

MEMORANDUM

January 19, 2021

To: All IBEW-signatory contractors operating in the jurisdictions of Locals 102, 164, 400 & 456.

From: Eric J. Sivertsen
Miriam R. Butler

Re: Update regarding the payment of NEBF under FFCRA sick/family leave.

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Attached, please find the **updated chart** detailing the benefit fund assessments and deducts that must be remitted on behalf of IBEW-members in your employ if you are offering Emergency Paid Sick Leave or expanded Emergency Family and Medical Leave under the terms of the Family First Coronavirus Response Act (FFCRA or Act). **The Consolidated Appropriations Act (CAA), did not extend employees' entitlement to FFCRA leave beyond December 31, 2020, meaning employers will no longer be legally obligated to provide such leave. However, employers can voluntarily offer the leave and continue to take the tax credits for qualifying wages through March 31, 2021.**

You will recall that the FFCRA deals specifically with employees who are out of work under sick leave or family leave due to the Covid-19 pandemic. Under the Act, individuals meeting certain requirements are entitled to emergency sick pay or family leave from the employer for up to two weeks, with a maximum daily payment of \$511 for the former and \$200 for the latter. Additionally, the Act mandates that all health insurance premiums for these workers be paid during that time frame. The employer will recapture the cost of these payments by deducting those monies from their payroll tax assessments to the federal government.

This chart is updated to reflect the change, as of 01/01/21, in the National Electrical Benefit Fund's (NEBF) waiver to exclude contributions for hours reported under the FFCRA. As such, employees are required to receive NEBF, in addition to health and welfare if your company has opted to continue to offer Emergency Paid Sick Leave or Emergency Family and Medical Leave under the Act. Please note that, this fund must be deducted from the weekly wage and remitted to I.E. Shaffer along with all other applicable assessments as per the attached chart. **However, unlike the health and welfare benefit, the NEBF assessment is not recoverable through a tax credit.**

As we mentioned in previous memos, there may be changes to the assessment policies for the funds we jointly administer with the IBEW. If there are any amendments, we will provide notification to you. If you have any questions about this chart or about the FFCRA please do not hesitate to call me or Miriam Butler.

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PAYMENT OF FUND ASSESSMENTS ON FFCRA SICK/FAMILY LEAVE

The following chart has been updated as of January 19, 2021.

Assessment or Deduction	Local 102		Local 164		Local 400		Local 456	
	Pay	Recover?	Pay	Recover?	Pay	Recover?	Pay	Recover?
DEDUCTIONS								
Working Dues	NO		YES		YES		YES	
COPE	NO		YES		YES		YES	
State COPE	NO		YES		YES		YES	
Personal Fund	NO		YES		N/A		YES	
Vacation Fund	N/A		N/A		YES		N/A	
TOTAL PACKAGE	Pay	Recover?	Pay	Recover?	Pay	Recover?	Pay	Recover?
Annuity	NO	NO	YES*	NO	NO	NO	YES	NO
JATC	NO	NO	YES*	NO	NO	NO	YES	NO
Pension	NO	NO	YES*	NO	NO	NO	YES	NO
Health & Welfare	YES	YES	YES	YES	YES	YES	YES	YES
Supp. H & W							YES	YES
SUB					NO	NO		
NEBF	YES	NO	YES	NO	YES	NO	YES	NO
Other Adders								
LMCC			YES*	NO	NO	NO		
NLMCC	NO	NO	NO	NO	NO	NO	NO	NO
NNJCAMF	NO	NO	NO	NO	NO	NO	NO	NO
TDB	YES	NO	YES	NO	YES	NO	YES	NO
NNJEIF	NO	NO	NO	NO	NO	NO	NO	NO

*- The Gross Labor Payroll (GLP) definition for the Local 164 Total Package exempts up to 10 days of wages paid in lieu of work for paid holidays, paid sick leave, paid vacation or paid bereavement. According to the GLP definition Paid Family Leave is **not** exempt.