

Instructions for the Preparation of Report Forms for Fringe Benefits Funds

GENERAL INFORMATION This information has been designed to assist you in the preparation of your Contribution Remittance Reports. The following section will answer commonly asked questions and help define the terms used throughout this booklet. Should you have any questions or require additional information, contact the Administrative Office of the Laborers' Combined Funds.

CONTRACTS The employer agrees to abide by the terms and conditions of the contractual agreement within the unions jurisdictional area. This agreement will provide provisions for submitting fringe benefit contributions to the Fund Office. Failure to submit fringe benefit contributions, in a timely manner, will result in penalties and additional expenses. Under applicable Federal law, the Laborers' Pension and Welfare Funds are not permitted to accept fringe benefit contributions for work which is not covered by some type of written agreement between the Union and the employer.

CONTRIBUTION REMITTANCE REPORTS Contribution Remittance Reports are provided as an aid to assist you in submitting your fringe benefit contributions. Pre-printed forms reflect information submitted on the employer's previous month's report. It is the responsibility of each employer to remit fringe benefits using the correct rates based on the applicable Collective Bargaining Agreement. This system is in place to assure prompt service to each employer. However, pre-printed Contribution Remittance Report Forms are intended to assist you in the reporting process and will not relieve you of your contractual obligation to report timely and accurately.

OFFICE AND SUPERVISORY REPORTS Remittances for Office and Supervisory Employees must be filed on a separate monthly report. The Administrative Office will send you the necessary report forms, subsequent to a written application approved by the Board of Trustees, in accordance with the Trust Agreement.

PROPRIETORS, PARTNERS AND SELF-EMPLOYED PERSONS Federal regulations prohibit our accepting pension contributions from proprietors, partners, or self-employed persons.

REMITTANCES All monies, regardless of industries and funds, are to be paid with one check for the total amount due. This check must be made payable to "*Bank of New York Mellon-Laborers' Contribution Account 182-9347.*" In order to ensure prompt processing, submit all Contribution Remittance Reports and payments directly to our lockbox at Bank of New York-Mellon. Do not submit any remittances directly to the Administrative Office, all reports and payments must be processed through the Bank of New York-Mellon Contribution Account.

Administrative Office of the Laborers' Combined Funds of W. PA
P.O. Box 360137
Pittsburgh, PA 15251-6137

FIELD OFFICES It is the employer's responsibility to see that the required Contribution Remittance Reports are properly distributed to each field office. Due to the increasing number of field offices and their various periods of existence, it has become impossible to control the flow of report forms to an employer's multiple field offices.

NO WORK OR OUT OF AREA WORK Provisions have been made on the form to allow you to notify the Administrative Office if you are no longer working in a jurisdictional area, or you do not have employees working under a contract for which you have an agreement. The Employer should forward a contribution report indicating no work in the jurisdictional area of the Laborers' Combined Funds for each applicable month.

LOCAL UNION JURISDICTIONAL AREAS In order for the Administrative Office to accurately and promptly allocate Laborers' Working Dues, the employer must identify each reported employee with the Local Union in whose jurisdictional area the work was performed. In most cases the counties in which the work is performed determines the Local Union to which Working Dues are to be paid. Working Dues should **NOT** be allocated to the Local Union in which the employee is a member.

RECIPROCITY AGREEMENTS Reciprocity Agreements have been adopted by the Trustees of this Fund. In areas where these agreements are in effect, they provide for the transfer of Welfare Fund and/or Pension Fund Contributions to the employee's Home Fund. A transfer of contributions between Fund Offices is contingent upon there being a signed Reciprocal Agreement between the Home Fund and the Reciprocating Fund. If you are performing work out of the Laborers' District Council of Western Pennsylvania's jurisdictional area, please contact the Administrative Office to initiate a request to transfer contributions.

EMPLOYEE IDENTIFICATION RECORD Identification Cards must be completed by all members who will be participating in the Fringe Benefit Fund and for whom you will be making contributions. This information is required by the Administrative Office to maintain the fringe benefit accounts of your employees.

EMPLOYER CORRECTION REQUEST This form is generated when we are unable to identify an employee for whom you have reported Fringe Benefit Contributions. When completed and returned to the Administrative Office, it provides us with the data needed to promptly process your Contribution Remittance Reports and to properly credit your employee's account. We realize you may not have all of the requested information, however, please provide our office with **ANY** information you have pertaining to the identification of this employee. (Refer to Example II for additional information.)

LATE REMINDERS Late reminders are issued when Contribution Remittance Reports and payments are not received within the specified time stated on the pre-printed report form. Due dates for Fringe Benefit Contributions and penalties for late payments are specified in your agreement and will be assessed accordingly.

AUDIT CONFIRMATIONS Once each year, an independent auditing firm may send you an Audit Confirmation detailing employer contributions to each Fund for the year. You should check your records against the Audit Confirmation and report any discrepancies found. This is a random sampling and will not apply to you if your company is not chosen.

AUDITS Payroll records may be audited by representatives of the Administrative Office in accordance with the authority granted to the Trustees of the Funds as specified in the contracts and the provisions of the Trust Agreements of the Funds to which contributions must be made. Provided in this booklet you will find a checklist of the information necessary for the completion of the payroll audit, along with answers to frequently asked questions. (Refer to Example III and IV for additional information) The payroll audits are a provision of your Collective Bargaining Agreement and your cooperation in providing the requested information would be greatly appreciated.

The following pages will provide you with illustrations and information for completing your Contribution Remittance Reports. For clarification, numbers used for illustration purposes will coincide with the instruction numbers. The instructions identify the information that will be pre-printed by the Administrative Office and the information which the employer must provide. Do not use pre-printed forms to report any other agreements. If you do not have the correct forms, contact the Administrative Office immediately.