

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.

Laborers Master Agreement Allocations

Pursuant to Section 28A of the Laborers Master Agreement, effective July 1, 2015, the Fringe Benefits Increase of the 2014-2019 Laborers Masters Agreement were as follows:

• Health & Welfare	additional	\$0.70	per hour
• Annuity*	additional	\$0.28	per hour
• Training	additional	\$0.02	per hour

*Individual Employers who did not extend their agreements shall be subject to an additional \$0.25 per hour increase. Such increase shall be allocated to annuity.

Family and Medical Leave Act (FMLA) Reminder

The Family Medical Leave Act (FMLA) requires employers with 50 or more employees to grant leaves of absence of up to 12 weeks in a year to eligible employees for family or medical leave. One of the Act’s main provisions requires employers to continue to provide eligible employees with health coverage during a leave of absence. The Health and Welfare Fund has established the following policy to provide coverage to eligible employees for family or medical leave:

1. It is the employer’s responsibility to notify employees of their rights under the Act.
2. 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 same date. The names of employees on leave should be marked “FMLA.”
3. It is not the Fund’s responsibility to maintain coverage for employees on leave whose employers have not made the required contributions.
4. Employees will receive health coverage on the same basis as other Fund participants.
5. Employers will contribute a monthly amount per FMLA employee based on the current hourly contribution rate multiplied by 173 hours (Health and Welfare hours only).

If you have any questions about your obligations to the Trust Fund regarding the Family and Medical Leave Act, please contact the Employer Accounts department at the Fund Office.

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.

Audits of Employer Records

Audits of employer records are performed in order to insure that proper payments are made to the Fund on behalf of all covered employees. If your company is selected for an audit by the Fund, please be advised that the audit will include all Laborers local union jurisdictions in which you are required to make Fund contributions.

Under the collective bargaining agreement and Trust Agreement, the employer must provide the auditor with any payroll information and other required data which will assist him in determining that the proper fringe benefit payments were made for all employees whose wages were covered by the collective bargaining agreement.

In the event any audit reveals a discrepancy, the employer will be billed for the fringe payments due including interest and liquidated damages. Our goal is to assist the member and employer by making sure all contributions are submitted correctly.

Your cooperation will enable us to complete the audit as soon as possible and to take no more of your time than is absolutely necessary. If you are unable to keep your scheduled appointment and must cancel without a timely notification, you may be responsible for any/all audit costs.

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 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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