



Electrical Construction Industry
VACATION-HOLIDAY PLAN
11001 W. Plank Court, Suite 120
Wauwatosa, WI 53226
(414) 778-0068

Important Notice to Participants Regarding Plan Amendment

April 2009

The Trustees recently amended the Plan to modify the vacation benefit. This Notice describes the amendment. The amendment is effective May 1, 2009.

As you know, the Plan was established to provide vacation, holiday and jury duty benefits. In the past, the vacation benefit could only be used for periods of vacation. The Trustees have taken action to expand the vacation benefit so that it can be used for more purposes. Effective May 1, 2009, the vacation benefit is converted to a paid time off ("PTO") benefit. The PTO benefit can be used for more purposes than solely vacation, including vacation, family needs, personal business, school activities, illness, injury or health (of you or your dependents), health care appointments (of you or your dependents), and issues relating to domestic abuse, sexual assault or stalking.

Your employer will continue to make the same contribution amount towards the PTO benefit that you had been receiving for vacation benefits (6.15% of earnings for inside wiremen; 4.15% of earnings for residential wiremen). Additionally, all accrued, unused vacation hours will be converted to PTO hours as of May 1, 2009.

The enclosed summary describes the new PTO benefit and replaces pages 5 through 7 of your current Summary Plan Description ("SPD"). Note, holiday and jury benefits remain separate from the PTO benefit. Benefits for holidays and jury duty will continue to be provided by the Plan in the same manner as they had in the past.

This Notice is a Summary of Material Modifications ("SMM") within the meaning of section 104 of the Employee Retirement Income Security Act of 1974. An SMM describes changes to the information provided in the most recent SPD. The SMM describes important changes to the Plan effective as of the date listed above. Please keep this SMM with your SPD for future reference. Please contact the Plan Office if you would like to request a copy of the Plan document, SPD or any SMM relating to the Plan.

PAID TIME OFF BENEFIT PROGRAM

Effective May 1, 2009, paid time off ("PTO") is a new program that replaces the prior vacation benefit program. PTO benefits can be used for reasons that include vacation, family needs, personal business, school activities, illness, injury or a health condition (of you or your dependents), health care appointments (of you or your dependents), and issues relating to domestic abuse, sexual assault or stalking. Note, holiday benefits and jury duty benefits remain separate from PTO benefits and are described elsewhere in the SPD.

Eligibility for PTO Benefits.

In order to receive a PTO benefit, you must meet the following requirements:

1. You must notify your employer of your PTO absence.
2. You must not engage in electrical work during your PTO period.

Computation of Your PTO Benefits and Credited PTO Hours

PTO benefits and PTO hours are credited to your account for each month that contributions are made to the Plan on your behalf, except in instances where an employer has failed to make the required contribution on account of the employer going out of business or going into bankruptcy. The information needed to determine your PTO benefit and PTO hours is based upon your employer's payroll report which is filed in the Plan's Administration Office. This payroll report lists each employee's name, social security number, total clock hours worked, gross earnings and straight-time hourly wage rate.

Your PTO benefit and PTO hours are calculated as follows:*

- (a) First, total clock hours worked is multiplied by .0615 to determine credited PTO hours.
- (b) Second, gross earnings are multiplied by 6.15% to determine gross PTO benefit.

Example:

Total Clock Hours Worked		Credited PTO Hours		Gross Earnings		Gross PTO Benefit
40 x .0615	=	2.46		\$1,246 x 6.15%	=	\$76.63

*Residential wiremen should substitute 4.15% and .0415 as the applicable multipliers and adjust for applicable wage rate.

How to Collect Your PTO Benefits

1. Call, write, or stop in at the Plan's Administration Office and request a PTO request form. The office is located at 11001 W. Plank Court, Suite 120, Wauwatosa, WI 53226 and its phone number is (414) 778-0068. The Plan's Administration Office will furnish you with a PTO request form, a W-4 form (Employees Withholding Exemption Certificate) and a return self-addressed envelope. The Plan Administration Office will advise you of the total credited PTO hours to which you are entitled and the dollar amount of your available PTO benefit.
2. You must complete the PTO request form by:
 - (a) Entering the dates for which you seek PTO benefits. Note, PTO benefits must be requested in 1-hour increments unless no contributions have been made to the Plan on your behalf for 6 months.

- (b) Signing the PTO request form, and entering the address to which the check should be mailed.
 - (c) Having your employer sign the PTO request form. If you are not employed, an employer signature is not necessary.
 - (d) Indicating in the space provided whether the check should be mailed to you, or whether you will pick it up at Local Union 494, or the Plan Office. PTO checks which have not been picked up by 4:30 on Friday will be mailed to the address on file in the Plan office.
3. As a general rule checks will be processed on the following schedule:
- MONDAY** PTO check processing will include all PTO request forms on file in the Plan Administration Office by 4:30 p.m. Friday.
- THURSDAY** PTO check processing will include all PTO request forms on file in the Plan Administration Office by 4:30 p.m. Wednesday.
- 4. Complete and sign the W-4 form. If a W-4 form is not returned with the PTO request form, taxes are withheld on the basis of zero exemptions. If the Internal Revenue Service has notified us to change your exemptions, we must honor that notice.
 - 5. Return the completed PTO request form along with the W-4 form to the Plan Administration Office in the envelope provided to you.
 - 6. Following the end of each calendar year, and prior to January 31 of the following year, State and Federal Withholding Tax Statements will be sent to you covering gross PTO benefits paid to you and taxes withheld for the year.

Loss of PTO Benefits

Under the rules of the Plan, it is possible to lose accumulated PTO benefits. A loss will occur and accrued PTO benefits will be forfeited if either of the following conditions occur:

Loss Due to Engaging in Electrical Work During PTO. If you engage in electrical work during a period for which you are receiving PTO benefits, you will forfeit your PTO benefit balance immediately. However, if you return to employment with an employer that makes contributions to the Plan on your behalf within 12 months of such forfeiture, then the Plan will reinstate the following amount to your account: your applicable straight-time hourly wage rate multiplied by 72 hours (or, if less, the value of your PTO benefit that had been forfeited due to engaging in electrical work).

Loss Due to Contribution Lapse. If an employee who has a PTO benefit balance ceases to have contributions made on his behalf for at least one entire Plan Year, and fails to request that the benefits be paid prior to the end of the Plan Year in which no contributions were made on his behalf, the PTO benefit balance will be automatically paid to him immediately following the end of that Plan Year. However, if the Plan Administration Office is unable to locate an employee who is eligible for such an automatic payment, then his PTO account will be forfeited at the end of the Plan Year following the Plan Year in which no contributions are made to the Plan on his behalf.

The Plan Year is June 1 (beginning of the Plan Year) through May 31 (end of the Plan Year).

Example:

At May 31, 2010 (close of a Plan Year), an employee has a balance in his PTO account. If this employee does not work in a position which requires his employer to contribute to the Plan on his behalf from June 1, 2010 through May 31, 2011, and the employee has not requested his PTO benefit balance by May 31, 2011, that balance would be automatically paid to him immediately following May 31, 2011. However, if the Plan Administration Office is unable to locate the employee when he is eligible for such an automatic payment immediately after May 31, 2011, then his PTO account will be forfeited as of May 31, 2012 unless he is located before then.

How to Avoid Loss of PTO Benefits

1. If you stop working in a position which entitles you to have contributions made to the Plan on your behalf, you should request your accumulated benefits.
2. Always keep the Administration Office informed of your current mailing address. If you do this, you will receive statements from the Plan apprising you of your PTO benefit balance, and these statements will serve as a reminder to you to make the necessary request for benefits.

Payment of PTO Benefits Upon Death of an Employee

If you die prior to receiving all of your PTO benefits, any unpaid benefits to which you are entitled shall be paid to whom you designated on the beneficiary designation form completed by you and filed at the Administration Office. If you did not designate a beneficiary, payment of any benefits to which you were entitled shall be made to your surviving spouse, or, if none, to your children in equal shares. If you are not survived by your spouse or any children, any benefits to which you were entitled shall be paid to your next of kin according to the then laws of the State of Wisconsin as if you had died unmarried and without a valid will.

Designation of Beneficiary forms may be obtained by calling the Plan Administration Office 414-778-0068.

Statement of Accumulated PTO Benefits

Twice each year, a statement indicating your accumulated PTO dollars will be sent to you. The statement will also indicate the date through which those dollars were accumulated. The first statement will cover the period January through June, and will be mailed to you during the month of July.

The second statement will cover the period July through December, and will be mailed to you in January.

The Board of Trustees has authority to declare an additional PTO benefit distribution from Trust Fund earnings and forfeitures. In the event the Board of Trustees declares such an additional PTO benefit distribution, the amount of the additional distribution will be mailed **without application** to all eligible participants on the first Monday in November.

Excess PTO Account Balances

If your PTO account balance exceeds \$10,000 at the end of the Plan Year (May 31), the balance (less an amount equal to 72 hours times your straight-time hourly wage rate, which shall be retained in your account to pay you future PTO benefits) shall be paid to you in December **without application**. Your July statement will notify you that if you fail to apply to receive such PTO benefits prior to December, the Plan will distribute the balance in December.