

**INSTRUCTIONS FOR FORMS MPR-351 AND MPR-351A  
MONTHLY PAYROLL REPORT FOR ELECTRICAL CONTRACTORS  
NATIONAL ELECTRICAL BENEFIT FUND  
TOGETHER WITH OTHER LOCAL FRINGE BENEFITS**

Forms MPR-351 and MPR-351A are designed for reporting employees of a bargaining unit and other employees covered pursuant to Article 6.3.1 of the Restated Employees Benefit Agreement and Trust for the National Electrical Benefit Fund by an employer who recognizes the Brotherhood as the collective bargaining agency of his employees and who agrees with a Local Union of the Brotherhood or the Brotherhood to participate in this National Electrical Benefit Fund.

If you wish to report contributions to a local pension and/or annuity fund on behalf of non-bargaining employees who are not eligible to participate in the National Electrical Benefit Fund, you must submit a separate Form MPR-351 and MPR-351A for these employees. Not all pension and annuity funds permit contributions on behalf of non-bargaining employees and there are strict requirements for those funds that permit such contributions. You should contact the office of the Fund Administrator concerning these requirements before commencing to make contributions.

Please note that Forms MPR-351 and MPR-351A are not to be used to report welfare fund contributions on behalf of non-bargaining employees. The Fund Administrator will forward a separate billing to you for the appropriate amount.

Form MPR-351 summarizes the total pay and hours reported for the employees listed on Form MPR-351A and provides space to report the contributions due the various fringe benefit funds. A computer printout may be substituted for Form MPR-351A provided all of the required information is provided in the prescribed format.

The completed report is to cover all pay periods falling in a calendar month and is due at the office of I. E. Shaffer & Co., 830 Bear Tavern Road, P.O. Box 1028, West Trenton, NJ 08628 not later than fifteen (15) days from the last day of each month.

**IMPORTANT** - Only employees who are covered by the bargaining agreement and employees covered pursuant to Article 6 of the Restated Employees Benefit Agreement and Trust for the National Electrical Benefit Fund should be entered on the report.

**INSTRUCTIONS FOR FORM MPR-351**

**PAGE NUMBER** - Form MPR-351 will always be page number "1" and has been printed on the form. When using a continuation sheet (Form MPR-351A), the first sheet used should be numbered "Page No. 2" and the second continuation sheet would be "Page No. 3", etc.

**NAME OF EMPLOYER** - This should be the employer's complete name and the complete address of the main office, not the address of the job.

LOCAL UNION - The number of the local union having jurisdiction where work is performed should be entered here. When the employer is working away from his home local, a separate report must be made for that job.

EMPLOYER'S FEDERAL REGISTRATION NO. - This is the number used by the employer in the name and address section of the Federal Quarterly Withholding and Social Security Report.

TOTAL NUMBER EMPLOYED THIS PERIOD - This is the total names reported on the completed monthly report.

WAGE RATE PER HOUR - Enter the Building Construction Journeyman's Effective Hourly Wage Rate for the area where the work is performed.

TOTAL GROSS PAY, TOTAL GROSS HOURS, TOTAL CLOCK HOURS - Based upon the employees listed on Form MPR-351A, enter on Form MPR-351 separate totals of gross pay, gross hours and clock hours for journeymen, apprentices and residential employees as well as grand totals for all employees. Employees in Class 1 (Building Construction), Class 7 (Outside Construction), Class 26 (Other Non-Bargaining Unit) and Class 27 (Alumni) should be totaled under the "Journeyman" heading. Employees in Class 6 (Inside Apprentice) and Class 8 (Outside Apprentice) should be totaled under the "Apprentice" heading. Employees in Class 22 (Residential Journeyman) and Class 23 (Residential Apprentice) should be totaled under the "Residential" heading.

CONTRIBUTIONS DUE - Based upon the applicable Wage and Fringe Benefit Rate Sheets provided by the Southern New Jersey Chapter of the National Electrical Contractors Association, indicate the contributions due the various fringe benefit funds broken down by those due for journeymen, apprentices and residential employees.

TOTAL AMOUNT DUE - Provide the total amount due for all fringe benefit funds and issue one check in this amount to the Distribution Fund of the Local Union indicated at the top of the form.

TYPE OF BUSINESS ENTITY - Indicate the type of business organization in the appropriate space in the lower left hand corner of Form MPR-351.

SIGNATURE - The report should be signed in the name of the employer by his authorized agent giving title of authority and date

If the report is either a first or final report for the Local Union area indicated at the top of the form, check the appropriate space provided at the bottom of the page. If more forms are needed, so indicate in the space provided.

### **INSTRUCTIONS FOR FORM MPR-351A**

PAGE NUMBER - Form MPR-351 will always be page number "1" and has been printed on the form. When using a continuation sheet (Form MPR-351A), the first sheet used should be numbered "Page No. 2" and the second continuation sheet would be "Page No. 3", etc.

NAME OF EMPLOYER - This should be the employer's complete name and the complete address of the main office, not the address of the job.

LOCAL UNION - The number of the local union having jurisdiction where work is performed should be entered here. When the employer is working away from his home local, a separate report must be made for that job.

EMPLOYER'S FEDERAL REGISTRATION NO. - This is the number used by the employer in the name and address section of the Federal Quarterly Withholding and Social Security Report.

SOC. SEC. # (Column 1) - Enter the Social Security Number for each employee which would be used in reporting his withholding on your quarterly Social Security Report.

NAME OF EMPLOYEE (Column 2) - Enter the employee's last name, first name and middle initial.

CLASS (Column 3) - Enter for each employee the appropriate classification code from the table appearing on Form MPR-351.

PAY RATE (Column 4) - Enter the employee's hourly rate of pay for first shift.

CLOCK HOURS (Column 5) - Enter for each bargaining unit employee the actual elapsed clock hours from the time record (include vacation, sick leave, or other hours for which the employee has been compensated). Do not adjust their hours for premium pay hours (time and one-half or double time). For covered non-bargaining employees or covered "alumni" whose wage rate is greater than the journeyman's rate in the local union jurisdiction, enter normal straight time hours. For covered non-bargaining or covered "alumni" whose wage rate is less than the journeyman's, enter the actual hours worked/compensated.

GROSS HOURS (Column 6) - Gross hours are the number of hours for which an employee has been paid. An employee's gross pay (column 7) divided by his pay rate (column 4) will equal his gross hours.

GROSS PAY (Column 7) - Enter the actual gross earnings subject to withholding taxes for each bargaining unit employee. For covered non-bargaining or "alumni" whose wage rate is greater than the journeyman's rate in the reporting local union, enter earnings calculated by multiplying the normal straight-time hours by the journeyman's rate. For covered non-bargaining or "alumni" whose wage rate is less than the journeyman's rate, enter actual gross earnings.

TOTAL THIS PAGE - Enter the total of the hours and gross pay in columns 5, 6, and 7.

## **ASSEMBLING REPORT AND FORWARDING WITH CHECK**

The employer should retain for his files the last copy of Forms MPR-351 and MPR-351A and mail the remaining four copies with his check for the contributions due to I. E. Shaffer & Co., P. O. Box 1028, West Trenton, NJ 08628. **If a computer print-out is used in lieu of Form MPR-351A, four copies of the computer print-out must accompany the four copies of Form MPR-351.**

The report pages should be collated by color in page number sequence and stapled in the upper left hand corner. I. E. Shaffer & Co. will forward to the Local Union, NECA and the NEBF their copy of the report so that they will be promptly advised that you have complied with your labor agreement.

You are required to file a report whether or not you have a payroll for a particular period unless your last report indicated it to be a final report.