

Northern California Pipe Trades Trust Funds for UA Local 342
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JANUARY 2026
DECEMBER 2025 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
- Thank You - Timely ECR Submissions & Holiday Reminder
- Apprentice Advancements
- Supplemental 401(k) Retirement and HRA Reminders
- Supplemental 401(k) Retirement and HRA — Overtime and Tax Exempt

THANK YOU!

TIMELY ECR SUBMISSION AND HOLIDAY REMINDER



Thank you for submitting your monthly reports and contributions timely. We appreciate your assistance in timely submission and encourage you to submit your monthly reports and contributions early when possible.

We also appreciate your time and effort regarding reporting questions and changes. You may have received phone calls or correspondence regarding your reports. As indicated in prior notices, in accordance with Auditing Guidelines, we are required to request additional information if your reports are incomplete. We sincerely appreciate your efforts and ongoing compliance.

Our Office, UA Local 342 and the Credit Union Office will be closed on **January 1st, 2nd and 19th**, in observance of New Year's Day and Martin Luther King, Jr. Day. Please keep this in mind and allow sufficient time for mail service and delivery to the bank. 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 20th (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.*



APPRENTICE ADVANCEMENTS

EFFECTIVE JANUARY 1st – REMINDER



Effective January 1, 2026 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.**



SUPPLEMENTAL 401(k) RETIREMENT / HEALTH REIMBURSEMENT ACCOUNT (HRA) **REMINDERS**

Pursuant to the Collective Bargaining Agreement (CBA), employees may be eligible to change their 401(k) and/or HRA classification(s) **effective with January hours. This may be the only opportunity for an employee to have a different classification during the term of the CBA.** Dispatches which included 401(k) and/or HRA changes were issued by UA Local 342 in December 2025.

SUPPLEMENTAL 401(k) RETIREMENT / HEALTH REIMBURSEMENT ACCOUNT (HRA) – **Overtime and Tax Exempt**

The Supplemental 401(k), 401(a) and HRA are paid at straight time, time and one-half, and double time rates. The Supplemental 401(a) and HRA contributions are excluded for all tax purposes. Supplemental 401(k) deferrals are not subject to State and Federal tax; however, they are subject to Federal Insurance Contributions Act (FICA), Federal Unemployment Tax Act (FUTA), and State Disability Insurance (SDI).

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.

Our Office, UA Local 342, and the Credit Union will be closed on 01/01/2026 and 01/02/2026 in observance of New Year's Day and on 01/19/2026 in observance of Martin Luther King, Jr. Day.

Reports & Contributions Due: 01/15/2026

Delinquent if Not Received By: 01/20/2026

January 2026

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