



REPORTING PROCEDURES for Employees of IBEW LOCAL UNIONS

1. In order to contribute on behalf of non-bargaining unit employees, Related Organizations must enter into an *NEBF Participation Agreement*. NEBF must approve and co-sign the agreement.
2. All applicable employees, including each and every temporary and part-time employee, must be reported in accordance with the option selected on the *NEBF Participation Agreement*.
3. The employer must use the applicable classification codes in accordance with the type of Agreement signed when reporting non-bargaining unit employees. The class codes are as follows:

Code	Classification
27	Alumni Employees
26	All Non-Bargaining Unit Employees

4. Actual hours for the reporting period must be reported for each non-bargaining unit employee, including holiday, sick, and vacation hours.
5. Actual or capped gross earnings for the reporting period must be reported for each non-bargaining unit employee, including holiday, sick and vacation pay.

When an individual earns more than a full time journeyman in any reporting period, the gross earnings on which the NEBF contribution is made for that reporting period will be 'capped'. The monthly Reportable Earnings Cap is calculated by using the journeyman's wage rate (JWR), as outlined in the appropriate collective bargaining agreement (CBA), multiplied by the hours specified in the CBA. Please note that each time the JWR changes, the Reportable Earnings Cap will also change.

An example of how to determine the Reportable Earnings Cap is as follows:

JWR = \$25.00 **CBA Hours = 40 per week**
The monthly Reportable Earnings Cap is \$4,333.00.
($\$25.00 \times 40 \text{ hours} \times 52 \text{ weeks} \div 12 \text{ months}$)

OR

JWR = \$25.00 **CBA Hours = 35 per week**
The monthly Reportable Earnings Cap is \$3,792.00.
($\$25.00 \times 35 \text{ hours} \times 52 \text{ weeks} \div 12 \text{ months}$)

Reporting Examples

1. A part time employee has 39 hours and earns \$2,000.00 for the reporting period. The Reportable Earnings Cap is \$4,333.00. (JWR of \$25.00 and weekly hours of 40 per the CBA)

Report to NEBF: 39 hours (actual hours) and \$2,000.00 (actual gross earnings)

2. An employee has 210 hours and earns \$3,150.00 for the reporting period. The Reportable Earnings Cap is \$4,333.00. (JWR of \$25.00 and weekly hours of 40 per the CBA)

Report to NEBF: 210 hours (actual hours) and \$3,150.00 (actual gross earnings)

3. A salaried employee has 160 hours and earns \$7,000.00 for the reporting period. The Reportable Earnings Cap is \$4,333.00. (JWR of \$25.00 and weekly hours of 40 per the CBA)

Report to NEBF: 160 hours (actual hours) and \$4,333.00 in earnings (the cap)

NEBF does not accept responsibility for any determinations or interpretations made by anyone other than its headquarters staff. Should a Local Union have questions regarding the proper reporting procedures, please contact NEBF at the address below:

National Electrical Benefit Fund
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.



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