

Employer Bulletin

Money Follows the Man Agreements

As a signatory employer to a collective bargaining agreement in Northern California you are required to report and pay contributions to the Northern California Laborers Trust Funds for all work performed in the Northern California jurisdiction, which term means that portion of the state of California above the Northerly boundary of Kern County, the Northern boundary of San Luis Obispo County, and the Westerly boundaries of Inyo and Mono Counties, regardless of where the employees home Trust Funds are located.

If your employees home Trust Funds are outside of Northern California they may request a "Money Follows the Man Agreement" from the local union in the area they are working. This agreement will allow them to reciprocate (transfer) their Pension and/or Health and Welfare benefits from Northern California Laborers Trust Funds to their home Trust Funds and vice versa. These agreements are valid for twelve months. Upon expiration of the agreement, the employee can request a new agreement from the local union if needed.

As the employer, please be advised that your company must also be signatory at the employees home Trust Fund's jurisdiction in order for the Trust Funds to be able to reciprocate the benefits.

Delinquency Notice

Employer contributions are due on the 15th of each month. If the monthly contributions or reports are not received or postmarked by the 25th of the month, the contribution is considered delinquent. Please note that as the date of the 25th nears, the Fund will issue a Delinquency or "Reminder" Notice that lists the report period that we have yet to receive.

If you receive a Delinquency Notice and you are certain that you mailed your report timely, chances are that the report and notice crossed in the mail. Should this be the case, call the Employer Accounts department to confirm receipt of your report.

If you did not employ any Laborers for the period that is listed on the Delinquency Notice, simply sign the notice where indicated and return it to the Fund Office via mail or fax (707) 864-5856.

If you have not mailed your monthly report, please do so immediately. Remember, if your contributions are received late, they are subject to liquidated damages and interest.

To avoid receiving a Delinquency Notice make certain to submit the monthly contribution and report timely and complete the contribution form accurately.

Online Reporting - Employer XG

Flexible and Convenient

Only an internet connection is needed.

You decided remittance and payment date.

No cumbersome calculations required.

Initial sign-up takes less than 1 minute.

Save Time and 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 and Secure

Privacy: safeguarding your information is our first priority.

Security: use these services with confidence, anywhere, anytime.

Practices: our security practices are available for your review on the site.

Visit the Employer tab on our website, www.norcalaborers.org

Authorization for Use or Disclosure of Protected Health Information (PHI)

HIPAA provisions permit the Trust Fund to use Protected Health Information (PHI) for purposes of treatment, paying benefits, and operating the Plan. What is PHI? PHI is individually identifiable health information that identifies a plan participant, either by name or by any other means. The Trust Fund only uses PHI for Plan administrative purposes and is committed to using health information as permitted by HIPAA. As of April 14, 2003, the Trust Fund no longer shares information, which is considered PHI, with anyone or any entity, other than as permitted by HIPAA. As an employer, this means that you can no longer make inquiries regarding eligibility or claim information on behalf of your employee- unless the employee authorizes you to do so. Anyone (other than the participant) calling the Fund Office to ask the status of a claim is not allowed under HIPAA.

The only way to allow a person to act on behalf of a participant is to complete a form entitled "Authorization for Use or Disclosure of Protected Health Information," which can be found on the HIPAA & PHI FORMS page under the Benefit Plan Forms & Comparisons tab of our website. Participants must complete Sections A and B and submit the form to HIPAA Compliance Director, Laborers Funds Administrative Office of Northern California, Inc., 220 Campus Lane, Fairfield, CA 94534. Participants may designate a specific time frame (a start and an expiration date) in which someone is authorized to have access to PHI. If an expiration date is not assigned, the Fund Office will continue to provide PHI to the authorized person until the authorization is revoked. This is done by completing and mailing a new "Authorization for Disclosure of PHI."

There are other forms required by the HIPAA law that deal with PHI; this article describes only two of these forms. For more information on privacy and Protected Health Information, refer to the Information Privacy Notice available on our website.

Contribution Facts

The **Contribution Rates** billed to an employer are determined by their Agreement, not by the Local Union dispatch slip.

Fringe benefit contributions are required for all hours worked and / or paid covered by the Agreement, whether or not the employee is in the union. These contributions are always paid to the Trust Funds, not to the employee.

Contributions to the Vacation-Holiday Trust Fund are subject to tax withholding as part of the employee's total compensation. This contribution however is not a part of the hourly wage rate.

Once you begin to report owners, partners, or supervisory personnel above the rank of foreman, you must continue to report them as long as they are in your employ. These personnel should be reported on the basis of one hundred-seventy (170) hours per month, regardless of the hours actually worked.

Contribution rates may differ if you are not signatory to the Master Agreement.

Certified Payroll/Release

In order to receive an unconditional release make sure you have completed and submitted your Certified Payroll correctly to your General. Then provide us with a completed copy including all non-performance statement and we will expedite your request for a release.

All contractors and subcontractors who perform work on government construction contracts and federally-assisted construction projects are required to submit certified payroll.

Each employee must be classified in accordance with the type of work they perform on the job site. An employee is anyone who is performing construction work on the project, including: trade journeyman (carpenters, plumbers, sheet metal workers, cement masons, etc.); apprentices, trainees, watchmen, guards, and traffic control personnel, Apprentices and Trainees and working foreman or supervisors that regularly spend more than 20% of their time performing actual construction work on the project are considered to be covered and, therefore, required to be reported on the certified payroll report.

Fringe Benefit Check Boxes – Indicates HOW and WHERE Fringe Benefits are to be paid (approved Plans, Funds, or Programs- means that you pay all required fringe benefit rates to a Union or Bona-fide Fringe Benefit Plan).

To find out the complete requirements of Certified Payroll visit:
www.dir.ca.gov/Public-Works/Certified-Payroll-Reporting.html

Completing a Contribution Report Form

DO

Use the Contribution Report Form mailed to you,
Submit the contribution report if you have NO hires for the month,
Inactivate your account if you no longer employ laborers,
Write the laborers' social security number clearly,
Verify that the contribution columns are added accurately,
Mail your contribution report and payment to the BANK.
Report adjustments for prior months on a separate sheet and send it to the Trust Fund Office.

DO NOT

Copy a previous report to use as it has a unique number that can only be submitted 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 your payment to the Fund Office by certified mail as it will delay the payment process.

Trust Fund Mailing Calendar

Discrepancy and Liquidated Damages Statements
10th- 12th
of each month

Employer Reporting Forms
23rd- 25th
of each month

Delinquency Notices
22nd- 25th
of each month

TRUST FUND DIRECTORY & MENU OPTIONS

Language

[1]- English [2]- Spanish

Direct Extension

[8]- to dial extension of person you want to reach

Company Directory

[9] - to access the company directory

Departments

[1]- Health & Welfare [2]- Pension [3]- Annuity [4] - Vacation [5]- COBRA [6]- Employer Accounts [7]- Accounting [0]- Operator

Health & Welfare

Eligibility, doctor or hospital claims, and other medical benefits.

Accounting

1099R tax forms, W-9 request for taxpayer ID numbers.

Pension/Annuity

Pension applications, disability credit, annuity and other Pension benefits.

Employer Accounts

Status of reporting forms, collections, audits.

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