

**INSTRUCTIONS FOR FORMS MPR-400 AND MPR-400A
WEEKLY PAYROLL REPORT FOR ELECTRICAL CONTRACTORS
NATIONAL ELECTRICAL BENEFIT FUND
TOGETHER WITH OTHER LOCAL 400 FRINGE BENEFITS**

Forms MPR-400 and MPR-400A 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.

Form MPR-400 summarizes the total pay and hours reported for the employees listed on Form MPR-400A and provides space to report the contributions due the various fringe benefit funds. A computer printout may be substituted for Form MPR-400A provided all of the required information is provided in the prescribed format.

The completed report is to cover the weekly pay period and is due at the office of I. E. Shaffer & Co., PO Box 1028, Trenton, NJ 08628-0230 on a current basis.

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-400

PAGE NUMBER - Form MPR-400 will always be page number "1" and has been printed on the form. When using a continuation sheet (Form MPR-400A), 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.

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-400A, enter on Form MPR-400 separate totals of gross pay, gross hours and clock hours for journeymen/apprentices, residential/small works, teledata employees, and other employees as well as grand totals for all employees. Employees in Class 1 (Building Construction), Class 6 (Inside Apprentice), Class 7 (Outside Construction), Class 8 (Outside Apprentice) Class 26 (Other Non-Bargaining Unit) and Class 27 (Alumni) should be totaled under the "Journeyman/Apprentice" heading. Employees in Class 22 (Residential-Journeyman) and Class 23 (Residential-Apprentice) should be totaled under the "Residential/Small Works" heading. Employees in Class 4 (Communications-Teledata) should be totaled under the "Teledata" heading. Employees in Class 3 (Sign), Class 17 (Maintenance), and Class 18 (Utility) should be totaled under the "Other" heading.

CONTRIBUTIONS DUE - Based upon the applicable Wage and Fringe Benefit Rate Sheets provided by either the Northern New Jersey Chapter of the National Electrical Contractors Association or the Union, 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 IBEW Local Union 400 Distribution Fund.

TYPE OF BUSINESS ENTITY - Indicate the type of business organization in the appropriate space in the lower left hand corner of Form MPR-400.

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 400 area, 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-400A

PAGE NUMBER - Form MPR-400 will always be page number "1" and has been printed on the form. When using a continuation sheet (Form MPR-400A), 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.

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-400.

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 this 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 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-400 and MPR-400A and mail the remaining five copies with his check for the contributions due to I. E. Shaffer & Co., PO Box 1028, Trenton, NJ 08628-0230. **If a computer print-out is used in lieu of Form MPR-400A, five copies of the computer print-out must accompany the five copies of Form MPR-400.**

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.