



REPORTING PROCEDURES FOR NON-BARGAINING UNIT EMPLOYEES OF COVERED EMPLOYERS

Signing a Participation Agreement

By signing a Participation Agreement, a Covered Employer agrees to contribute to NEAP on behalf of its non-bargaining employees. There are two types of Participation Agreements:

- **“ALL” Agreement** – A Covered Employer shall contribute on behalf of “ALL” its employees not in the bargaining unit (this includes all temporary and part-time employees).
- **“Alumni Only” Agreement** – A Covered Employer shall contribute on behalf of each and every non-bargaining unit employee who meets the following condition: during the current plan year or a prior plan year, at least one-half (1/2) of the employee’s total hours of service for that year with any and all Covered Employers were performed in a Brotherhood bargaining unit or a Local Union bargaining unit (this includes all temporary and part-time employees).

All employees must be reported in accordance with the option selected on the Participation Agreement and must be submitted to NEAP on the Participant Information Sheet.

In order to start contributing to NEAP on behalf of its non-bargaining employees, a Covered Employer must **make an election in the applicable section** on the Participation Agreement and sign two copies of the Participation Agreement, returning both to the NEAP office. Upon receipt, NEAP will sign one copy and return it to the Covered Employer for their records. The other copy will be kept on file at NEAP.

Reporting on Employees

Classification Codes – To ensure that the employees are being reported on correctly, the following classification codes are required to be used:

- A Covered Employer who signs an **“ALL” Agreement** is required to use the classification code **26**.
- A Covered Employer who signs an **“Alumni Only” Agreement** is required to use the classification code **27**.

Contributions – Contributions payable by the Covered Employer on behalf of its non-bargaining unit employees shall be as follows:

- The same as a contribution amount the Covered Employer is required to contribute pursuant to the collective bargaining agreement, but in no event shall be less than twenty-five cents (\$.25) per hour of Covered Employment.
- The same amount per hour of Covered Employment or the same percentage of compensation for each non-bargaining unit employee.

NOTE: When signing a Participation Agreement, the Covered Employer must insert in the applicable section on the Participation Agreement, the rate per hour or percentage of compensation, and the collective bargaining agreement in which this contribution rate or percentage may be found.

Calculating Contributions – When calculating the amount of contributions due, the Covered Employer is required to use **actual hours worked** and **actual wages**.

This information is for guidance only. Only the Trustees of the NEAP may change or interpret the rules of the Plan. Additional information on NEAP can be found at www.neap.org. Should a Covered Employer have any questions concerning NEAP, please contact NEAP at the address below.

National Electrical Annuity Plan
2400 Research Boulevard, Suite 500
Rockville, MD 20850-3266

Special Services Representatives are available between the hours of 8:30 a.m. and 5:00 p.m. (EST), Monday through Friday by calling 301-556-4300.



www.neap.org