



**INSTRUCTIONS FOR MPR-48 AND MPR-48A  
IBEW LOCAL UNION 292, MINNEAPOLIS, MINN., TOGETHER WITH NATIONAL ELECTRICAL BENEFIT FUND**

Forms MPR-48 and MPR-48A are designed for reporting employees of a bargaining unit 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 Electrical Workers' Pension Plan.

The completed report is to cover all pay periods falling in a calendar month and is due at the Local Board not later than 15 calendar days from the date on which the last wages were paid in the reporting month.

**IMPORTANT** - Only employees who are covered by the Bargaining agreement should be entered on the report. Only productive workers are covered under the pension; non-productive workers are not covered and should not be reported. The owners of a business which is not incorporated (that is, a single proprietorship or partnership) are not covered and should not be reported. However, the employees must be reported.

Indicate type of business organization in the appropriate space in the lower left-hand corner of page one.

**PAGE NUMBER** - The Form MPR-48 will always be page number "1" and it has been printed on the form. The first set of continuation sheets used should be numbered "page number 2" and the second set would be "page number 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 union local 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.

**EMPLOYERS FEDERAL REGISTRATION NUMBER** - This is the number assigned to the employer for Federal Payroll Tax reporting purposes.

**TOTAL NUMBER OF MEN 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.

**COLUMN "1"** - Enter the Social Security Number of each employee.

**COLUMN "2"** - Enter last name first followed by his first name and second initial.

**COLUMN "3"** - Enter for each employee reported the numeral indicating the classification applicable from those above.

**COLUMN "4"** - Enter for each employee listed and actual elapsed clock hours from his time record. Do not adjust the clock hours for premium pay hours. (Time and one-half or double time.)

**COLUMN "5"** - Enter for each employee listed his gross pay before Vacation-Holiday benefits. The gross pay should include time and one-half and double time paid. No adjustment should be made for deductions of any kind.

**COLUMN "6"** - Enter for each employee the actual wage rate paid.

**COLUMN "7"** - Enter for each employee the amount due for Vacations and Holidays. The amount shall be based upon the percentage stipulated in the agreement which will be based on each employee's gross earnings. The Vacation-Holiday amounts are added to gross earnings for purposes of with-holding income and F.I.C.A. taxes.

**COLUMN "8"** - Enter for each employee the amount of Union Dues withheld during the reporting month. (Calculate as per instructional letter from Local Union 292.)

**COLUMN "9"** - Enter for each employee the amount due the 401 K fund. The amount shall be based upon the individual deduction stipulated by the signed voluntary deduction slip.

**TOTAL AND GRAND TOTAL ALL PAGES** - Columns four, five, seven, eight and nine should be totaled under each page's total and the Grand Total entered on page one under the correct column space.

**ASSEMBLING REPORT AND FORWARDING CHECKS**

The employer should extract the carbons from the different sets of pages and collate the pages by-color and in number sequence. The sets should then be stapled in the upper left-hand corner as indicated on page one. The employee should retain the 6th set marked "Employer" and the employer should give set number 5 marked "Shop Steward" to the Union Shop Steward. All other sets along with the appropriate checks for contributions should be mailed as indicated on page 1.

If the report is either a first or final report for the Local Union area indicated in the heading of page one, check the appropriate space provided at the bottom of page one.

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

If more forms are needed, so indicate in the space provided. Similar space is provided on the continuation sheet.

Liquidated damages are provided for failure to file or pay the assessments.