



Plumbers & Steamfitters Local Union 342

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NORTHERN CALIFORNIA SERVICE AGREEMENT, Contract 040, 043, 740
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 - <i>Deduction</i>)	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>	42.75	42.75	42.75	42.75
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: All time worked before and after the established work day of 8 hours, all time worked on Saturdays, Sundays and most holidays shall be paid at time and one-half; These four (4) Holidays are paid at double time: New Years Day, Labor Day, Thanksgiving Day and Christmas Day. Initial start up is New Construction for purposes of overtime and hours of work.

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.

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.