

Northern California Pipe Trades Trust Funds for UA Local 342  
935 Detroit Avenue, Ste 242A  
Concord, CA 94518-2501  
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JULY 2024  
JUNE 2024 HOURS



# EMPLOYER CONNECTION

## \*\*\*EMPLOYER RESPONSIBILITY\*\*\*

As an Employer it is your responsibility to report all hours worked and paid accurately. Deductions taken out for Credit Union, 401(k) and additional HRA must be remitted in full. **Note:** You are urged to contribute at least the 401(k) deferrals by the 15<sup>th</sup> business day of the month following the work month. By returning the enclosed ECR Form(s), the Employer certifies under the penalty of perjury that the information contained herein is correct, that all hours worked or paid during the period covered are reported herein. Failure to pay the full amount due will result in the assessment of liquidated damages and other potential penalties.

### Special points of interest:

- Employer Responsibility
- Apprentice Advancements
- HRA Contributions
- Supplemental 401(k) Retirement Plan Classification
- Due Date and Delinquent Date
- Wire Transfers and ACH



## HEALTH REIMBURSEMENT ACCOUNT (HRA) CONTRIBUTIONS ARE TAX EXEMPT - REMINDER



HRA is paid at Straight Time, Time and One-Half, and Double Time rates.  
HRA contributions are excluded for all tax purposes.

## APPRENTICE ADVANCEMENTS

### EFFECTIVE JULY 1<sup>ST</sup> - REMINDER

Effective July 1, 2024, any Apprentices who are eligible to advance to the next level will be re-dispatched by UA Local 342. Please review NEXT month's ECR Forms carefully for classification changes. If you think an Apprentice may be listed on the ECR at an incorrect classification, please contact our office. You may be referred to UA Local 342. **It is important to first contact our office regarding potentially incorrect Apprentice classifications prior to submitting your ECR Forms to avoid processing delays and errors.**



Over



## SUPPLEMENTAL 401(k) RETIREMENT PLAN CLASSIFICATION ERRORS



Please ensure you are properly processing Supplemental 401(k) Retirement classifications. An employee's Supplemental 401(k) Retirement classification is listed on their dispatch. **Please contact our office for assistance in correcting Supplemental 401(k) Retirement errors prior to submitting your ECR Forms to avoid processing delays and errors. For reporting deadlines please refer to the paragraph below.**

### **DUE DATE AND DELINQUENT DATE BASED ON RECEIPT AT BANK NOT POSTMARK**

*As a reminder, reports and contributions are due and payable at the bank by the 15<sup>th</sup> of the month following the work month and are delinquent if not received at the bank by the 20<sup>th</sup> (you are urged to contribute at least the 401(k) deferrals by the 15<sup>th</sup> business day). Failure to report and pay timely, or issuance of a non-sufficient funds check, will result in assessment of Liquidated Damages and Interest Charges. Receipt at the bank is what determines when your contributions were "received", the postmark is not a factor. Please be mindful and allow sufficient time for mail service and delivery. **The mailing address is also provided on the reverse side of the ECR Forms for your reference.***



### **WIRE TRANSFER OR ACH YOUR MONTHLY CONTRIBUTION PAYMENT**



We accept Wire Transfers and ACH payments as a form of payment for contributions. If you would like to submit your payment via Wire Transfer or ACH, contact us at 925/356-8921 Ext. 713 or via email at [tfo@ncpttf.com](mailto:tfo@ncpttf.com).



**Reports & Contributions Due:  
7/15/2024**

**Delinquent if Not Received By:  
7/20/2024**

**Our Office, UA Local 342 and  
the Credit Union will be closed  
on 7/4/24 - 7/5/24  
in observance of  
Independence Day.**

## JULY 2024

Sun	Mon	Tue	Wed	Thu	Fri	Sat
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

If you have any questions, please contact the Employer Compliance Department at 925/356-8921 Ext. 713 or via email at [tfo@ncpttf.com](mailto:tfo@ncpttf.com). Thank you