



Western Conference of Teamsters Pension Trust

An Employer-Employee Jointly Administered Pension Plan - Founded 1955

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Employer Bulletin

June 2025

TO: Participating Employers

FROM: Office of the Administrative Manager

RE: **Uniformed Services Employment and Reemployment Act (USERRA)**

The Trustees of the WCTPT are committed to providing our contributing employers with a complete understanding of the laws, regulations, and Trust rules that govern their obligations on behalf of their employees who participate in the Trust. These bulletins are intended to assist your legal, labor, and accounting staff in working effectively with our Administrative Offices. We welcome your feedback on any topic discussed.

The purpose of this bulletin is to reaffirm reporting requirements involving the Uniformed Services Employment and Reemployment Act (USERRA). The Trust has previously provided information on compliance with USERRA and the Trustees want to ensure that employers have the information necessary to report the proper imputed service to the Trust for employees.

USERRA became law on December 12, 1994. Its requirements apply to all employers, both public and private regardless of size. Its purpose is to encourage non-career military service with a minimum of disruption to civilian careers. This is the most recent in a series of laws that establishes the rights of returning service members and the obligations of employers and pension trusts like the Western Conference of Teamsters Pension Trust.

Under USERRA, employers are generally liable for funding their share, if any, to the civilian retirement plan(s) of employed service members away on any uniformed service. Uniformed service includes United States active duty and reserve component military organizations, and certain other non-military organizations including the Federal Emergency Management Agency's (FEMA) Urban Search and Rescue (US&R) Response System, the FEMA Civilian Reserves, the National Disaster Medical System (NDMS), the Commissioned Officer Corps of the National Oceanic and Atmospheric Administration (NOAA), and Regular Corps and Ready Reserve Corps of the Commissioned Corps of the U.S. Public Health Service (PHS).

As a contributing employer to the Trust, you have certain obligations under USERRA regarding any employee who leaves employment covered by the Plan to enter the uniformed services and thereafter returns to work for you during the time period his/her USERRA reemployment rights are protected. If those conditions are met, the Act requires an Employer to do the following:

- You must notify the Trust in writing within 30 days that the returning service member has returned to work for your company or as soon thereafter as you become aware that the returning service member has reemployment rights under USERRA.

- You must pay retroactive pension contributions to the Trust on the employee's behalf **for the period he/she was absent from covered employment as if the reemployed service member had remained continuously employed.** Such contributions must be remitted to the Plan within 90 days after the service member is reemployed although the Trustees will consider extending that deadline if you demonstrate to their satisfaction that the circumstances made it impossible or unreasonable for you to comply with this 90-day deadline.

Under USERRA, the employer is not obligated to pay interest on pension contributions for periods of military service. However, if the required contributions are not remitted within the 90-day time frame (plus any extensions granted by the Trustees), the contributions will be considered delinquent and pursued under the Trust's delinquency procedures in the same manner as other overdue pension contributions, thereby exposing the employer to liability for interest on the contributions owed from their due date, plus liquidated damages and attorneys fees. Employer compliance with USERRA will also be monitored as part of the Trust's employer payroll audit program.

The Trust is willing to work with you in resolving questions that may arise with regard to your pension obligations under USERRA for employees who are covered by the Western Conference of Teamsters Pension Plan.

If you have questions about any other obligation you may have under USERRA to your employees or to other fringe benefit plans, we urge you to consult with your legal advisors or the administrators of those other plans. You can also secure information on USERRA via the web by searching for "USERRA the Act."