



# Synergy

OUR 62<sup>nd</sup> YEAR

CONTRA COSTA CHAPTER

December 2025

*As we close another year, we  
gratefully pause to wish you a warm  
and happy holiday season,  
and we thank you for  
your continued support.*

**CONTRA COSTA CHAPTER,  
NECA**

*Joey Reed & Sharon Spare*



## **UPCOMING HOLIDAYS**

### **Inside Wireman Holidays:**

Dec. 25, 2025 - Christmas Day

January 1, 2026 - New Year's Day & January 2, 2026 - Off-Day

### **Sound and Communications Holidays:**

Dec. 24, 2025 - Christmas Eve Holiday & Dec. 25, 2025 Christmas Day

January 1, 2026 - New Year's Day

# **Annual Meeting of the Contra Costa County Electrical Industry Trust**

*December 10, 2025*

**IF YOU HAVE NOT YET SENT IN YOUR RSVP,**

**PLEASE DO SO AS SOON AS POSSIBLE.**



The Annual Meeting of the Contra Costa County Electrical Industry Trust will be held at Flemings Prime Steak House, Wednesday, December 10, 2025 @ 6:00 p.m. in the Sonoma Room. Our NECA Chapter Membership Meeting will be held in conjunction with the Annual Meeting, and is open to all signatory contractors.

Each year the Board of Trustees report on the progress of the Electrical Industry Trust and the other Trust funds that are included in the hourly contribution rate, which include the Joint Apprenticeship and Training Committee, our local LMCC, and our Statewide LMCC.

One of the major functions of the Electrical Industry Trust is to provide continuing education classes for our contractors to make them more efficient and more effective. Please give some thought to any programs you believe our signatory contractors could benefit from and be prepared to share them at our meeting.

**[Click Here to RSVP](#)**

# DON'T FORGET

## Sound and Communications Agreement

### *Wage/Fringe Benefit Increases*

***Effective December 1, 2025***

The IBEW members working under our Sound and Communication Agreement in Northern California have allocated their December 1, 2025 increases. Keep in mind there are five distinct Wage/Fringe benefit [Schedules](#) (A, B, C, D.& E), each one covering a different geographical area. Schedule E covers work performed in Contra Costa County. Depending on the nature of your operation, you probably work in more than one Schedule area. Also available on-line are our representative [cost-per-hour](#) sheets and the [shift-rates](#) (reference Schedule E).

## CE/CW

### New Wage & Fringe Benefits

**Effective January 1, 2026.**

Click [Here](#) to View/Download.

**Appendix "B"**  
Construction Electrician/Construction Wireman  
Wage and Fringe Benefits  
California Bay Area Region  
Wage Schedule Effective January 1, 2026 - December 31, 2026  
Agreement Term January 1, 2024 - December 31, 2026

The minimum hourly rate of wages and benefits shall be as follows:

Wage Rates	EMPLOYEE CONTRIBUTIONS					Union Dues (per month)
	HEALTH (H&M)	SHIFT (S)	RS&MCC (R)	TRAINING (T)	TOTAL (S, R, T, P) PACKAGE	
Construction Electrician Level 1 (Lead/Foreman) (100%)	\$8.99	\$1.41	\$0.01	\$0.01	\$0.29	\$10.71
Construction Electrician Level 2 (10,000 and above)	\$9.39	\$1.41	\$0.01	\$0.01	\$0.29	\$11.11
Construction Electrician Level 3 (10,001 - 10,000 hrs/yr)	\$9.79	\$1.41	\$0.01	\$0.01	\$0.29	\$11.51
Construction Wireman Step 1 (\$100 - \$,000 hrs/yr)	\$8.59	\$1.41	\$0.01	\$0.01	\$0.19	\$10.21
Construction Wireman Step 2 (\$1001 - \$,000 hrs/yr)	\$8.99	\$1.41	\$0.01	\$0.01	\$0.19	\$10.61
Construction Wireman Step 3 (\$1,001 - \$,000 hrs/yr)	\$9.39	\$1.41	\$0.01	\$0.01	\$0.19	\$11.01
Construction Wireman Step 4 (\$2,001 - \$,000 hrs/yr)	\$9.79	\$1.41	\$0.01	\$0.01	\$0.19	\$11.41
Construction Wireman Step 5 (\$1 - \$,000 hrs/yr)	\$8.59	\$1.41	\$0.01	\$0.01	\$0.19	\$10.21

\* There shall be maintenance of benefits for Health & Welfare for the term of the Agreement.

- All trust contributions shall be paid on hours worked.
- Agreement contributions shall be paid to the Local Union where the work is being performed.
- Work assignments will be for the full day's work and shall be paid to the Local Union where the work is being performed.
- Health & Welfare includes \$2.00 to health benefit card.
- Super can vary. Varies with the Local Union Chapter and \$0.01 prior to bidding. Super used mostly on high volume retail, wireless, restaurants, automotive stations.
- Mandatory sick leave is applied according to the Local Construction Agreement where work is being performed.



## Understanding the Overtime Provisions of the “One Big Beautiful Bill”

The “One Big Beautiful Bill Act” (OBBA), signed into law by President Trump on July 4, 2025, includes new federal income tax deductions for qualified overtime compensation. While these provisions do not change underlying wage and hour requirements under the Fair Labor Standards Act (FLSA), they create new tax benefits for eligible employees and impose additional reporting requirements on employers.

### Updated Guidance as of November 25, 2025

The Department of the Treasury and the Internal Revenue Service has issued updated guidance for federal income tax deductions for qualified overtime compensation. [Notice 2025-69](#) clarifies for workers how to determine the amount of their deduction without receiving a separate accounting from their employer. The IRS is in the process of updating income tax forms and instructions for taxpayers to use this filing season that will assist them in claiming these deductions.

### Summary of Key Tax Deduction Provisions

The OBBA creates two new above-the-line federal income tax deductions for tax years 2025 through 2028:

- **Qualified Overtime Deduction:** Allows eligible employees to deduct up to \$12,500 annually (\$25,000 for married filing jointly) of qualified overtime compensation from federal taxable income.
- **Income Limitations:** The deduction phases out for individuals with modified adjusted gross income (MAGI) exceeding \$150,000 (\$300,000 for married filing jointly), reducing \$100 for every \$1,000 over the threshold.
- **Federal Tax Only:** These deductions apply only to federal income tax. For payroll taxes such as Social Security and Medicare, state taxes and local taxes, all regular provisions apply.
- **Employer Reporting:** Employers must track and separately report qualified overtime compensation on form W-2.

### Qualified Overtime Compensation Requirements

**FLSA Overtime Only:** The deduction applies exclusively to overtime compensation required under the FLSA, specifically. This means the premium portion of pay above the regular rate for hours worked beyond forty in a workweek (the “half” in “time-and-a-half”).

What does NOT qualify:

- Overtime paid pursuant to state law requirements (e.g., daily overtime in California)
- Overtime paid under collective bargaining agreements that exceed FLSA minimums
- Voluntary overtime premiums paid by employer policy
- Shift differentials, weekend premiums, or other non-FLSA overtime

**Premium Portion Only:** Only the premium amount above regular hourly rates qualifies. For example, an employee earning \$20/hour straight time and \$30/hour overtime can only deduct the \$10/hour premium portion.

### Impact on NECA Contractors and CBAs

**No Changes to Underlying Wage Requirements:** The OBBB does not modify FLSA overtime requirements, salary exemption thresholds, or any collectively bargained wage provisions. All existing CBA terms regarding overtime triggers, rates, and classifications remain in effect.

**Form W-2 Reporting:** Beginning with 2025 tax year reporting, employers must separately identify qualified overtime compensation on Form W-2.

**Transitional Relief for 2025:** For 2025 only, employers may use “any reasonable method” specified by the Treasury Secretary to approximate qualified overtime amounts, providing flexibility during the transition period.

**Recordkeeping:** Employers should maintain records distinguishing FLSA-required overtime from other premium pay to support accurate W-2 reporting.

### Best Practices for Compliance

- **Review Payroll Systems:** Ensure capability to separately track FLSA-required overtime from other premium pay for W-2 reporting.
- **Consult Accounting Professional or Legal Counsel:** Given the complexity of determining qualified amounts, particularly in multi-state operations with varying overtime laws, competent legal or accounting guidance is recommended.

*This material is for informational purposes only. The material is general and is not intended to be legal advice. It should not be relied upon or used without consulting a lawyer to consider your specific circumstances, possible changes to applicable laws, applicable CBAs, prime contracts, subcontracts, rules and regulations and other legal issues. Receipt of this material does not establish an attorney-client relationship.*

# California's October State Law Updates: What Employers Need to Know

By [Gabrielle Martin](#), [Eric Witt](#) and [Karen Wentzel](#) on October 29, 2025 POSTED IN [ARTIFICIAL INTELLIGENCE](#), [CALIFORNIA](#), [MEDIATION](#), [PAID FAMILY LEAVE](#), [PAID SICK LEAVE](#)



Throughout October 2025, California Governor Gavin Newsom signed multiple employment-related Bills into law. These new measures address a wide range of workplace-related matters, including regulations aimed at the use of artificial intelligence, updates on paid leave, and amendments to mediation procedures. While some of these Bills will be subject to legal challenges that delay or block their application, many took effect immediately or will become effective on January 1, 2026. Accordingly, California employers are encouraged to begin updating policies, training programs, and internal templates to ensure compliance with these requirements.

. . . Click [here](#) for full article.

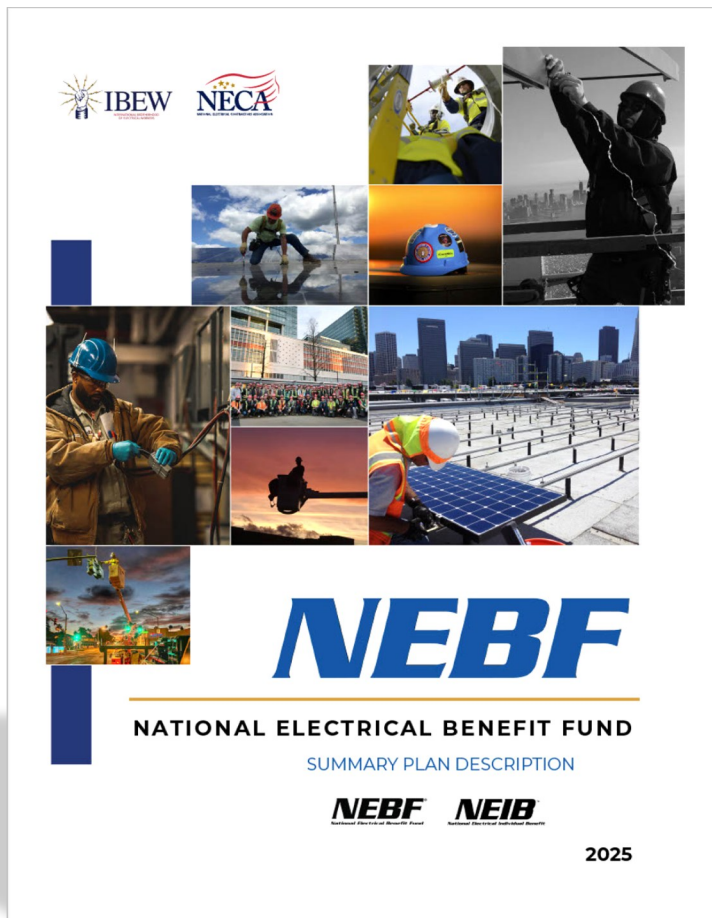




**[Visit NEBF Website](#)**

**[Employers](#)**

**[Participants](#)**



**Click link  
below to view:**

**[Summary Plan  
Description 2025](#)**

## **NEBF Online Benefits Portal**

Click [here](#) to log in to your account (or [here](#) to register if new user) to use the Online Benefits Portal to:

- Generate your NEBF benefit estimate
- Change your address
- Access your current NEAP account balance
- Print an NEBF Income verification letter
- View plan documents online
- Opt in to receive plan communications electronically
- Download an NEBF Pension Benefit application



## HOLIDAY SHIPPING DEADLINES



**GROUND SERVICE: DEC. 15**  
**FIRST CLASS: DEC. 17**  
**PRIORITY MAIL: DEC 18**



**GROUND SERVICE: DEC. 9**  
**2-DAY: DEC. 22**



**2ND DAY AIR: DEC. 22**



### SYNERGY

[SOUND and COMMUNICATIONS WAGE and FRINGE SCHEDULES A, B, C, D, & E](#)

[SOUND AND COMMUNICATIONS COST PER HOUR SCHEDULE E](#)

[SOUND AND COMMUNICATIONS SHIFT RATES SCHEDULE E](#)

[NOTICE OF SUMMARY PLAN INFORMATION](#)  
[FOR THE NATIONAL ELECTRICAL BENEFIT FUND](#)

[CALIFORNIA NECA SUBCONTRACTOR CONTRACT & COLLECTIONS GUIDEBOOK](#)





*December 2025*

<i>Sun</i>	<i>Mon</i>	<i>Tue</i>	<i>Wed</i>	<i>Thur</i>	<i>Fri</i>	<i>Sat</i>
1	2	3	4	5	6	
7	8	9	10	11	12	13
	<b>Health &amp; Welfare</b> Training Center Martinez @ 11:00 a.m.		<u>Chapter Board of Directors</u> 4:30 p.m. <u>Annual Industry Trust</u> 6:00 p.m. @ Flemings Steakhouse			
14	15	16	17	18	19	20
21	22	23	24			27
28	29	30			1	2
						3