



## DUE DATES

Contributions shall be received by the Funds on or before the tenth day of the first month following the month in which covered work was performed and are delinquent on the tenth day of the second month following the month in which covered work was performed. Any Contributions received on or after the eleventh day of the second month will be assessed liquidated damages.

## SALARIED SUPERVISOR EMPLOYEES

Your company can make contributions for salaried Laborer supervisors on either of two options: 1) actual hours worked; or 2) forty (40) hours per week, fifty-two (52) weeks for a fiscal year.

**Option 1** – You must make and retain records of all actual hours worked by such salaried supervisors even though they are paid on a salaried basis and must contribute for each hour worked. No contributions are required during periods of vacation or layoff.

**Option 2** – You have the option of contributing to the Funds for such salaried supervisors on a forty (40) hours per week basis, but you must contribute to the Funds for fifty-two (52) weeks for at least one entire fiscal year (June 1 through May 31) unless the employee permanently quits or is terminated as noted below. Thus, contributions are due for each week of the fiscal year, regardless of whether the supervisor is actually working for all such weeks. The company need not maintain hourly records for designated salaried supervisors. Once an employee is designated a salaried supervisor, the company will be obligated to pay contributions through the end of any fiscal year which the individual has been reported as a salaried supervisor unless the employee permanently quits or is terminated by the company. The company must report a termination or quit on the monthly report when the event occurs.

You are required to designate on your monthly remittance form to the Funds each such salaried supervisor you are going to contribute on the forty (40) hours a week, fifty-two (52) for any fiscal year basis by writing “salaried supervisor” next to each such individual’s name.

This option applies only to salaried supervisors employed by the company. Contributions for all other Laborer employees must be made on the basis of all hours worked and records of all hours worked must be maintained.

## CONTRIBUTIONS ON OWNERS

To report on behalf of an owner, an Employer must apply for acceptance of the owner as a Non-Bargained Participant. Upon acceptance by the Board of Trustees’ as a Non-Bargained Participant, contributions must be made for a minimum of forty (40) hours per week and two thousand eighty (2,080) hours per year.