COMPLETING THE EMPLOYER CONTRIBUTION REPORT

1. **Top Portion:** This part of the report is used to identify the Company submitting the report, the work period covered by the report, and the aggregate amount payable to the Funds and Union. The following steps should be followed when completing this section of the report.

   - Enter the Company's name and address, along with the contact information of the Company representative to contact concerning questions with the report.

   - Enter the work period covered by the report.

   - Enter the total gross wages, total hours paid, and contributions for each fringe benefit type listed in the appropriate space provided.

   - Enter the Subtotal of these amounts in the designated space provided.

   - After calculating the Subtotal, enter the amounts payable for Political Action Committee and Working Assessment in the spaces provided and enter the Subtotal of these amounts in the designated space provided.

   - Add the two Subtotal amounts and enter this sum in the space marked Grand Total.

   - Draw a single check payable to the Operating Engineers Local 825 Benefit Funds for the amount entered in the space marked Grand Total.

   - Have a duly authorized Company representative sign the report in the space provided.

2. **Bottom Portion:** This part of the report identifies the fringe benefit and other amounts being paid on behalf of each employee. The data descriptions and definitions that follow should be used for purposes of reporting:

   - Employee's Social Security Number. Enter the complete employee social security number and not just the last four digits.

   - Employee's Full Name. Enter the Employee's full name, including the middle initial and any applicable abbreviations (i.e., Sr., Jr., or II), if known.

   - Shift. Enter the shift worked by the Employee (i.e., "1" for first shift, "2" for second shift, or "3" for third shift) for the period being reported. If employees worked different shifts during the reporting period, a separate report must be submitted for each shift.

   - Straight Time. Enter all hours worked by the Employee at the straight time rate.

   - Time-and-a-half. Enter all hours worked by the employee after eight (8) hours per day between Monday and Friday, along with all hours worked on Saturday.

- Double Time. Enter all hours worked on Sunday and Holidays in the space provided.

- Double Time –and –a Half. If your company has double time and a half please report that on a separate line with a clear note stating it is double time and a half.

- Benefit Cap. If your contract calls for an hours benefit cap (i.e. 40 weekly or 2080 annually), this does not mean to annualize the hours (i.e. do not report 173.5/month). You should report all hours worked and paid. You must provide a weekly breakdown for of all hours.

- Total Hours Paid. Enter the total hours paid to the Employee during the reporting period. This amount may be different than the amount of time recorded in the columns marked Straight Time, Time-and-a-Half, and Double Time. For example, straight time is generally paid at forty (40) hours per week or eight (8) hours per day and not the actual hours worked by the Employee. Work performed by an Employee on Saturday is generally paid on an 8-hour unit basis at the time-and-a-half rate whether an Employee works 8 hours or not. Accordingly, if an Employee works 6 hours on Saturday, the total time-and-a-half hours payable to the Employee is 12 (i.e., 8 hours paid on a unit basis plus an additional 4 hours for the time-and-a-half rate). Hours worked on Sundays and Holidays are generally paid on an 8-hour unit basis. In that event, if an employee works only 6 hours on a Sunday or Holiday, the proper entry would be 16 hours – not 12 hours (i.e., 8 hours paid on a unit basis plus an additional 8 hours for the double time rate). Please note if the hours paid are due to company holiday, vacation or sick time.

- Hourly Rate. Enter the hourly wage rate attributable to the classification of the equipment operated by the Employee. If the Employee had different wage classifications during the reporting period, a separate line entry may be made for the hourly rate paid to the Employee for each classification. Conversely the hourly wage rate can be left blank and/or marked variable.

- Total Earnings. Enter the regular gross (not savings gross) amount paid to the Employee during the reporting period.

- Working Assessment. Calculate the percentage of Total Earnings attributable to Working Assessment for the reporting period by multiplying the applicable percentage deduction rate by the Total Earnings and enter that amount in the space provided.

- Political Action Committee. Calculate the percentage of Total Earnings attributable to PAC for the reporting period by multiplying the applicable percentage deduction rate by the Total Earnings and enter that amount in the space provided.

PROVIDING YOUR OWN CONTRIBUTION REPORT

If you choose to provide your own contribution report, via computer printout, spreadsheet, or some other equivalent listing, you still <u>must</u> provide <u>all</u> required data specified above.   You must provide a separate report with totals for each shift and a separate report for each account. The contribution report is required to contain the following items:

- Employee's Complete Social Security Number
- Full Name of Employee
- Shift Worked
- Straight Time Worked
- Time-and-a-Half Hours Worked
- Double Time Hours Worked
- Hourly Rate
- Total Earnings
- Total Hours Paid
- Subtotals for each employee
- Working Assessment
- Political Action Committee