

NORTHERN CALIFORNIA PIPE TRADES TRUST FUNDS FOR UA LOCAL 342

935 Detroit Avenue, Suite 242A, Concord, CA 94518-2501 • Phone 925/356-8921 • Fax 925/356-8938
tfo@ncpttf.com • www.ncpttf.com



July 2018

To: All Employers
From: Northern California Pipe Trades Trust Funds for UA Local 342
RE: Employer's Contribution Report (ECR) Forms – June 2018 hours

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.**

HEALTH REIMBURSEMENT ACCOUNT (HRA) CONTRIBUTIONS ARE TAX EXEMPT – REMINDER

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 BASED ON RECEIPT AT BANK NOT POSTMARK



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 provided on the reverse side of the ECR forms for your reference.**

If you have any questions, please contact the Employer Compliance Department at 925/356-8921 Option 5 or via email at tfo@ncpttf.com. Thank you.