

EMPLOYER CONNECTION

Special points of interest:

- Employer Responsibility
- Employees Working on a Travel Card
- Supplemental 401(k) Retirement Plan Internal Revenue Service Favorable Determination Reminder of Tax

Lead Story * 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. By returning the enclosed ECR Forms, the Employer certifies under 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 will result in the assessment of Liquidated Damages and other potential penalties.

EMPLOYEES WORKING ON A TRAVEL CARD (UNDER ANOTHER UA LOCAL'S JURISDICTION)

If an employee is no longer working out of Local 342's jurisdiction and is currently working under another Local's jurisdiction and/or was working under another Local's jurisdiction during the month in which hours are being reported, note this next to their name. When completing the ECRs, include the following information:

- The Local number that the employee is/was working out of during the month in which hours are being reported
- The last day that the employee worked under Local 342's jurisdiction
- The date that the employee returned to work under Local 342's jurisdiction (if applicable)

Note: If an employee worked under Local 342's jurisdiction and another Local's jurisdiction in the same month, the hours should be split and reported to each Local accordingly.



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

Northern California Pipe Trades Trust Funds for UA Local 342
935 Detroit Avenue, Ste 242A
Concord, CA 94518-2501
925/356-8921 Ext 713

SUPPLEMENTAL 401(k) RETIREMENT PLAN
Internal Revenue Service Favorable Determination – Reminder of Tax Status



Employers and/or their accountants frequently ask Plan Representatives to identify the Internal Revenue Code (“IRC” or “Code”) provision under which the Plan has received its tax exemption. Some employers also raise concerns that they might be required to deduct FICA and FUTA from their mandatory employer contributions to the Plan. As explained below, FICA and FUTA are not to be deducted from the *Supplemental 401(k) Retirement Plan contributions*, as the Plan is qualified under IRC 401(a).

Contributions to the Northern California Pipe Trades Supplemental 401(k) Retirement Plan should be treated in the same manner as contributions to other IRC 401(a) qualified pension plans. Thus, FICA and FUTA are not to be deducted for the mandatory Plan contributions.

Plan contributions also are exempt from State of California payroll and withholding taxes. Section 17501 of the California Revenue and Taxation Code provides that plans qualifying for favorable treatment under IRC 401 enjoy the same status with respect to state taxes.

Who do I Contact:



UA Local 342 @ 925/686-5880

Questions regarding:

- Dispatches (Union is responsible for dispatching employees)
- Wages or Dues

Trust Fund Office @ 925/356-8921, ext. 713

Questions regarding:

- Employer Status Letters
- How to Report Hours
- Benefits and Eligibility

If you have any questions or desire additional information regarding this matter, please address your concerns in writing to the Trust Fund Office at the address indicated above.

Reports & Contributions
 Due: 3/15/20

Delinquent if Not Received
 By: 3/22/20

March 2020

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				