

GENERAL INSTRUCTIONS for Employers Who Choose Not to Report On-Line

This report is designed to assist employers in meeting their obligation to contribute to various funds in accordance with their plan documents and may be used to contribute to both national and local benefit funds, sponsored by the Sheet Metal Workers' International Association and Contributing Employers. Complete a separate report for **each** Local Union with which you have a contribution obligation under a collective bargaining agreement and for each contract, jurisdiction, and industry.

Please be advised that participation of Owner-Members depends upon each fund's plan rules. Payment of contributions on behalf of an Owner-Member does not necessarily mean that person is eligible for benefits. For more information, refer to your collective bargaining agreement and each fund's rules and regulations. If you continue to have questions after reviewing those documents, contact:

Local Union/local fund office for local fringes *or* National Benefit Fund e-mail: info@smwnpf.org phone: 800-231-4622

It is important to note that the report and remittance **must** be received for all funds **no later than the 20th day** following the end of the month in which the work occurred, or earlier if the collective bargaining agreement or specific plan requires it. Liquidated damages, interest or other charges will be assessed on payments made after the 20th.

The report is pre-printed by computer (except initial reports). If any pre-printed data is not correct, please write the correct data above the incorrect entries but do not obliterate the incorrect data. If any of your employees are not listed, add their social security numbers, names, initials, and home local union (columns A, B, & F) following the last pre-printed employee. If listed employees have been terminated put a "T" in column D and those names will be eliminated from next month's billing.

SPECIFIC INSTRUCTIONS

1. Check the top section of the form for accuracy (employer name, address, local union jurisdiction, etc.). The fund office will assign an employer number. Also, please enter last payroll ending date covered by this report.
2. For each covered employee, enter (or correct) the social security number (column A), last name and first name (column B), home local union number (column F); if you contribute to SASMI or SASMI II, enter or correct (in column J) each employee job classification.
3. Enter each employee's *regular* hours (column G), *over-time* hours (column H) and *double time* hours (column I).
4. SASMI and SASMI II are calculated as follows: total regular hours worked times the rate listed in the box at the bottom right of the report shown as Regular, total OT @ 1 ½ hours worked times rate listed, and total OT @ 2.0 hours worked times contribution rate listed. If an employee is paid "above scale" then the SASMI obligation is based on the next lowest wage classification provided under your collective bargaining agreement.
5. All employers should enter TOTAL(S) of hours worked or paid on the bottom of the report, in the column for each fund. If the collective bargaining agreement requires contributions on **all hours worked** for a particular fund, enter the total of regular hours plus overtime hours worked. If the collective bargaining agreement requires contributions on **all hours paid** for a particular benefit fund, enter the total of regular hours plus time and a half overtime hours x 1 ½ plus double-time overtime x 2.0.

Example: Suppose 150 hours is worked made up of 130 regular hours, 10 hours overtime@ 1 ½ (time and one-half) and 10 hours overtime @ 2.0 (double-time). The calculation for **hours worked** versus **hours paid** is as follows:

Hours Worked: 130 + 10 + 10 = 150 hours remitted

Hours Paid: 130 + 15 + 20 = 165 hours remitted

Once you have completed all required calculations you should clearly record amounts due to each benefit fund.

6. Total all columns from each page and enter the grand totals on the totals line on the last page of the report.

NOTE: If any fund in your collective bargaining agreement requires contributions on all hours paid, including premium contributions on overtime, then contributions should be made in the same manner to the Sheet Metal Workers' National Pension Fund.

CALCULATING AMOUNT DUE

1. If any change in your collective bargaining agreement affects the information listed on the report, please attach a wage sheet and notate the difference(s). Multiply line 1 by line 2 and enter the total on line 3. Enter any adjustments on line 4 and provide an explanation on a separate page which details why the adjustment was necessary. Enter the total of lines 3 and 4 on line 5.
2. **SASMI AND SASMI-II EMPLOYERS ONLY** - Complete the boxes in the lower right hand corner for your totals.
3. **NSSP EMPLOYERS ONLY** - Employers contributing to the Sheet Metal Workers' National Supplemental Savings Plan (NSSP) should verify the 401(k) per hour contribution rate in column (C). Enter (or correct) the contribution rate per employee. This rate is multiplied by the hours reported in columns G, H, and I; recorded the amount in the 401(k) rate column by each employee's name.
4. Sign and date the form; enter your title, phone number and a valid E-mail address.
5. **NOTE:** Refer to the mailing instructions at the bottom of the reverse side of this report for information on where to send remit report copies and checks for any National or Local fringe benefit funds to which you are obligated to contribute.

**SHEET METAL WORKERS'
UNIFORM FRINGE BENEFIT REMITTANCE REPORT**

**NPF, ITI, NEMI, SASMI,
SASMI II, NSSP, SMOHIT, SMWISF**

Any Questions? Please call: (703) 739-7000 or info@smwnpf.org

MONTH _____ YEAR _____ LOCAL UNION NO. _____

IMPORTANT — Except for change of address or change in Contribution Rate DO NOT cross out anything that is pre-printed.

NBF EMPLOYER #
AREA _____ INDUSTRY _____
NPF PLAN _____ CLASS _____
CONTRACT _____

TO ►

PAGE NO. _____ **PAYROLL DATE** _____
(LAST WEEK ENDING DATE COVERED BY REPORT)
 OUT OF BUSINESS NO WORK EFF DATE _____

CHECK HERE IF NO HOURS TO REPORT — Please continue sending reports.

CHECK HERE IF NO HOURS — Discontinue sending reports. Provide reason →

(A) SOCIAL SECURITY #	(B) LAST NAME & FIRST NAME	(C) 401(K) RATE	(D) TERM	(F) HOME LOCAL	HOURS			(J) CLASS	(K) TAXABLE GROSS WAGES	(L)	(M) WAGE RATE
					(G) REGULAR	(H) OT @ 1 ½	(I) OT @ 2				
TOTALS ►					(G)	(H)	(I)		(K)	(L)	

1. TOTAL HOURS REPORTED											
2. CONTRIBUTION RATE PER HOUR											
3. AMOUNT DUE (1) X (2)											
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4. ADJUSTMENT PLUS OR MINUS — PLEASE ATTACH EXPLANATION											
5. NET AMOUNT DUE											
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$

Prepared by _____ Title _____ Phone _____	NATIONAL BENEFIT FUNDS	Total Amount \$	\$ _____	1. SASMI Rate Regular \$
	LOCAL FUNDS	Total Amount \$	\$ _____	
Signature (see below) _____ Date _____ E-Mail _____			\$ _____	3. SASMI Rate OT @ 2 \$
			\$ _____	TOTAL SASMI DUE
The Employer attests that it has reported and remitted in accordance with terms of the Collective Bargaining Agreement and all applicable Trust and Plan Documents.				