

**WESTERN WASHINGTON LABORERS-EMPLOYERS PENSION TRUST
WASHINGTON-IDAHO LABORERS-EMPLOYERS PENSION TRUST
NORTHWEST LABORERS-EMPLOYERS HEALTH AND SECURITY TRUST
Checklist for Participation of Non-Bargaining Unit ("Associate") Employees--
Working Owners (Category VIII)**

This category of Associate participation is intended to cover owners ("Associates") who recently signed a collective bargaining agreement and perform work of the type covered by the collective bargaining agreement. An employer must satisfy the following requirements to participate under this category:

1. **Full Compliance Agreement.** The employer must be signatory to a full compliance collective bargaining agreement that requires contributions to the Trusts on behalf of the employer's bargaining unit employees.
2. **Employer Must Be Working in Industry.** The employer must be actively engaged in work of the type covered by the collective bargaining agreement with the Washington and Northern Idaho District Council of Laborers or its affiliated local unions, or business activities supporting such work.
3. **Written Agreement with Trust Required.** The employer must sign a Contribution Agreement approved by the Trustees.
4. **Eligibility.**
 - *Western Washington Pension Trust:* Associates must be vested in the Pension Trust based upon hours worked as a bargaining unit employee prior to becoming an Associate.
 - *Washington-Idaho Pension Trust:* Associates must be vested in the Pension Trust based upon hours worked as a bargaining unit employee prior to becoming an Associate
5. **Sole Proprietors/Partners.** Sole proprietors and partners are not eligible. Shareholders, or members of an LLC electing to be treated as a corporation on Treasury Form 8832, may participate if they are employees.
6. **Coverage in All Trusts Required.** The employer must cover Associates in the Western Washington Laborers-Employers Pension Trust **or** Washington-Idaho Laborers-Employers Pension Trust **and** Northwest Laborers-Employers Health & Security Trust **and** Northwest Laborers-Employers Training Trust.
7. **Coverage of All Owners Required.** All owners who are employees must participate under this category. If there are multiple owners, and not all are vested alumni, then none can participate under this category. If there are other non-bargaining employees who are not owners and are to be covered, then the employer must satisfy the category "Employees of Signatory Employers."
8. **Termination of Associate Employees.** Following termination of the Contribution Agreement under this category, the employer may not sign a new Contribution Agreement under this category. An employer who qualifies may sign a Contribution Agreement under another category, provided contributions are continuous for employees enrolled under both the old and new agreements. If contributions are not continuous, an Associate may not be reenrolled for the duration of the employer's collective bargaining agreement.
9. **Rate.** The contribution rate is that set by the employer's bargaining agreement. Contributions are paid for all hours worked, regardless of whether the work is of the type performed under the collective bargaining agreement. If the Associate is salaried, contributions are paid on 173 hours per month. If the employer has a bargaining agreement providing for a flat rate to the Health Trust, the employer pays the flat rate for Associates to the Health Trust, but there is no hour bank accrual.

117.000 mem tk080402

<p>10. <u>Authority to Answer Questions.</u> This is a <u>summary</u> of the rules. Only the Trust Administration Office has authority to answer questions on behalf of the Trustees regarding Associate participation. No employer or local union, nor any representative of an employer or local union, is authorized to act for the Trustees.</p>
