



Plumbers & Steamfitters Local Union 342

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MASTER LABOR AGREEMENT, Contract 010, 011, 710 EFFECTIVE 7/1/17 THROUGH 6/30/18

	JOURNEYMAN	FOREMAN	GEN. FOREMAN	SENIOR GEN. FOREMAN
TAXABLE WAGE RATE	\$58.10	\$63.91	\$69.72	\$75.53
(Dues Check Off - Deduction)	2.67	2.94	3.20	3.47
Health & Welfare	19.66	19.66	19.66	19.66
Pension	12.89	12.89	12.89	12.89
401(a) Mandatory	5.00	5.00	5.00	5.00
Health Reimbursement Account	0.50	0.50	0.50	0.50
LU Training Fund	3.60	3.60	3.60	3.60
International Training Fund	0.10	0.10	0.10	0.10
Labor Management Corp	0.05	0.05	0.05	0.05
Retiree Fund	0.70	0.70	0.70	0.70
Contract Administration	0.25	0.25	0.25	0.25
<i>Fringe Total</i>	<i>42.75</i>	<i>42.75</i>	<i>42.75</i>	<i>42.75</i>
TOTAL PACKAGE	\$100.85	\$106.66	\$112.47	\$118.28

401(k) Elective Plan: The 401(k) Elective Plan hourly deferral rate choices are: No Deduction, \$2.00, \$4.00, \$6.00, \$8.00 or \$10.00 per hour. An additional \$12.00 per hour deferral rate is offered only to members 50 years and older to allow for catch-up to meet the IRS 401(k) contribution limit. The 401(k) is deducted and remitted at straight time, time and one-half, and at double time rates. **The 401(k) is exempt from state and federal income tax.** (Not subject to state and federal income tax, though is subject to Social Security (FICA), Medicare, and federal unemployment taxes (FUTA) and State Disability Insurance (SDI).

OVERTIME: The first 2 hours after an 8 hour workday, Monday through Friday, and the first 10 hours on Saturday are paid at time and one-half rate. Sunday and Holidays and in excess of 10 hours are paid at the double time rate.

The 401(a) Mandatory and Health Reimbursement Account/HRA are paid at straight time, time and one-half, and at the double time rates. **The 401(a) Mandatory and HRA are excluded for all tax purposes.** All overtime on other fringes are paid at the straight time rate.

Shift Work: The second and third shifts receive pay for the hours worked, plus fifteen percent (15%). The 15% is based on the Journeyman wage rate of \$58.10, Foreman rate of \$63.91, Gen.Frmn. rate of \$69.72, and the Sr.Gen.Frmn. rate of \$75.53. All Journeyman receive \$8.72 per hour, Foreman \$9.59 per hour, Gen.Frmn. \$10.46 and Sr. Gen.Frmn. \$11.33. Please see the Master Labor Agreement.

Alloy Welder: Receives 8% premium based on the Journeyman rate of \$58.10. The 8% equals \$4.65, which is added to the taxable hourly wage.

The Dues Check Off and Credit Union deductions are deducted from the taxable wage rate and submitted at straight time, time and one-half and at double time rates. **Credit Union is a voluntary payroll deduction.** The member's dispatch will reflect applicable changes if the member enrolled in the \$1.00, \$2.00, \$3.00, \$4.00, or \$5.00. per hour deduction.

ALL the above are remitted once a month to the Northern California Pipe Trades Trust Funds. For Contractors not paying Contract Administration and/or the Joint/Management Cooperation contributions, Apprentice Training shall be paid an equivalent hourly amount in lieu of such contribution(s).

IMPORTANT: Please see the following pages for wage and benefit information regarding the HRA rates noted under A, B, C, D, E, F and G for Apprentice, Journeyman, Foreman, Gen. Foreman and Sr. Gen. Foreman, and the 401(k) Elective deductions. Please view each members' dispatch for their individual payroll information.