers Shift Codes

Web Reporting Information

ES Help Desk Login

Employer Request for Contact  
Information

Northern California District  
Council of Laborers Mason  
Tenders Agreement Increase  
Effective July 1,



## Employer Information

Attention General Contractors!

Audit Information

Large Contributing Employers:  
ACA Requirements

Money Follows Member  
Instructions

Money Follows Member West  
Coast

Money Follows Member Rest of  
U.S.

N.CA Laborers Jurisdiction Map

Hod Mason Tender Map

Hod Plaster Tender Map

Bulletin 2020 Q3



## Important Web Links

N.CA District Council of  
Laborers

LiUNA: Pacific Southwest  
Region

LECET: Southwest Region

LiUNA: National Site

LECET: National Site

Laborers Health & Safety

AGC of California

CEA

NAEC

UCON

WACA

Visit us at [LFAO.ORG](https://lfao.org)

Just click on the Employers box from the Home Page  
Employer Portal column will provide you with  
instructions and guidelines.



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](mailto: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.