

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
www.ncpttf.com

MARCH 2024
FEBRUARY 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 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.

Special points of interest:

- Employer Responsibility
- Employees Working on Travel Card
- Reporting Contributions to the Correct Local
- Pension Plan Questions
- Supplemental 401(k) Retirement Plan
- Contact Information

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

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

- The UA 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 UA Local 342's jurisdiction.
- The date that the employee returned to work under UA Local 342's jurisdiction (if applicable).

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 UA Local 342's jurisdiction and another UA Local's jurisdiction in the same month, the hours should be split and reported to each UA 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 UA Local contributions should be reported.

Note: If an Employer erroneously reports a non-UA Local 342 member's hours to UA Local 342 for a month in which the employee was actually working out of another UA 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 UA Local 342 in order for the hours to be adjusted.

Over



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.

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 on the reverse side of this notice.

WHO DO I CONTACT:

UA Local 342 @ 925/686-5880
dispatch@ua342.org or membership@ua342.org

Questions regarding:

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

Trust Fund Office @ 925/356-8921 Ext. 713
tfo@ncpttf.com

Questions regarding:

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



PENSION PLAN QUESTIONS

Due to reporting regulations, you may require information from our office regarding our Pension Plan. Please refer to our website www.ncpttf.com and select **Pension/PEN-Notifications**. The **Pension Plan Annual Funding Notice** and the **Pension Plan 104(d) Notice** provide the Plan Name, EIN, Status, and other information. These Notices are sent annually in April and November, respectively. After reviewing these notices, if you require additional information, please submit your request to tfo@ncpttf.com.



March 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						

Reports & Contributions
Due: 3/15/2024

Delinquent if Not Received
By: 3/20/2024