

SEIU Local 1 & Participating Employers *Pension Trust*

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**CONTRIBUTING EMPLOYERS ADMINISTRATIVE GUIDE**

Dear Contributing Employer:

This Guide is intended to help you understand your responsibility in making contribution payments to the Trusts for your covered employees and the administration of benefits provided by each Trust. The Guide deals with most aspects of your involvement with the Trusts and should be referred to as needed.

It is important that a copy of this Guide be furnished to the person who deals directly with the employees and/or the person who prepares and submits the monthly contribution reports. Additional copies of the Guide are available upon request from the Fund Office.

The Funds' Collection Policy is also available in a similar format for easy reference. Federal guidelines require that the Trustees actively pursue timely collection of all contributions due. One of the major reasons is to preserve the continued deductibility of these payments as business expense for all contributing Employers.

Please note: This Guide does not take the place of your Collective Bargaining Agreement (CBA), but rather is intended to help you comply with the various provisions that relate to these Trusts.

Very truly yours,

The Board of Trustees

SEIU Local 1 & Participating Employers Health Trust  
SEIU Local 1 & Participating Employers Pension Trust

**Health Trust - Reminder:** It is your responsibility to notify the Fund Office within thirty (30) days regarding a Cobra Qualifying Event for any of your employees. A standard form is available from the Fund Office for you to photocopy and utilize for this purpose.

**Pension Trust - Reminder:** Active full-time employees should receive **52 weeks of contributions each calendar year**, whether you pay 4.33 weeks per month, 13 weeks per quarter, or 26 weeks semi-annually, the total at year end should be 52 weeks.

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### **SEIU Local 1 & Participating Employers Health Trust (TIN 36-2857218)**

A full monthly contribution at the prescribed rate according to the Collective Bargaining Agreement is due for each employee on active payroll or on Personal/Medical Leave of Absence. Prorated contributions based on actual hours worked are allowed for the month an employee begins and ceases employment.

Employers are required to contribute for employees on leave of absence according to the Collective Bargaining Agreement. After the approved leave of absence period, Welfare payments must then be started for the replacement employee. Contributions must be made on any temporary worker who has been employed for more than 12 months. Union probation periods do not relieve required contributions to the Health Trust.

### **SEIU Local 1 & Participating Employers Pension Trust (TIN 36-6486542)**

Employees regularly scheduled to work thirty (30) or more hours per week and who in fact work at least 50% of the scheduled work week must be reported at the prescribed weekly rate according to the Bargaining Agreement. An employee who does not work 50% of the scheduled work week and any other employee who works less than 30 hours per week should be reported at the prescribed hourly rate.

Please use the separate pension columns for weeks and hours as indicated on the billing form provided by the Fund Office. Union probation periods do not relieve required contributions to the Pension Trust.

Paid holidays, paid vacations and funeral absence (up to three (3) working days) are deemed time worked and are to be included for Pension contribution purposes.

### **REPORTING CONTRIBUTIONS**

Prelisted Employer Contribution Report forms (Billings) are issued monthly by the Fund Office as a "service" prior to the first work day of the month. Your report and the contribution payment for the period indicated are due in our bank lock box by the 15th. The hours/weeks reported for each active employee on your contribution form should coincide with the hours actually worked by the employee during that period. Electronic funds transfer (EFT) and wire transfer is recommended.

#### **1. NEW EMPLOYEES**

All new employees, including their names, Social Security numbers and hire date, should be added to the bottom of the report. Should you require additional space, please list the new employees on a separate piece of paper following the same format as the contribution report. Please include their home address and telephone number.

#### **2. TERMINATED EMPLOYEES AND/OR CHANGE IN STATUS**

All terminated employees should be lined out, preserving legibility. Please indicate the termination date and reason for partial or non payment using one of the following codes:

- |   |  |
|---|--|
| <b>D</b> Deceased - provide date of death | <b>F</b> Family Medical Leave Act            |
| <b>L</b> Layoff                           | <b>M</b> Medical Leave of Absence (see CBA)  |
| <b>R</b> Retired - provide last day paid  | <b>P</b> Personal Leave of Absence (see CBA) |
| <b>T</b> Terminated or Resigned           | <b>W</b> Worker's Compensation Disability    |
|   | <b>X</b> All other reasons (please explain)  |

Note: Contributions may still be required on any Family, Medical or Personal Leave of Absence (see your CBA).

#### **3. ADJUSTMENTS**

If a change in an employee's status requires that you make an adjustment on the contribution report, be sure to enter all necessary information such as name, social security number and payroll period.

#### **4. EMPLOYER IDENTIFICATION / BUILDING LOCATION**

Please verify the information on the front side of the billing report. The report should be signed and dated where indicated.

#### **5. REPORT SUBMISSION**

Forward a copy of your contribution report along with your checks made payable to each separate Trust. Do not commingle Health Trust and Pension Trust payments. Data on reports not received by due date may not be included in the next pre-listed report sent to you.

### **DELINQUENCIES**

Note Interest and Liquidated Damages provisions are summarized on front page of billing form and are described in detail in the CBA, and/or in the Collection Policy.

### **BENEFITS**

Benefits will be provided to your eligible employees according to the Plan of Benefits adopted by the Boards of Trustees. Any questions concerning these benefits should be directed to the Fund Office.

**FOR FURTHER INFORMATION PLEASE CONTACT THE FUND OFFICE  
TELEPHONE (312) 233-8795 FAX (312) 233-8839 E-MAIL: CASHIER@SEIU25.ORG**