

2024 UPDATES

COLLECTIVE BARGAINING AGREEMENT

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.

July 28, 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.). The allocation of the two dollar and fifty cents (\$2.50) per hour wage and fringe benefit increase effective June 26, 2023 and changes to the allocation are indicated below. Please be advised that this notice supersedes the revised notice of July 24, 2023. The implementation of the revised allocation has been postponed to January 1, 2024.

	<u>Effective 6/26/23</u>	<u>Effective 1/1/24</u>
Wages	\$1.25/hour	No change
Health and Welfare	\$0.50/hour	No change
Pension	\$0.50/hour	No change
Vacation/Holiday/Dues Supplement	\$0.20/hour	Revise to \$0.21/hour
Training	No increase	Revise to \$0.02/hour
Industry Stabilization Funds	\$0.05/hour	Revise to \$0.02/hour

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



IMPORTANT ANNOUNCEMENT FOR SPECIAL PLAN EMPLOYERS

December 18, 2023

To: All Special Plan Employers

Re: Special Plan for Active Employees
Contribution Rates for February 1, 2024, through January 31, 2025

SPECIAL PLAN FOR ACTIVE EMPLOYEES

Current Rates		New Rates	
February 1, 2023 – January 31, 2024		February 1, 2024 – January 31, 2025	
Medical	\$ 1,326	Medical	\$ 1,439
Dental	\$ 93	Dental	\$ 95
Vision	\$ 7	Vision	\$ 7
Total	\$ 1,426	Total	\$ 1,541

Contribution rates for all Special Plan Employers (regardless of when the Agreement was signed) will be subject to change **each February 1st for coverage in April.**

If there should be any questions concerning this announcement, please let me know.

Cordially,

Nick King
Director of Operations
NK:cv

Discrepancy & Liquidated Damages Statements:
10th - 12th of each month

Employer Reporting Forms:
23rd - 25th of each month

Delinquency Notices:
22nd - 25th of each month

Employer Services Phone Menu

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

- Employer Accounts/Web Portal Questions - 1
- Audit - 2
- Delinquencies - 3
- All Other Questions - 4

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 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.

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.

EMPLOYER PORTAL

START YOUR NEW YEAR'S GOAL EARLY

[HTTPS://LFAO.ATLASSIAN.NET/SERVICEDESK/CUSTOMER/USER/LOGIN?DESTINATION=PORTALS](https://lfa0.atlassian.net/servicedesk/customer/user/login?destination=portals)



(707) 863-3480



AR@lfao.org



Help Desk

Sign up...**Today!**

- Get organized!
- Cut down on paper!
- Less chances of error!
- Historical record!
- No more cumbersome calculations.

For step-by-step directions: [LFAO.org](https://lfa0.org) and click on Employers, proceed to Employer Portal

Help Desk

New Location!

<http://lfao.atlassian.net/servicedesk/customer/portals>



Status Letter

Professional Assistance

Audit Assistance

Reporting Questions

Reciprocity

Generals/Subcontractors



**For log in instructions please visit our website at <http://LFAO/org/employers/> .
Scroll down to Reporting and Portal, click on ES Help Desk Login.**

- ✓ Reduces time on the phone.
- ✓ Faster response time.
- ✓ No more fax requests.
- ✓ Friendly customer service.

For additional questions:

Visit our website at www.LFAO.org or contact us by phone at (707) 863-3480

TIME TO RETIRE UNDER THE 170 AGREEMENTS



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 in 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.

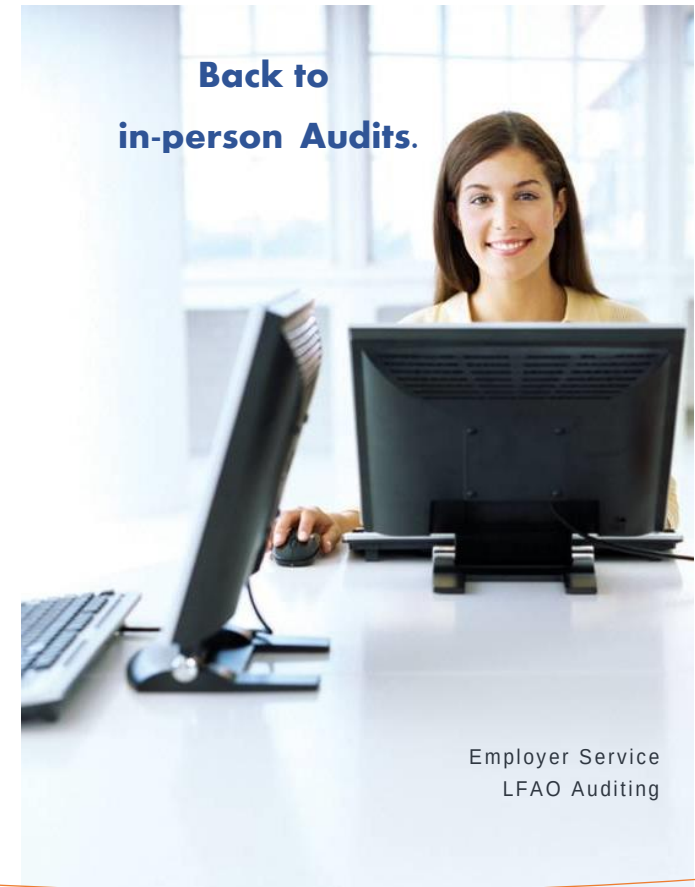
This means you can no longer be employed by the employer that has been reporting the 170/195 hours on your behalf.

- Notify the Pension Department at LFAO
- Tell them you are part of the 170-195 Plan
- Tell them your current job title



LET'S WORK TOGETHER.

Your cooperation will enable us to complete the audit as soon as possible and to take no more of your time than is needed.



Employer Service
LFAO Auditing

We are always looking for ways to grow and help your organization.

What often starts as a routine audit turns into a strategic plan to drive the future success of your company.

Northern California

Northerly boundary of Kern County, the Northerly boundary of San Luis Obispo County, and the Westerly boundaries of Inyo and Mono Counties, which includes the following counties: Alameda, Alpine, Amador, Butte, Calaveras, Colusa, Contra Costa, Del Norte, El Dorado, Fresno, Glenn, Humboldt, Kings, Lake, Lassen, Madera, Marin, Mariposa, Mendocino, Merced, Modoc, Monterey, Napa, Nevada, Placer, Plumas, Sacramento, San Benito, San Francisco, San Joaquin, San Mateo, Santa Clara, Santa Cruz, Shasta, Sierra, Siskiyou, Solano, Sonoma, Stanislaus, Sutter, Tehama, Trinity, Tulare, Tuolumne, Yolo and Yuba.



Laborers Funds
Administrative
Office of
Northern
California

5672 Stoneridge Drive
Pleasanton, Ca 94588
(707) 863-3480
www.LFAO.org

We look forward to meeting with you and your team to resolve any audit issues our LFAO staff will work with you. Auditing is a Team effort.



**Ready for an
audit?
Just inform the Auditor.**

Once you receive your letter from LFAO notifying you of your upcoming audit, check your schedule, then contact the LFAO Auditor listed on the letter to Schedule the audit. If you have a date in mind, we will work with you on a date that can fit your schedule.

Tips for the Audits.

- Review with the auditor what is needed for the audit.
- Have payroll reports printed.
- Confirm the Time and Date.
- Confirm Location.
- Allow 4-6 hours each day.
- Organize your files in folders.
- Prepare a work area.
- Ask Questions.

**Primary Documents needed for an
audit.**

- Individual Earning Records (Compensation/Payroll)
- W/2-W-/3 Forms complete.
- 1099/1096 Forms Completed
- Cal State Tax Reports DE-9
- Union Fringe Reports for all other Trust Funds.
- Allow 4-6 hours each day.
- Workers Compensation Insurance Monthly reports.
- Detailed Monthly Workers Compensation Insurance Reports
- Subcontractor listing
- Subcontractor Invoices
- Certified Payroll/Project Payroll
- Project listing
- **Other documents may be required in the audit process.**

LFAO AUDITORS



Andrew Fernandez
LFAO Auditor
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Michelle Ho
LFAO Auditor
MHo@lfao.org

AUDIT MANAGER

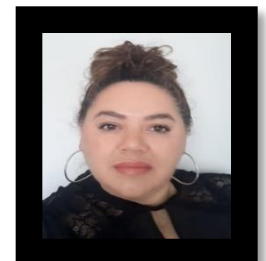


Ana Sorensen
Employer Service Audit Manager
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**LFAO Sr.
AUDITORS**



Joe Shephard
LFAO Senior Auditor
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Anabel Llanos
LFAO Senior Auditor
anllanos@lfao.org

Do You Have Questions regarding FMLA (Family and Medical Leave Act)?



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

TO: Contributing Employers

RE: **Family and Medical Leave Act**

As you are aware, the Family and Medical Leave Act became effective on August 5, 1993 for non-bargaining employees and February 4, 1994 for bargaining employees.

In brief, the law requires employers with 50 or more total employees to grant leaves of absence of up to 12 weeks in a year to eligible employees for family or medical leave under certain conditions. Eligible employees are those who have worked at least 1,250 hours for the particular employer during the previous 12-month period. Among the Act's provisions is the requirement that employers continue to provide eligible employees with health coverage during the leave of absence.

Although the Act focuses upon employers, the Trustees wish to accommodate those Contributing Employers who must comply with the law. Consequently, the Fund has established the following policy to provide coverage to eligible employees for family or medical leave.

- It is the Employer's responsibility to notify employees of their rights under the Family and Medical Leave Act and carry out the provisions of that Act.
- Employer contributions for employees on leave of absence 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 "FMLA."
- It is not the Fund's responsibility to maintain coverage for employees on leave whose employers have not made the required contributions. Any penalties under the Act for failure to maintain coverage are the responsibility of the employer.
- Employees will receive health coverage on the same basis as other Fund participants.
- Employers will contribute a monthly amount per FMLA employee based on the contribution rate multiplied by 141 hours. This amount is determined by the Fund and may change in the future.

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