



REPORTING PROCEDURES FOR EMPLOYEES OF IBEW LOCAL UNIONS

Signing a Participation Agreement

By signing a Participation Agreement, a Related Organization agrees to contribute to NEAP on behalf of its employees. There are two types of Participation Agreements:

- **“ALL” Agreement** – A Related Organization shall contribute on behalf of “ALL” its employees (this includes all temporary and part-time employees).
- **“Alumni Only” Agreement** – A Related Organization shall contribute on behalf of each and every 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 employees, a Related Organization 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 Related Organization 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 Related Organization who signs an **“ALL” Agreement** is required to use the classification code **26**.
- A Related Organization who signs an **“Alumni Only” Agreement** is required to use the classification code **27**.

Contributions – Contributions payable by the Related Organization on behalf of its employees shall be as follows:

- An amount determined by the Related Organization 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 employee.

NOTE: When signing a Participation Agreement, the Related Organization must insert, in the applicable section on the Participation Agreement, the rate per hour or percentage of compensation.

Calculating Contributions – When calculating the amount of contributions due, the Related Organization 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 Related Organization 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