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 in-person audits.
- Please visit our website at LFAO.org for some excellent employer resources.
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:**

<table>
<thead>
<tr>
<th>Category</th>
<th>Allocation</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wages</td>
<td>additional</td>
<td>$1.25 per hour</td>
</tr>
<tr>
<td>Health and Welfare</td>
<td>additional</td>
<td>$0.50 per hour</td>
</tr>
<tr>
<td>Pension</td>
<td>additional</td>
<td>$0.50 per hour</td>
</tr>
<tr>
<td>Vacation</td>
<td>additional</td>
<td>$0.20 per hour</td>
</tr>
<tr>
<td>Industry Stabilization Funds</td>
<td>additional</td>
<td>$0.05 per hour</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>additional</td>
<td><strong>$2.50 per hour</strong></td>
</tr>
</tbody>
</table>

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

Affiliated with Laborers’ International Union of North America  
serving the 46 Northern California Counties
When calling our department phone number, **707-863-3480** you can choose from the following menu options:

- Employer Services - 1
- Web - 2
- Delinquencies - 3 Audit- 4
- Reciprocity - 5
- LDs - 6

**Employer Services Phone Menu**

When calling our department phone number, **707-863-3480** you can choose from the following menu options:

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 longer employing 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

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.

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

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

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 is out
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 LFAO.org and click on EMPLOYERS.

- You can submit multiple "No Work" remittances at once.
- Ability to export Employee Details prior to submitting remittance.

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

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.

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.
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 Pension/Annuity Trust Funds 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 at LFAO
- Tell them you are part of the 170-195 Plan
- Tell them your current job title
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.
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 invoice will be mailed to the employer.
- When payment is received the audit will be closed.

### 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
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)?

Use your smartphone to scan here to access the FMLA information document.
ATTENTION PORTAL EMPLOYERS

The Employer Portal has recently been updated. With this new update you may see some enhancements and changes. One change to be aware of is that as you enter the hours the system will load in the shift/work classification code automatically. The default may not be the code you intend to use. Please verify that the correct code is being used when submitting your reports. In most cases you will use “J” for journeyman.