



SOUTHERN CALIFORNIA IBEW-NECA ADMINISTRATIVE CORPORATION

6023 Garfield Avenue, City of Commerce, CA 90040

(323) 221-5861 or (800) 825-6935

Fax (323) 726-3520



Mailing Address:

P.O. Box 910918

Los Angeles, CA 90091

Website: www.scibew-neca.org

To: Signatory Employers

Re: Contributions to the Southern California IBEW-NECA Health Trust Fund under the new Families First Coronavirus Response Act (“FFCRA”)

Date: April 14, 2020

On April 1, 2020, the “Families First Coronavirus Response Act” (FFCRA) became effective. Pursuant to the FFCRA, some signatory employers will be required to make contributions to the Southern California IBEW-NECA Health Trust Fund in connection with the paid sick leave and expanded FMLA leave provided to certain employees relating to the COVID-19 pandemic. The law is new and the Department of Labor is issuing guidance on their web page at www.dol.gov/newsroom/releases/whd/whd20200401.

The law requires certain employers to pay Health Trust Fund contributions for up to 80 hours in connection with the paid sick leave provided, and requires certain employers to continue to pay contributions to the Health Trust Fund during the expanded FMLA leave so as to maintain the same level of coverage and benefits without requiring the employees to use “banked hours.” The employers will be required to keep documents to prove payment of contributions and any payroll tax offsets.

The Administrative Trust Funds Office is aware that the contributions to the Health Trust Fund will be made by certain employers pursuant to the FFCRA, and that contributions will not be paid related to those same hours to the other Trust Funds that normally receive contributions under the collective bargaining agreements. Attached is a form that will be mailed to an employer that requests employers to identify the employees who are being reported under the FFCRA. When such an employer is audited by the Trusts, the Trust auditor will require documents from the employer that confirm that these Health Trust Fund contributions were made under the FFCRA. Provided the contributions were made pursuant to the FFCRA, the Trust Funds will not make a claim for contributions to the other Trust Funds related to the paid sick leave and expanded FMLA leave.

Neither the Trust Funds nor the Administrative Trust Funds Office can provide legal advice to employers about whether they are required to make these payments or how to claim the offsets from the payroll taxes. Those decisions can only be made by the employers in conjunction with their own legal and/or financial advisors.

Southern California IBEW-NECA Trust Funds



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Date

Name

Title

Employer

Address

Address

RE: Health Contributions Reporting Under the Family First Coronavirus Response Act (FFCRA)

Employer Acct No:

ATTENTION: AUDIT & REMITTANCE PROCESSING DEPARTMENT

Dear Employer:

The Southern California IBEW-NECA Administrative Corporation has received a request to report Health only contributions under the Family First Coronavirus Response Act (FFCRA). Please fill out the information below for each Employee that meets the FFCRA requirements (attach an additional page if needed).

| Name | SSN | Reporting Period | Total Hours Cannot Exceed 80 |
|------|-----|------------------|------------------------------|
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Please note, you will need to submit a new form whenever there is a change to any of the above information. You will need to advise the Administrative Trust Funds Office when any employee reported with Health hours only returns to full time employment.

Once this form is complete, please fax to (323) 726-3520, or e-mail to retirementbenefits@scibew-neca.org, or mail/deliver via the United States Postal Service, UPS/FedEx to 6023 Garfield Avenue, City of Commerce, CA 90040. Out of an abundance of caution for the safety and health of participants, employers, and Administrative Trust Funds Office personnel, this is necessary.

If you have any questions, please contact the Southern California IBEW-NECA Admin Corporation at (323) 221-5861 or at the nationwide, toll free number, (800) 824-6935 and ask for the Audit & Remittance Processing Department. Temporary office hours are Monday through Friday, 9:00AM to 5:00PM, Monday through Friday, except holidays. Voicemail messages may be left at any time, with return calls placed the next business day. Fax communications may be directed to (323) 726-3520.

Thank you for your cooperation.