



## Laborers Funds Administrative Office of Northern California, Inc.

5672 Stoneridge Drive, Suite 100, Pleasanton, CA 94588  
Employer Services Direct Line: 707-863-3480 or 800-244-4530

### ***SUMMARY OF TRUST FUND REPORTING REQUIREMENTS & CONTRIBUTION FACTS***

- All employees performing work in the Northern California Bay Area covered by your agreement are to be reported and contributions paid, *regardless of the employee's union status*. All hours are to be reported, whether straight time or overtime, but no contribution shall be computed at the rate of 1 ½ or double the required rate of contribution per hour.
- Employees performing covered work in Northern California are to be reported and contributions paid from the date of hire, not from the date they join the union. These contributions are always to be paid to the Trust Fund, not the employee.
- Contributions are to be paid in accordance with the rates required by your agreement, which are the rates indicated on your reporting form. These rates may not necessarily be those shown on the employee's dispatch slip.
- Contributions to Vacation: Vacation Pay and Dues Check-Off to be paid at the specified rates, for each hour worked by each of its employees on work covered by this Agreement. 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 part of the hourly wage rate.
- 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. Please refer to the Laborers Master Agreement if you fall in this category. Additionally, please contact the Laborers Local Business Manager in your area to execute a supplemental participation agreement if needed.
- If you hire a subcontractor who performs work covered under the Agreement, it is your responsibility to make sure that all hours are reported and all contributions are paid.
- Contributions are due on or before the 15<sup>th</sup> day of the month following the month in which the work is performed, and are delinquent if not postmarked on or before the 25<sup>th</sup> day of the month following the month in which the work is performed. Delinquent reports will be assessed liquidated damages and interest in accordance with the Collective Bargaining Agreement and/or Trust Agreements.
- To prevent processing delays:
  - Make sure to enter all information on your Remittance Report and Continuation Sheet.
  - Write a check for the amount calculated after you verify the total amount due.
- No hours to report? Just check the appropriate box, sign your name and mail the the report.
- Remittance Reports should be mailed to:  
Laborers Trust Funds for Northern California  
P.O. Box 882913  
San Francisco, CA 94188-2913
- Trust Fund Mailing Calendar:
  - Discrepancy and Liquidated Damage statements: between the 10<sup>th</sup> – 12<sup>th</sup> of each month.
  - Employer Reporting forms: between the 23<sup>rd</sup> – 25<sup>th</sup> of each month.
  - Reminder notices: between the 21<sup>st</sup> – 23<sup>rd</sup> of each month.
- If at any time you discover that you have reported hours in error, please notify the Fund Office Immediately to report the error and obtain a copy of the Refund Policy.
- The employer's business records are subject to periodic payroll audits to ensure the compliance with these reporting requirements. An employer refusing to permit an audit will be treated as delinquent.
- A delinquent employer is liable to the Trust Funds for attorney's fees, audit expenses, court costs, liquidated damages, in addition to all unpaid contributions.

\*These guidelines are offered in an effort to make your transition into Laborers Trust Funds as smooth as possible. You may also contact the Fund Office directly at 707-863-3480 and speak with Employer Services.