



EMPLOYER CONNECTION

Special points of interest:

- **Apprentice Advancements effective July 1st**
- **HRA contributions are tax exempt**
- **Supplemental 401(k) Classification errors**
- **Due date and Delinquent date**

Lead Story / Apprentice Advancements effective July 1st — REMINDER

Apprentices may be eligible to advance to the next level on July 1st. Dispatches will be issued for these advancements by UA Local 342. Please review NEXT month's ECR Forms carefully and contact our office for assistance regarding incorrect Apprentice classifications. You may be referred to UA Local 342. It is important to first contact our office regarding incorrect Apprentice classifications prior to submitting your ECR Forms to avoid processing delays and errors.



REMINDER

Important Information

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 (Employer Contribution Report) form 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 will result in the assessment of liquidated damages and other potential penalties.

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



HEALTH REIMBURSEMENT ACCOUNT (HRA) CONTRIBUTIONS ARE TAX EXEMPT

HRA is paid at straight time, time and one-half, and double time rates. HRA contributions are excluded for all tax purposes.

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 *As a reminder, reports and contributions are due and payable at the bank by the 15th of the month following the work month, and are delinquent if not received at the bank by the 22nd (you are urged to contribute at least the 401(k) deferrals by the 15th 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 for your reference.*

Reports & Contributions
 Due: 7/15

Delinquent if Not Received
 By: 7/22

Our office and UA Local 342 will be closed in observance of Independence Day on 7/4/19 and 7/5/19. The bank will be closed on 7/4/19.

July 2019

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			