



Instruction Booklet

**Administrative Office of The
Laborers' Combined Funds of Western Pennsylvania
12 Eighth Street, Suite 500
Pittsburgh, PA 15222
Phone (412) 263-0900 • 1-800-242-2538**

Instructions for the Preparation of Report Forms for Fringe Benefits Funds

GENERAL INFORMATION This information has been designed to assist you in the preparation of your Contribution Remittance Reports. The following section will answer commonly asked questions and help define the terms used throughout this booklet. Should you have any questions or require additional information, contact the Administrative Office of the Laborers' Combined Funds.

CONTRACTS The employer agrees to abide by the terms and conditions of the contractual agreement within the unions jurisdictional area. This agreement will provide provisions for submitting fringe benefit contributions to the Fund Office. Failure to submit fringe benefit contributions, in a timely manner, will result in penalties and additional expenses. Under applicable Federal law, the Laborers' Pension and Welfare Funds are not permitted to accept fringe benefit contributions for work which is not covered by some type of written agreement between the Union and the employer.

CONTRIBUTION REMITTANCE REPORTS Contribution Remittance Reports are provided as an aid to assist you in submitting your fringe benefit contributions. Pre-printed forms reflect information submitted on the employer's previous month's report. It is the responsibility of each employer to remit fringe benefits using the correct rates based on the applicable Collective Bargaining Agreement. This system is in place to assure prompt service to each employer. However, pre-printed Contribution Remittance Report Forms are intended to assist you in the reporting process and will not relieve you of your contractual obligation to report timely and accurately.

OFFICE AND SUPERVISORY REPORTS Remittances for Office and Supervisory Employees must be filed on a separate monthly report. The Administrative Office will send you the necessary report forms, subsequent to a written application approved by the Board of Trustees, in accordance with the Trust Agreement.

PROPRIETORS, PARTNERS AND SELF-EMPLOYED PERSONS Federal regulations prohibit our accepting pension contributions from proprietors, partners, or self-employed persons.

REMITTANCES All monies, regardless of industries and funds, are to be paid with one check for the total amount due. This check must be made payable to "***Bank of New York Mellon-Laborers' Contribution Account 182-9347.***" In order to ensure prompt processing, submit all Contribution Remittance Reports and payments directly to our lockbox at Bank of New York-Mellon. Do not submit any remittances directly to the Administrative Office, all reports and payments must be processed through the Bank of New York-Mellon Contribution Account.

Administrative Office of the Laborers' Combined Funds of W. PA
P.O. Box 360137
Pittsburgh, PA 15251-6137

FIELD OFFICES It is the employer's responsibility to see that the required Contribution Remittance Reports are properly distributed to each field office. Due to the increasing number of field offices and their various periods of existence, it has become impossible to control the flow of report forms to an employer's multiple field offices.

NO WORK OR OUT OF AREA WORK Provisions have been made on the form to allow you to notify the Administrative Office if you are no longer working in a jurisdictional area, or you do not have employees working under a contract for which you have an agreement. The Employer should forward a contribution report indicating no work in the jurisdictional area of the Laborers' Combined Funds for each applicable month.

LOCAL UNION JURISDICTIONAL AREAS In order for the Administrative Office to accurately and promptly allocate Laborers' Working Dues, the employer must identify each reported employee with the Local Union in whose jurisdictional area the work was performed. In most cases the counties in which the work is performed determines the Local Union to which Working Dues are to be paid. Working Dues should **NOT** be allocated to the Local Union in which the employee is a member.

RECIPROCITY AGREEMENTS Reciprocity Agreements have been adopted by the Trustees of this Fund. In areas where these agreements are in effect, they provide for the transfer of Welfare Fund and/or Pension Fund Contributions to the employee's Home Fund. A transfer of contributions between Fund Offices is contingent upon there being a signed Reciprocal Agreement between the Home Fund and the Reciprocating Fund. If you are performing work out of the Laborers' District Council of Western Pennsylvania's jurisdictional area, please contact the Administrative Office to initiate a request to transfer contributions.

EMPLOYEE IDENTIFICATION RECORD Identification Cards must be completed by all members who will be participating in the Fringe Benefit Fund and for whom you will be making contributions. This information is required by the Administrative Office to maintain the fringe benefit accounts of your employees.

EMPLOYER CORRECTION REQUEST This form is generated when we are unable to identify an employee for whom you have reported Fringe Benefit Contributions. When completed and returned to the Administrative Office, it provides us with the data needed to promptly process your Contribution Remittance Reports and to properly credit your employee's account. We realize you may not have all of the requested information, however, please provide our office with **ANY** information you have pertaining to the identification of this employee. (Refer to Example II for additional information.)

LATE REMINDERS Late reminders are issued when Contribution Remittance Reports and payments are not received within the specified time stated on the pre-printed report form. Due dates for Fringe Benefit Contributions and penalties for late payments are specified in your agreement and will be assessed accordingly.

AUDIT CONFIRMATIONS Once each year, an independent auditing firm may send you an Audit Confirmation detailing employer contributions to each Fund for the year. You should check your records against the Audit Confirmation and report any discrepancies found. This is a random sampling and will not apply to you if your company is not chosen.

AUDITS Payroll records may be audited by representatives of the Administrative Office in accordance with the authority granted to the Trustees of the Funds as specified in the contracts and the provisions of the Trust Agreements of the Funds to which contributions must be made. Provided in this booklet you will find a checklist of the information necessary for the completion of the payroll audit, along with answers to frequently asked questions. (Refer to Example III and IV for additional information) The payroll audits are a provision of your Collective Bargaining Agreement and your cooperation in providing the requested information would be greatly appreciated.

The following pages will provide you with illustrations and information for completing your Contribution Remittance Reports. For clarification, numbers used for illustration purposes will coincide with the instruction numbers. The instructions identify the information that will be pre-printed by the Administrative Office and the information which the employer must provide. Do not use pre-printed forms to report any other agreements. If you do not have the correct forms, contact the Administrative Office immediately.

Construction Industry Program Contribution Remittance Reports Preparation Instructions.

1. ***Contract Number** - This is the number assigned to the labor agreement between the employer and the Union.
2. ***Contract Name** - This identifies the contract as an association or independent agreement.
3. **Period Ending** - Enter your payroll ending date for the month you are reporting.
4. ***Due No Later Than** - This is the date your report and payment must be received by the Administrative Office. Reports or payments received after this date will be assessed penalties in accordance with your labor agreement.
5. **No Longer in this Area** - Check this box if you have completed a project and no longer employ personnel within the contract area.
6. **No Work Under This Contract** - Check this box if you do not have personnel employed under the contract number and name on the pre-printed reporting form.
7. ***Employer Number** - This is your identification number at the Administrative Office. Always use this number when corresponding with our office about your account.
8. **Employer Name and Address** - Your name and address as recorded on our files. If incorrect, please show correct address in section 9. Subsequent reports will reflect updated information.
9. **Address Change** - Enter address change in the space provided.
10. ***Employee Social Security Number** - As recorded on previous Contribution Remittance Reports filed with the Administrative Office. Please notify our office, if you would like social security numbers and names of your employees omitted from your pre-printed forms.
11. ***Employee Name** - As recorded on previous Contribution Remittance Reports filed with the Administrative Office. If you had additional employees performing reportable work who are not pre-listed, place the names and social security numbers after the last pre-listed name. Added names will appear on subsequent pre-printed reports.
12. **Local Union** - Many contracts specify that you enter the number of the local union in whose jurisdiction the work was performed. For additional information refer to example I provided in the back of this booklet.
13. **Reporting Gross Wages** - If your agreement under the contract number and name requires that contributions due for fringe benefits be reported as a percentage of gross wages, enter the total gross wage earned by each employee during the reporting period.

14. **Reporting Hours Worked** - If your agreement under the contract number and name requires that contributions fringe benefits be reported on an hourly basis, enter the total hours worked by each employee during the reported period.
15. **Working Dues NOT Deducted** - In some instances employees do not authorize employers to deduct working dues. The employer, therefore, must report that the Working Dues were not deducted for the Local Union records.
16. **Supplies Request** - This section is provided for the ordering of additional materials. Enter the quantity needed for each item.
17. **Total Number of Employees Reporting** - Enter the total number of all employees included in your report.
18. **Total of Wages Reporting** - Total the wages of all employees included in your report and enter in this field.
19. **Total Rate for Wages** - Multiply the total wages of all employees by the applicable contribution rate and enter the resulting total in the space provided.
20. **Total Hours Reporting** - Enter the total hours for all employees included in your report.
21. **Total Rate for Hours** - Multiply the total hours of all employees by the applicable contribution rate and enter the resulting total in the space provided.

IMPORTANT- Computer generated pre-printed forms reflect information submitted on your previous month's report. It is the responsibility of each employer to remit fringe benefits using the correct rates based on the applicable Collective Bargaining Agreement. Pre-printed Contribution Remittance Report Forms are intended to assist you in the reporting process and will not relieve you of your contractual obligation to report timely and accurately.

- Working Dues NOT Deducted** - Enter the amount of Working Dues for each employee who did ***NOT*** authorize deduction as required under the contract. Subtract this amount from the above sub-totals. Enter your total calculation in the space below. This is the total amount to be paid.
22. **Date Prepared, Prepared by, Title** - This information provides a contact person in the event that our office has questions regarding your report.
 23. **Send Original Report and Payment To** - This is the only address to which reports and payments will be accepted. Do not send reports or payments to any other address.
 24. **Make Check Payable To** - Bank of New York-Mellon Laborers' Contribution Account 182-9347
***Identifies information which will be pre-printed by the Administrative Office.**

**ADMINISTRATIVE OFFICE OF THE LABORERS'
COMBINED FUNDS OF WESTERN PENNSYLVANIA**

12 EIGHTH STREET
PITTSBURGH, PA 15222
TELEPHONE: (412) 263-0900

NOTICE: Under Pennsylvania law, every person, firm, partnership, association, corporation, and any agent or officer of a firm, partnership, association or corporation may be subject to civil liability, as well as criminal penalties, for failure to make payment of fringe benefits, such as those covered by this Report.

CONTRIBUTION REMITTANCE REPORT

①
CONTRACT NO.

CONTRACT NAME: ②
INDEPENDENT HEAVY & HIGHWAY AGREEMENT

PERIOD ENDING: ③
⑤ _____ ⑥

DUE NO ④
LATER THAN 30TH OF THE FOLLOWING MONTH

PLEASE CHECK BOX IF NO LONGER IN THIS AREA NO WORK UNDER THIS CONTRACT

**SUBMIT PROMPTLY TO AVOID LATE CHARGES
ENTER CHANGE OF ADDRESS BELOW**

↓ PLEASE USE THIS NUMBER IN ALL CORRESPONDENCE

12345 ⑦
ABC NORTH COMPANY ⑧
111 SECOND STREET
PITTSBURGH, PA 15000

NAME ⑨

ADDRESS

EMPLOYER'S TELEPHONE NO:
FEDERAL ID NO.

CITY, STATE, ZIP CODE
SEE REVERSE SIDE OR INSTRUCTION BOOKLET

| SOCIAL SECURITY NUMBER | EMPLOYEE NAME LAST, FIRST, MIDDLE INITIAL | LOCAL UNION | GROSS WAGES REPORTING | | HOURS REPORTING | | WORKING DUES NOT DEDUCTED | |
|------------------------|--|-------------|-----------------------|-------|-----------------|--------|---------------------------|-------|
| | | | DOLLARS | CENTS | HOURS | TENTHS | DOLLARS | CENTS |
| ⑩ | ⑪ | ⑫ | ⑬ | | ⑭ | | ⑮ | |
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INTENDING TO BE LEGALLY BOUND HEREBY, WE WARRANT THE ABOVE STATEMENT AND ATTACHED LISTINGS TO BE TRUE AND CORRECT AND ACKNOWLEDGE TO HAVE RECEIVED AND READ A COPY OF THE WELFARE AND PENSION TRUST AGREEMENTS AND AGREE TO BE BOUND BY THE TERMS THEREOF: FURTHER WE ACKNOWLEDGE TO BE LEGALLY BOUND TO MAKE PAYMENTS BASED ON THIS REPORT, AND TO CONTINUE HEREAFTER TO MAKE SUCH REPORTS AND PAYMENTS THEREON:

| ENTER QUANTITY | | TOTAL NUMBER EMPLOYEES REPORTING | ⑰ | TOTAL OF ALL WAGES REPORTING | DOLLARS | CENTS | AT A TOTAL RATE | DOLLARS | CENTS |
|----------------|--------------------------|----------------------------------|---|------------------------------|---------|-------|-----------------|---------|-------|
| ⑰ | WELFARE/MEDICAL BOOKLETS | DATE PREPARED | ⑱ | TOTAL OF ALL HOURS REPORTING | ⑲ | | OF % = | ⑲ | |
| | PENSION BOOKLETS | | | | ⑳ | | = | ㉑ | |
| | EMPLOYEE ID RECORDS | PREPARED BY | ㉓ | TITLE | | | | DOLLARS | CENTS |
| | REPORT FORMS | | | | | | | | |

SEND REPORT AND PAYMENT TO: ⑳ ADMINISTRATIVE OFFICE OF LABORERS COMBINED FUNDS
PO BOX 360137 * PITTSBURGH, PA 15251-6137
MAKE CHECK PAYABLE TO: ㉕ MELLON BANK LABORERS CONTRIBUTION ACCOUNT 182-9347

| | | |
|---------------------------|---------|-------|
| WORKING DUES NOT DEDUCTED | DOLLARS | CENTS |
| | ㉒ | |
| FOR THIS AMOUNT | DOLLARS | CENTS |
| | | |

PRELIST NO PRELIST PAGE OF

Conjunct Program Welfare Contribution Remittance Reports Preparation Instructions

General Instructions: The instructions on the following pages have been designed to assist you in the preparation of your Contribution Remittance Reports. For clarification, numbers used for illustration purposes will coincide with the instruction numbers. The instructions illustrate the information that will be pre-printed by the Administrative Office and the information which the employer must provide.

Contribution Remittance Reports: Contribution Remittance Reports are pre-printed each month by the Administrative Office according to the contract signed by the employer and the union. The Conjunct Program is a prepaid plan which provides coverage in the month following the work month. January's Remittance Report provides coverage for the month of February.

1. ***Contract Number** – This is the number assigned to the labor agreement between the employer and the Union.
2. ***Contract Name** – Identifies the status of each tier of coverage, Single, Member & Spouse, Member & Child, and Family. A separate contract number and Contribution Form will be provided for each tier of coverage.
3. ***Period Ending** – The work month that is being reported. This will provide coverage for the following month. (January reports will provide coverage for the month of February.)
4. ***Due No Later Than** – Conjunct Contribution Remittance Reports are due the 15TH of the month worked for coverage in the following month.
5. ***Employer Number** – This is your identification number at the Administrative Office. Always use this number when corresponding with our office about your account.
6. ***Employer Name and Address** – Your name and address as recorded on our files.
7. **Change of Address** – Enter any address corrections or changes in the space provided.
8. ***Employee Social Security Number** – Social Security Numbers will appear pre-printed as recorded on your previous Contribution Remittance Report filed with our office.
9. ***Employee Name** – As recorded on your previous Contribution Remittance Reports filed with the Administrative Office.

Please Note- If you had additional employees performing reportable work who are not prelisted, place the names and social security numbers after the last prelisted name. These names will be included in the subsequent pre-printed report you will receive. If a prelisted employee did not perform any reportable work during the period covered by the report, please make the correction on the report and the name will not appear on the subsequent pre-printed report.

10. **Number of Man Months Reporting** – The number of coverage months being reported for each employee (usually "1" for current reports).
11. ***Contract Rate** – Conjunct rates are specified and made as part of each collective bargaining agreement and/or office and supervisory agreement covering Conjunct Program participants.
12. **Total Number of Employees Reporting** – Enter the total number of employees that you are reporting under this contract number (all pages).
13. **Supplies Request** – This section is provided for the ordering of additional materials. Enter the quantity needed for each item.
14. **Date Prepared, Prepared by, Title** – This information provides a contact person in the event the Administrative Office has questions regarding your report.
15. **Total Contribution Amount** – The total amount submitted for the contract number. This amount is calculated by multiplying the total number of reported employees by the current Conjunct Rate.
16. **Gross Wages Reporting, Hours Reporting, Working Dues Not Deducted** – These fields apply to Construction Industry Program Reports and should not be used for Conjunct Welfare Reports.
17. **Send Original Report and Payment To** – This is the only address to which reports and payments will be accepted. Do not send reports or payments to any other address.
18. **Make Check Payable To** – Bank of New York-Mellon Laborers' Contribution Account 182-9347

*Identifies information which will be pre-printed monthly on your Contribution Remittance Report Forms by the Administrative Office.

EXAMPLES

The following pages contain copies of the forms commonly used by the Administrative Office of the Laborers' Combined Funds.

EXAMPLE I

Local Union Jurisdictional Area

This form will provide helpful information in assisting the employer to identify each reported employee with the Local Union in whose jurisdictional area the work was performed.

EXAMPLE II

Employer Correction Request Form

This form is generated when we are unable to identify an employee for whom you have reported Fringe Benefit Contributions. When completed and returned to the Administrative Office, it provides us with the data needed to promptly process your Contribution Remittance Reports and to properly credit your employee's account. We realize you may not have all of the requested information, however, please provide our office with **ANY** information you have pertaining to the identification of this employee.

EXAMPLE III

Audit Checklist

This form has been designed to inform the employer of the documentation needed to successfully complete a payroll audit.

EXAMPLE IV

Frequently Asked Questions

This information should provide answers to commonly asked Auditing Questions.

Should you have additional questions or concerns, please contact the Administrative Office of the Laborers' Combined Funds. We will be happy to assist you.

LABORERS' DISTRICT COUNCIL OF WESTERN PENNSYLVANIA

LOCAL UNION JURISDICTIONAL AREAS

In order for the Administrative office to accurately and promptly allocate Laborers' Working Dues, you must identify each employee with the Local Union in whose jurisdictional area the work was performed. In most cases the counties in which the work is performed determines the Local Union to which Working Dues are to be paid. Working Dues are not to be allocated to the Local Union in which the employee is a member. In no circumstance should you submit Working Dues to any other Union, Fund Office or account for any Laborer working on a project within the 33 county jurisdiction of the Laborers' District Council of Western Pennsylvania. The jurisdictional areas of the Laborers' Local Unions are as follows:

HEAVY CONSTRUCTION

LABORERS' LOCAL UNION 323

- Venango

LABORERS' LOCAL UNION 419

- Bedford
- Somerset
- Fulton

LABORERS' LOCAL UNION 603

- Erie
- Warren
- McKean

LABORERS' LOCAL UNION 824

- Centre
- Mifflin
- Clinton
- Potter

LABORERS' LOCAL UNION 910

- Blair
- Elk
- Cambria
- Franklin
- Cameron
- Huntingdon
- Clearfield
- Jefferson

LABORERS' LOCAL UNION 952

- Armstrong
- Forest
- Clarion

LABORERS' LOCAL UNION 964

- Crawford
- Mercer
- Lawrence

LABORERS' LOCAL UNION 1058

- Allegheny
- Beaver
- Butler
- Fayette
- Greene
- Indiana
- Washington
- Westmoreland

BUILDING CONSTRUCTION

LABORERS' LOCAL UNION 373

- Allegheny

LABORERS' LOCAL UNION 286

- Greene
- Washington
- Fayette

LABORERS' LOCAL UNION 323

- Butler
- Venango

LABORERS' LOCAL UNION 419

- Bedford
- Somerset
- Fulton

LABORERS' LOCAL UNION 603

- Erie
- Warren
- McKean

LABORERS' LOCAL UNION 824

- Centre
- Mifflin
- Clinton
- Potter

LABORERS' LOCAL UNION 833

- Beaver

LABORERS' LOCAL UNION 910

- Blair
- Franklin
- Cambria
- Huntingdon
- Cameron
- Indiana
- Clearfield
- Jefferson
- Elk

LABORERS' LOCAL UNION 952

- Armstrong
- Forest
- Clarion

LABORERS' LOCAL UNION 964

- Crawford
- Mercer
- Lawrence

LABORERS' LOCAL UNION 1451

- Westmoreland

Supply/Miscellaneous

* See Agreement

IMPORTANT NOTICE TO EMPLOYERS

IN ORDER TO PROVIDE BENEFITS TO THE CORRECT EMPLOYEE'S ACCOUNT **WE NEED YOUR HELP!!** WE REALIZE THERE WILL BE AN OCCASION WHERE YOU MAY NOT HAVE ALL THE INFORMATION THAT WE REQUIRE BUT PLEASE SUPPLY US WITH ANY INFORMATION THAT YOU HAVE PERTAINING TO THE EMPLOYEE(S) LISTED

PLEASE RETURN THIS FORM AS SOON AS POSSIBLE.

IF THE EMPLOYEE STILL WORKS FOR YOU:

1. PLEASE ASK HIM TO SHOW YOU HIS SOCIAL SECURITY CARD.
2. IF EITHER THE NAME AND/OR NUMBER ON THE CARD IS DIFFERENT FROM WHAT YOU REPORTED, PLEASE ENTER ON THE FRONT OF THIS FORM THE EXACT NAME AND NUMBER SHOWN ON THE EMPLOYEE'S CARD AS WELL AS THE EMPLOYEE'S COMPLETE NAME AND ADDRESS.
3. IF THE NAME AND NUMBER ON THE CARD ARE THE SAME AS THOSE YOU REPORTED, PLEASE ENTER HIS NAME AND ADDRESS (INCLUDING ZIP CODE) ON THE FRONT OF THIS FORM. WE WILL SEND HIM AN ENROLLMENT FORM FOR COMPLETION.

IF THE EMPLOYEE NO LONGER WORKS FOR YOU:

1. PLEASE CHECK YOUR CONTRIBUTION REMITTANCE RECORDS FOR THE CRAFT AND PERIOD INDICATED.
2. IF THEY SHOW A NAME AND/OR NUMBER DIFFERENT FROM THOSE YOU REPORTED, PLEASE ENTER ON THE FRONT OF THIS FORM THE NAME AND NUMBER FROM YOUR RECORDS AS WELL AS THE EMPLOYEE'S COMPLETE NAME AND ADDRESS.
3. IF THE NAME AND NUMBER IN YOUR RECORDS ARE THE SAME AS THOSE YOU REPORTED, PLEASE ENTER THE EMPLOYEE'S FULL NAME AND ADDRESS (INCLUDING ZIP CODE) ON THE FRONT OF THIS FORM, WE MAY BE ABLE TO GET IN TOUCH WITH HIM AND OBTAIN THE NECESSARY IDENTIFICATION INFORMATION.

PLEASE NOTE IN THE FOLLOWING SAMPLE:

IN ADDITION TO ALL CORRECTED ITEM(S) WE REQUEST THAT YOU PROVIDE US WITH THE **COMPLETE ADDRESS OF THE EMPLOYEE.**

| | | | | | | |
|---------------------|--|-------------------------------|----------------------------------|----------------------|------------------------------|-------------------|
| 1 | PLEASE PRINT EMPLOYEE'S CORRECT ▼ IDENTIFICATION DATA BELOW | SS NO REPORTED 196-30-2239 | EMPLOYEE NAME REPORTED SAMPLE | LR | LOCAL UNION REPORTED 9999 | BIRTH DATE / / |
| DOC SEC NUMBER | 1 9 6 - 3 0 - 2 2 9 3 | LOCAL UNION NO | 9999 | EMPLOYEE'S FULL NAME | Sample, Louis Robert | |
| ADDRESS NO & STREET | 417 Main St. | Apt. #16 | CITY STATE & ZIP CODE | Pittsburgh, PA 15219 | | |

IMPORTANT! EMPLOYER

WOULD YOU PLEASE CHECK

THESE EMPLOYEE RECORDS

| 1 | PLEASE PRINT EMPLOYEE'S CORRECT IDENTIFICATION DATA BELOW | S.S NO. REPORTED | EMPLOYEE NAME REPORTED | LOCAL UNION REPORTED | BIRTHDATE | LAST DAY REPORTED |
|---|---|------------------|------------------------|----------------------|-----------|-------------------|
| | SOC. SEC. NUMBER | | LOCAL UNION NO. | EMPLOYEE'S FULL NAME | / / | |
| | ADDRESS NO. & STREET | | CITY, STATE & ZIP CODE | | | |
| | PHONE NO. | | EMPLOYEE EMAIL ADDRESS | | | |
| 2 | PLEASE PRINT EMPLOYEE'S CORRECT IDENTIFICATION DATA BELOW | S.S NO. REPORTED | EMPLOYEE NAME REPORTED | LOCAL UNION REPORTED | BIRTHDATE | LAST DAY REPORTED |
| | SOC. SEC. NUMBER | | LOCAL UNION NO. | EMPLOYEE'S FULL NAME | / / | |
| | ADDRESS NO. & STREET | | CITY, STATE & ZIP CODE | | | |
| | PHONE NO. | | EMPLOYEE EMAIL ADDRESS | | | |
| 3 | PLEASE PRINT EMPLOYEE'S CORRECT IDENTIFICATION DATA BELOW | S.S NO. REPORTED | EMPLOYEE NAME REPORTED | LOCAL UNION REPORTED | BIRTHDATE | LAST DAY REPORTED |
| | SOC. SEC. NUMBER | | LOCAL UNION NO. | EMPLOYEE'S FULL NAME | / / | |
| | ADDRESS NO. & STREET | | CITY, STATE & ZIP CODE | | | |
| | PHONE NO. | | EMPLOYEE EMAIL ADDRESS | | | |
| 4 | PLEASE PRINT EMPLOYEE'S CORRECT IDENTIFICATION DATA BELOW | S.S NO. REPORTED | EMPLOYEE NAME REPORTED | LOCAL UNION REPORTED | BIRTHDATE | LAST DAY REPORTED |
| | SOC. SEC. NUMBER | | LOCAL UNION NO. | EMPLOYEE'S FULL NAME | / / | |
| | ADDRESS NO. & STREET | | CITY, STATE & ZIP CODE | | | |
| | PHONE NO. | | EMPLOYEE EMAIL ADDRESS | | | |
| 5 | PLEASE PRINT EMPLOYEE'S CORRECT IDENTIFICATION DATA BELOW | S.S NO. REPORTED | EMPLOYEE NAME REPORTED | LOCAL UNION REPORTED | BIRTHDATE | LAST DAY REPORTED |
| | SOC. SEC. NUMBER | | LOCAL UNION NO. | EMPLOYEE'S FULL NAME | / / | |
| | ADDRESS NO. & STREET | | CITY, STATE & ZIP CODE | | | |
| | PHONE NO. | | EMPLOYEE EMAIL ADDRESS | | | |
| 6 | PLEASE PRINT EMPLOYEE'S CORRECT IDENTIFICATION DATA BELOW | S.S NO. REPORTED | EMPLOYEE NAME REPORTED | LOCAL UNION REPORTED | BIRTHDATE | LAST DAY REPORTED |
| | SOC. SEC. NUMBER | | LOCAL UNION NO. | EMPLOYEE'S FULL NAME | / / | |
| | ADDRESS NO. & STREET | | CITY, STATE & ZIP CODE | | | |
| | PHONE NO. | | EMPLOYEE EMAIL ADDRESS | | | |
| 7 | PLEASE PRINT EMPLOYEE'S CORRECT IDENTIFICATION DATA BELOW | S.S NO. REPORTED | EMPLOYEE NAME REPORTED | LOCAL UNION REPORTED | BIRTHDATE | LAST DAY REPORTED |
| | SOC. SEC. NUMBER | | LOCAL UNION NO. | EMPLOYEE'S FULL NAME | / / | |
| | ADDRESS NO. & STREET | | CITY, STATE & ZIP CODE | | | |
| | PHONE NO. | | EMPLOYEE EMAIL ADDRESS | | | |
| 8 | PLEASE PRINT EMPLOYEE'S CORRECT IDENTIFICATION DATA BELOW | S.S NO. REPORTED | EMPLOYEE NAME REPORTED | LOCAL UNION REPORTED | BIRTHDATE | LAST DAY REPORTED |
| | SOC. SEC. NUMBER | | LOCAL UNION NO. | EMPLOYEE'S FULL NAME | / / | |
| | ADDRESS NO. & STREET | | CITY, STATE & ZIP CODE | | | |
| | PHONE NO. | | EMPLOYEE EMAIL ADDRESS | | | |

EMPLOYER EMAIL ADDRESS:

EMPLOYER:

RETURN COMPLETED FORM TO:
ADMINISTRATIVE OFFICE OF THE LABORERS
COMBINED FUND OF WESTERN PENNSYLVANIA
1425 FORBES AVENUE • PITTSBURGH, PA 15219-51
PHONE: (412) 263-0900
www.lcfowpa.com



Laborers' COMBINED FUNDS OF WESTERN PENNSYLVANIA

*Serving the Laborers' District Council of Western Pennsylvania
Pension Fund, Welfare Fund and other affiliated Funds*



· 12 EIGHTH STREET, SUITE 500 · PITTSBURGH PENNSYLVANIA 15222
Phone: 1-412-263-0900 · Website: www.lcfowpa.com

Payroll records necessary for the completion of the audit if you report under a Heavy & Highway contract:

- 1) Quarterly (PA-UC2S) and annual (W3 & W2S) payroll tax returns
- 2) Some type of payroll showing hours & gross wages for all laborers (weekly, monthly, yearly, etc.)
- 3) List of all employees who worked during the audit period identified by craft
- 4) Job information for all jobs worked during the audit period
 - A) Name of job
 - B) Location
 - C) Prime contractor
 - D) Bid date
 - E) Bid amount
 - F) If sub contractor, total bid amount of job
 - G) Prevailing wages (if applicable)
 - H) Funding (federal, state, or private)
 - I) Addendums (if applicable)
 - J) Certified payrolls and who were they filed with (if applicable)
 - K) Bonding company information
- 5) Certified payrolls or job payrolls for all jobs with prior fringe benefit rates
- 6) If a deficiency is disclosed, then certified payrolls or job payrolls for all jobs worked on during that time.

Payroll records necessary for the completion of the audit if you report under a Building contract:

- 1) Quarterly (PA-UC2S) and annual (W3 & W2S) payroll tax returns
- 2) Some type of payroll showing hours & gross wages for all laborers (weekly, monthly, yearly, etc.)
- 3) List of all employees who worked during the audit period identified by craft
- 4) If a deficiency is disclosed, then certified payrolls or job payrolls for all jobs worked on during that time. Also job information (as listed above) for all jobs where a deficiency is disclosed

If you report under a contract other than the Heavy & Highway or Building contracts, then you will be advised of the records necessary for the completion of the audit when we schedule the payroll audit.

FREQUENTLY ASKED QUESTIONS IN PAYROLL AUDITING

1) Q: Why did the union select me for an audit?

A: The union had nothing to do with it. The plan determines who will be audited, and the plan is managed by an equal number of labor and management trustees. The selection process may have been at random, where all employers have an equal chance of being selected for an audit. It may have been a result of complaints from a participant or of something a plan employee noticed during the processing of remittance reports. Or the plan may audit all employers on a cycle, and the selected employer's number just came up.

2) Q: How long will the audit take?

A: A half day, a full day or multiple days. The actual time depends on such factors as the volume of records and how auditable the records are that must be examined.

3) Q: I am too busy to sit with the auditor all day. Do I have to?

A: No. If the records are set aside for the audit, the employer often needs to spend little time with the auditor, except to explain records, answer questions and be available for the exit interview. Usually the actual time spent with the payroll auditor is less than one hour.

4) Q: I only want to give you payroll records for collectively bargained employees, not for office staff or company officers. Why is that a problem?

A: The Supreme Court ruled in the case of Central States Southeast and Southwest Area Pension Fund v. Central Transport, Inc., that an employer must produce payroll records for all employees for the payroll auditor. He or she must look at all payroll records in order to judge for him or herself who the collectively bargained employees are. In some instances, the employer may object to showing individual salaries for officers and office employees. In this case, the auditor may give the employer permission to blank out individual salaries and leave in the name and total so the overall payroll may be verified.

5) Q: Why should I have to pay contributions on nonunion employees? They cannot get benefits.

A: The plan cannot discriminate in favor of a participant just because that participant is a union member. If a job is covered by a collective bargaining agreement (CBA), the employer must remit contributions for all employees performing work under the collective bargaining agreement. Once the individual earns enough credits, benefits will be provided in accordance with the Trust Agreement.

6) Q: If my employees are working in a different jurisdiction than their Home Fund, where should I contribute their fringe benefits?

A: Fringe benefits are to be paid to the appropriate Fund Office in the jurisdiction of where the work is being performed at the fringe benefit rates for that Signatory Fund. In some cases, fringe benefits can be reciprocated to the employee's Home Fund.

7) Q: Why should I pay on temporary employees or summer help? They will never receive a pension.

A: Not all employees for whom contributions have been remitted will receive enough credits to earn a pension. The actuary takes into account that the pension fund will have the benefit of contributions made for some individuals, even though a pension will never be paid to those individuals.

8) Q: The local union could not provide any workers when I needed them. Why should I contribute for workers that I hired without the local's help?

A: The reporting obligation is for all individuals covered by the CBA, regardless of how obtained.

Laborers' Combined Funds of Western Pennsylvania Administrative Office Directory

ADMINISTRATIVE DEPARTMENT

Toll Free Number 1-800-762-1288

Fax Number: (412) 263-2084

| | | |
|--------------------------|-----------------------|----------------|
| Administrative Office | Dawn A. Botsford, Esq | (412) 263-2178 |
| Administrative Secretary | Barbara Schweitzer | (412) 263-2175 |
| Controller | Richard Miller | (412) 263-2179 |
| Office Manager | John Dominici | (412) 263-0420 |

AUDIT DEPARTMENT

Fax Number: (412) 263-2176

| | | |
|------------------|------------------|----------------|
| Audit Supervisor | David Cagnacci | (412) 263-0542 |
| Field Auditor | David Docchio | (412) 263-0544 |
| Field Auditor | Andrew Marunczak | (412) 263-0547 |
| Field Auditor | Dierdre Price | (412) 263-0551 |
| Field Auditor | Matthew Starmack | (412) 263-0550 |

BENEFITS DEPARTMENT

Toll Free Number 1-800-242-2538

Fax Number: (412) 263-2813

| | | |
|--------------------|--------------------|----------------|
| Benefits Manager | Priscilla Cook | (412) 263-2657 |
| Medical Supervisor | Jan Johnson | (412) 263-2658 |
| Medical Personnel | Caitlin Kemmerling | (412) 263-2651 |
| Medical Personnel | Mary Fraser | (412) 263-0900 |
| Pension Supervisor | Michael Hartman | (412) 263-2173 |
| Pension Personnel | Temple Bennett | (412) 263-2652 |
| Pension Personnel | Kimberly Hays | (412) 263-2174 |

REPORTS DEPARTMENT

Toll Free Number 1-800-762-1296

Fax Number (412) 263-2825

| | | |
|------------------------|---------------|----------------|
| Reports Manager | Kevin Hribar | (412) 263-2659 |
| Collection Coordinator | James Wolcott | (412) 263-2655 |
| Reports Personnel | Kim Murin | (412) 263-2170 |
| Reports Personnel | | (412) 263-2171 |
| Reports Personnel | Maryann Hurm | (412) 263-2172 |

Website: www.lcfowpa.com