

EXHIBIT B

DISTRICT COUNCIL 16 NORTHERN CALIFORNIA HEALTH AND WELFARE TRUST FUND

ATTESTATION OF EMPLOYER OBLIGATIONS UNDER NON-BARGAINING UNIT SUBSCRIBER AGREEMENT

The District Council 16 Northern California Health and Welfare Trust Fund (“Fund”) allows contributing employers to obtain health coverage for their non-bargaining unit employees through participation in a non-bargaining unit subscriber agreement (“Subscriber Agreement”). Your business has signed this Subscriber Agreement to contribute on behalf of one or more non-bargaining unit employees. Please review below and return a signed copy of this Attestation to Coleen Christophersen at HS&BA, 4160 Dublin Blvd., Suite 400, Dublin, CA 94568-7756.

(1) Do all full-time employees have to be reported to the Fund? Yes. See Subscriber Agreement, Art. 1(6).

Contributions must be made to the Fund on behalf of all full-time employees who are regularly scheduled to work at least 30 hours per week and are U.S. residents. Sole proprietors, partners, or managing officers of an incorporated business may participate if they are employed on a full-time basis; and if any participate under this Subscriber Agreement then all must participate.

(2) Can friends, family members, and others who are not full-time employees be reported to the Fund? No. See Subscriber Agreement, Art. 1(6), Art. 2(1).

If an employee is regularly scheduled to work less than 30 hours per week then that employee cannot be reported to the Fund under *any* circumstances. Persons who are not employees, such as family members or friends, cannot be reported under the Subscriber Agreement.

(3) Do non-bargained full-time employees have to be reported to the Fund even if they have other health coverage? Yes, unless one of the exceptions (e)-(f) below apply. See Subscriber Agreement, Art. 2(1).

An Employer is prohibited from reporting only on behalf of owners, principals, executives or management level employees if the employer has other full-time non-bargained employees. Employers are obligated to report on behalf of *all* non-bargained full-time employees even if any of the following occur:

- (a) Employer employs both a bargained employee as a painter, taper, glazier or floor coverer, as well as his or her spouse as a full-time non-bargained employee.
- (b) Employer employs both a bargained employee as a painter, taper, glazier or floor coverer as well as his or her child under the age of 26 as a full-time non-bargained employee.
- (c) Full-time non-bargained employee has health coverage through another source as a dependent of a parent or spouse, such as the parent or spouse’s separate employment.

In each of the above (a)-(c) situations, contributions must be made on behalf of the full-time

non-bargained employee unless one of these exceptions applies:

Exceptions:

- (d) Employees who are covered by a collective bargaining agreement with another union which provides health coverage.
- (e) Employees who work outside the geographic jurisdiction of District Council 16.
- (f) Employees who do not work at the same facility at which one or more bargaining unit employees are also employed. Subscriber Agreement, Art. 5.

(4) Can an employer be immediately terminated from participation under the subscriber agreement? Yes. See Subscriber Agreement, Art. 6.

The employer may be immediately terminated from participation under the Subscriber Agreement if it violates certain provisions, including, but not limited to reporting ineligible persons or failing to report all full-time non-bargained employees, or improperly declining coverage for full-time non-bargained employees.

The Subscriber Agreement may also be terminated under the following circumstances: contribution delinquencies on behalf of its non-bargaining unit (Subscriber Agreement Art. 6(2)), contribution delinquencies on behalf of its bargaining unit (Subscriber Agreement, Art. 6(3)), termination of collective bargaining agreement (Subscriber Agreement, Art. 6(5)), termination due to absence of bargained employees (Subscriber Agreement, Art. 6(7)), or utilization of non-union companies to perform covered work (Subscriber Agreement, Art. 6(8)).

Please note that even if the Subscriber Agreement is terminated the employer's obligations under its respective collective bargaining agreement(s) applicable to a painter, taper, glazier or floor coverer will remain.

(5) Is the employer obligated to maintain adequate records? Yes. See Subscriber Agreement, Art. 7, Section 3.

The employer is required to maintain adequate records that show wages, salary, compensation, hours worked by each non-bargained employee, scope of work performed, proof of the employee's business relationship or title with the employer, flat-rate contribution payments and adjustments, and employee enrollment and disenrollment. The employer must allow the Fund's auditor to access these records upon request.

How to Take Corrective Action

If you are reporting ineligible persons or not reporting all full-time non-bargained employees, you should immediately provide relevant information by contacting:

HS&BA
c/o Coleen Christophersen
4160 Dublin Blvd., Suite 400
Dublin, CA 94568-7756

EXHIBIT B (continued)

Employer Attestation

On behalf of the Employer named below, I hereby attest and warrant that the Employees listed are full-time non-bargained Employees as defined in the Subscriber Agreement between the Employer and the District Council 16 Northern California Health and Welfare Trust Fund.

I further attest that I have reviewed and am familiar with the various participation requirements set forth in said Subscriber Agreement and Exhibits A - C, including, but not limited to, the following: contribution requirements, due date, audit, definition of full-time non-bargained Employee, requirement that all full-time non-bargained Employees working in the geographic jurisdiction of the District Council 16 Northern California Health and Welfare Trust Fund are required to participate (no Employee opt-out), termination and renewal.

I will ensure that a completed Exhibit A is submitted to the Fund Office on an annual basis and a completed Exhibit C is submitted to the Fund Office on behalf of each employee covered under this Subscriber Agreement.

I understand that the District Council 16 Northern California Health and Welfare Trust Fund relies upon these representations and the Employer shall be liable for any misrepresentations in accordance with the provisions of the Subscriber Agreement and Exhibits A - C.

I certify that I am a responsible officer or owner of the above-referenced Employer and am authorized to make this Employer Attestation.

[Name of Employer]

[Date]

[Print Name & Title]

[Signature]