COVERED EMPLOYER NEBF REPORTING PROCEDURES

FOR NON-BARGAINING UNIT EMPLOYEES

- 1. In order to contribute on behalf of non-bargaining unit employees, covered employers must enter into an NEBF Participation Agreement. NEBF must approve and co-sign the agreement. In addition, an employer, must also have a collective bargaining agreement covering its collectively bargained employees before it can contribute on non-bargaining unit employees.
- 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. <u>Actual hours</u> for the reporting period must be reported for each non-bargaining unit employee, including holiday, sick and vacation hours.
- 5. <u>Actual or capped gross earnings</u> 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 follows:

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

OR

JWR = \$25.00 CBA Hours = 35 per week
The monthly Reportable Earnings Cap is \$3,792.00. (\$25.00 x 35 hours x 52 weeks ÷ 12 months)

- Reporting Examples:
 - 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)
 - 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)
 - 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)
- 7. Any questions regarding the proper reporting procedures should be referred to NEBF headquarters. NEBF does not accept responsibility for any determinations or interpretations made by anyone other than its headquarters staff.