Special points of interest:

- Employer Responsibility
- Supplemental 401(k) Retirement Annual Maximum
- Employees working on a Travel Card
- Reporting Contributions to the Correct UA Local

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***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 15th 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.

SUPPLEMENTAL 401(k) RETIREMENT ANNUAL MAXIMUM-REMINDER

Employees elective 401(k) deductions are subject to age based annual maximums and the amounts vary per calendar year (currently $19,500 under age 50 and $26,000 age 50 and above). Be mindful of the amounts being deducted in the latter months of the year and advise our office if/when an employee has reached the annual maximum amount for a calendar year.

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

**Reporting Contributions to The Correct UA Local:**
Please be mindful when reporting contributions for employees who may be working in more than one jurisdiction. 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.

Our office is required to bill for contributions based on dispatches received from Local 342. We do not utilize job information/location for billing purposes. Please contact UA Local 342 at 925/686-5880 if you believe you may have received a dispatch in error or are unsure as to which Local contributions should be reported.

**Note:** If an Employer erroneously reports a non-Local 342 member’s hours to Local 342 for a month in which the employee was actually working out of another Local’s jurisdiction, it is the Employer's responsibility to contact the employee's Home Local to request a refund of the contributions back to Local 342 in order for the hours to be adjusted.

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.