



**Joint Comments of the International Association of Sheet Metal, Air, Rail
and Transportation Workers (SMART) and the Sheet Metal and Air
Conditioning Contractors' National Association (SMACNA) to the Proposed
Amendments to the Standards for Registered Apprenticeship**

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The International Association of Sheet Metal, Air, Rail and Transportation Workers (SMART) and the Sheet Metal and Air Conditioning Contractors' National Association (SMACNA) submit these comments in response to the U.S. Department of Labor's Notice of Proposed Rulemaking, *National Apprenticeship System Enhancements*, to amend 29 CFR Parts 29 and 30.

SMART represents over 203,000 members in diverse industries, with over 136,000 workers in the sheet metal trade, which encompasses a broad range of work functions. Those functions include but are not limited to installation of duct and units on heating, ventilating, and air conditioning (HVAC) systems; HVAC service work; testing, adjusting, and balancing of air-handling equipment and duct work; custom fabrication of duct; architectural sheet metal work (e.g., sheet metal work on building "envelopes"), and welding. SMACNA is a national employer association representing 3,500 unionized sheet metal contractors. SMART and SMACNA jointly sponsor a national training fund, the International Training Institute for the Sheet Metal and Air Conditioning Industry (ITI),¹ which works in conjunction with our 148 local joint apprenticeship and training committees (JATCs) to provide high-quality training to apprentices. We also jointly sponsor the National Energy Management Institute Committee (NEMIC), which affords apprentices and journeyworkers the opportunity to obtain third-party certification of their skills through the International Certification Board/Testing, Adjusting and Balancing Bureau (ICB and TABB).²

¹ The ITI serves many functions that assist local JATCs, including 50 years of curriculum development that anticipates the need for training and re-training as technology evolves.

² NEMIC was established in 1981 for the purpose of identifying and developing educational opportunities that reflect current needs in the sheet metal industry and to create and expand employment opportunities for apprentices and journeyworkers employed by SMACNA contractors. Through NEMIC's efforts, apprentices and journeyworkers undergo testing to earn various certifications offered by ICB/TABB, an independent third-party certification body that is accredited by ANSI. Certifications evolve as technology changes, building codes become more stringent in reaction to preventable fatalities, and the demand grows for verification of the specialized skills needed to detect and repair air-flow problems that may cause illnesses or death.

In SMART-SMACNA JATCs, apprentices earn health and welfare benefits, portable pension benefits, and other benefits that do not exist in the open shop sector of the construction industry; diverse on-the-job training; a nationally-recognized, portable credential; college credit; journeyworker upgrades for graduates so that their skills do not become obsolete as technology changes; an opportunity for expedited progression based on an assessment of their competence and experience (e.g., participation in a military RAP);³ multi-modal options for related instruction; generous wages; and many other protections.

SUMMARY OF COMMENTS

SMART and SMACNA appreciate the DOL's efforts to better safeguard the welfare of apprentices. We highly commend the Biden DOL for its rescission of the IRAP system in 2022 and the dozens of current proposals that would upgrade part 29. Those upgrades include, among others, restoration of 2,000 hours as the minimum number of hours of on-the-job training⁴ and requiring sponsors to disclose the approximate amount of any unreimbursed costs, expenses, or fees that the apprentice may incur during the RAP.⁵ The pendulum has, however, swung from the de-regulatory approach in IRAP to an overly-regimented proposal, which would usurp the fundamental roles of private sector sponsors, such as development of occupational frameworks,

³ See "SMART Heroes" and "Helmets to Hardhats": <https://www.smart-heroes.org> and <https://helmetstohardhats.org>

⁴ In 2008, during the Bush administration, the DOL adopted a competency-based approach, through which an apprentice could graduate without satisfying a specified minimum number of hours of on-the-job training in the program. At that time, unions opposed the competency-based approach on the grounds that OJT is an indispensable ingredient in an apprenticeship program. See Final Rule, *Apprenticeship Programs, Labor Standards for Registration*, 73 *Fed.Reg.* 64402 (Oct. 29, 2008). In the current rulemaking, proposed § 29.8(a)(4)(i) corrects the loosening of apprenticeship standards in 2008 in providing in the proposed suitability standard that: "A term of paid on-the-job training that reflects the customary industry standard for acquiring technical proficiency in the occupation, which in no instance can be less than 2,000 hours in duration."

⁵ Proposed § 29.8(a)(18)

curricula, and assessments⁶ of the competence of apprentices. In the case of SMART-SMACNA JATCs, our high-quality programs are the product of generations of collaboration between labor and management. We ask that the DOL withdraw proposed § 29.13, *Development of National Occupational Standards for Apprenticeship*, or at a minimum, exempt the construction industry from its requirements.

SMART and SMACNA appreciate the DOL's efforts to better safeguard the interests of apprentices by imposing more stringent requirements for registration of RAPs in § 29.10; the DOL clearly understands that quality training is a costly undertaking and that a private sponsor's inability or unwillingness to invest in apprenticeship is clear evidence of a lack of good faith. The proposal in § 29.10(a)(5), which requires demonstration that a "prospective program sponsor possesses and can maintain the financial capacity and other resources necessary to operate the proposed program" is a critical step in aiding the DOL in rooting out programs that would be financially unsustainable; unable to provide apprentices with the opportunity to acquire skills needed to master a skilled trade; and/or are initiated by entities that intend to use the apprentice system as a vehicle to unfairly profit at the expense of apprentices. Most fundamentally, program sponsors must have the financial resources to run a quality training program based on an actual budget of expenses and sources of revenue, and a willingness to provide ongoing funding for a RAP for at least **five years** or for a period that is at least equivalent to the length of the program, whichever is longer. We recommend, therefore, that the DOL strengthen the proposed financial capacity requirement in proposed § 29.10(a)(5) by adopting key provisions of the California model, including submission of a budget that covers funding sources and expenses and a detailed explanation of how sufficient funding will be provided to meet the budget. We further

⁶ SMART and SMACNA support the proposed end-point assessment requirement in proposed § 29.8(a)(11) so long as the DOL does not impose national, standardized assessments and permits RAPs to develop their own end-point assessments.

recommend that the DOL upgrade proposed § 29.11 by requiring, based on the Maryland model, that participating employers in unilateral group RAPs sign enforceable contracts assuming financial responsibility for program costs.

To further supplement the important upgrades proposed by the DOL, SMART and SMACNA recommend additional safeguards to protect apprentices from wage theft, fringe benefit fraud, poor quality training caused by insufficient funding, and unsafe practices:

- Require unilateral RAPs to provide individual, written notice to apprentices of the prevailing rates of pay on federal, state, and local projects and detailed information about fringe benefits;⁷
- Prevent sponsors from evading responsibility for their conduct by seeking approval of a new RAP under the name of an entity in which it has an interest;
- Actively monitor post-registration violations of law by employers in single employer RAPs based on final agency determinations through shared information between the OA and other agencies within the DOL, such as OSHA and the Wage and Hour Division;⁸
- Adopt the ACA’s recommendation that “related instruction” in the construction industry include “in-person” instruction to better mentor apprentices, improve safety, and aid apprentices in developing “employability” and other life skills;
- Modify the definition of “apprentice” to exclude youth under the age of 18 from enrollment in RAPs in a skilled trade in the construction industry and other hazardous industries;
- Withdraw the grant of overly broad exemption authority to the Administrator in proposed § 29.23;
- Modify the prohibition on non-compete agreements to better target “unequal bargaining power between employers and workers” in the non-union sector; and
- Clarify that educational loan agreements that bear a reasonable relationship to the costs of training are a valid means to ensure that the valuable training opportunities provided by JATCs will continue to be available.

⁷ See page 14 for a fuller description of our recommendations on mandatory fringe benefit disclosure.

⁸ In its oversight role, the OA should focus particular attention on unilateral single employer programs, which are less likely to have a steady stream of income to support a high-quality program that has the capacity to remain operational on a long-term basis.

SMART and SMACNA also commend the DOL for its attempts to prevent splintering of occupations in §§ 29.7(e) (3) and (4). However, we recommend important changes to these proposals to close potential loopholes that the non-union sector might exploit in submitting for approval narrowly-defined occupations, which would seek the subdivision of the work functions in long-established skilled trades into separate “suitable occupations.” Such subdivision of skilled trades into two or more occupations would create a two-tiered system of wages, greatly depress wages for workers in the lower tier, and limit the ability of apprentices to pursue sustainable careers. We further recommend that the DOL modify the proposal for “centralized suitability determinations” to provide states with more protective standards for “apprenticeability” with the authority to reject applications for new occupations and/or to consider local market demand for occupations.

In its efforts to improve high school graduation rates and aid youth in developing career paths, the DOL has created an “alternative model of apprenticeship” in subpart B, which would, if not withdrawn or revised, adversely impact JATCs that have successfully trained construction workers for generations. If the DOL declines to withdraw Subpart B in its entirety, we recommend that the DOL:

- Use the term “CTE pathway”⁹ rather than “CTE apprenticeship,” which incorrectly describes the progression (pathway) from CTE programs to RAPs and appears to be a misnomer since unpaid work-based learning, as defined in the Perkins Act, and on-the-job-training serve entirely different functions.
- Require that a CTE program maintain a “documented partnership with at least one registered apprenticeship program.”¹⁰

⁹ The NPRM states that one of CTE’s purposes is to “more clearly establishing critical **pipelines** to registered apprenticeship programs, such as registered career and technical education (CTE) apprenticeships.” 89 *Fed.Reg.* at 3118 (emphasis added).

¹⁰ See proposed definition in § 29.2 of “*Pre-apprenticeship program*,” which requires that it “maintains a documented partnership with at least one registered apprenticeship program.”

- Exempt the construction industry from the on-the-job training requirements in the CTE standards. “CTE apprenticeship” prepares high school students to work as unskilled workers in the construction industry, is contrary to anti-splintering principles, and would not be a pathway to obtaining a middle-class standard of living.

Finally, SMART and SMACNA urge the DOL to remove the requirements in proposed §§ 29.8(b)(1)-(3), which effectively impose government oversight duties upon sponsors of group RAPs by requiring, among other things, that these sponsors “actively monitor” participating employers for compliance with parts 29 and 30. The diversion of training fund resources to these quasi-governmental functions would detract from a JATC’s ability to fulfill its sole mission, which is to train apprentices and journeyworkers.

COMMENTS

I. THE DOL SHOULD CONSIDER THE VAST DIFFERENCES IN ROLES SERVED BY RAPs IN THE PRIVATE AND PUBLIC SECTORS AND THE COMPELLING NEED TO PROTECT APPRENTICES IN THE FORMER FROM EXPLOITIVE PRIVATE PRACTICES

Throughout the NPRM, the DOL does not distinguish between the differences in functions served in private industry and the public sector as participants in the registered apprenticeship system. Injurious proliferation of apprenticeship typically results when private industry unilaterally establishes RAPs with the goal of obtaining cheap labor at the expense of inexperienced workers.

A. Congress Enacted the NAA to Protect Apprentices from Exploitive Practices that Were Widespread in Private Industry in the 1930's

The National Apprentice Act of 1937 (NAA), 29 U.S.C. § 50, was enacted to safeguard apprentices from pervasive practices that existed at the time of enactment.¹¹ The NAA's simple and unambiguous language demonstrate that its sole purpose is to protect apprentices:

The Secretary of Labor is authorized and directed to formulate and promote the furtherance of labor standards necessary to safeguard the welfare of apprentices, to extend the application of such standards by encouraging the inclusion thereof in contracts of apprenticeship, to bring together employers and labor for the formulation of programs of apprenticeship, to cooperate with State agencies engaged in the formulation and promotion of standards of apprenticeship, and to cooperate with the Secretary of Education in accordance with section 17 of title 20. For the purposes of this chapter the term "State" shall include the District of Columbia.¹²

The exploitive practices from which Congress acted to protect apprentices occurred in private industry in the 1930's, but not in the public sector. As the NAA's legislative history amply demonstrates, a key target of government regulation of private sector programs was the widespread practice of delivering overly narrow training that failed to provide young apprentices with the opportunity to develop a skilled trade.¹³ Exploitation of public sector apprentices (if it existed) was not an evil that Congress sought to eradicate in enacting the NAA.¹⁴ Furthermore,

¹¹ The NAA was introduced by Representative William Fitzgerald as H.R. 6205 and labeled "[a] Bill to enable the Department of Labor to formulate and promote the furtherance of labor standards necessary to safeguard the welfare of apprentices and to cooperate with the States in the promotion of such standards." To Safeguard the Welfare of Apprentices: Hearing on H.R. 6205 Before the Subcomm. Of the H. Comm. Of Labor, 75th Cong. 1 (1937). The legislative history underscores what the language of the NAA clearly states: that Congress intended the federal government to take responsibility for ensuring the welfare of the country's apprentices.

¹² The language directing cooperation with the Secretary of Education became null when 20 U.S.C. § 17 was repealed in 1966. 20 U.S. Code § 17 - Repealed. Pub. L. 89-554, § 8(a), Sept. 6, 1966, 80 Stat. 643.

¹³ See discussion of the NAA's legislative history below at page 74-75.

¹⁴ While the opportunities created in "public administration" at the federal level may be excellent pathways to career advancement, it is clear that growth in the federal workforce was not the goal of Congress in enacting the NAA. Likewise, teacher shortages are a relatively new phenomenon and alleviation of that problem is not the purpose of the NAA even if standards originally developed for private industry end up being a useful model for that sector.

the NPRM cites no evidence that exploitation of apprentices in government-sponsored RAPs is currently a problem or a target of the proposed rule. Thus, in its role as protector of apprentices, the DOL should tailor the proposed rule to root out the actual perpetrators of unfair practices in the private sector, particularly in the construction industry where there is a proliferation of sham programs.

B. JATCs Produce At Least 74% of Registered Apprentices in the Private Industry with the Highest Percentage of Apprenticeship

We strongly encourage the DOL to avoid adoption of regulatory changes that would impede the ability of JATCs to supply highly skilled journeyworkers to meet the increased demand for skilled workers in the construction industry. The success of JATCs co-sponsored by NABTU-affiliated unions is critical to the Biden administration's efforts to address the nationwide skill shortage. Indeed, JATCs produce at least 74% of the registered apprentices in the private industry with the highest percentage of registered apprentices.

Despite the vast differences between private and public sector RAPs, the DOL conflates them in discussing significant growth in registered apprentices. This is unfortunate because the data show that despite the growth of public sector apprenticeship, the construction industry continues to dominate the training of registered apprentices in the private sector, and as cited in NABTU's comments, at least 74% of construction apprentices are trained in JATCs.¹⁵ In proposing new regulations, the DOL should refrain from imposing obligations and restrictions on JATCs that will impede their ability to continue to be the cornerstone of private apprenticeship.

¹⁵ NABTU's comments at 11. In Illinois and California, for example, the percentages are much higher. *See* pages 21-22 below.

1. *Data Show that Most of the Touted Growth in Apprenticeship has been in the Construction Industry or the Public Sector*

The NPRM states that registered apprentices are “currently” concentrated in the construction industry (33%), public administration industry (22%), and educational services industry (12%).”¹⁶ Public administration apprentices include apprentices enrolled in Federal Agency Programs.¹⁷ The OA’s website also touts the educational services industry includes RAPs developed in partnership between the DOL and ED to train public school teachers. Thus, two of the three greatest concentrations of apprentices or 34% are in the public sector. As reported in the 2019 IRAP NPRM, public administration accounted for 8.9% of registered apprentices; the educational services industry accounted for less than 1%.¹⁸ Thus, based on the data reported in the two rulemakings, registered apprenticeship in the public sector has increased 25%.

2. *Construction Industry Data on Registered Apprenticeship is Undercounted in the Current and IRAP Rulemakings*

The 2019 IRAP NPRM states the construction sector has had “approximately 48% of all federal registered apprentices on average over the prior 5-year period, averaging approximately 144,000 federal registered apprentices per year.”¹⁹ The 2024 NPRM does not account for the

¹⁶ 89 *Fed.Reg.* at 3252, citing OA, “Apprentice Population by State Analysis (11–09–2023),” https://public.tableau.com/app/profile/dol.apprenticeship/viz/ApprenticePopulationbyStateAnalysis11-09-2023_16995503558600/ApprDemoApprLocation (last visited Nov. 20, 2023).

¹⁷ Federal Agency Apprenticeship Programs: <https://www.apprenticeship.gov/federal-agency-apprenticeship-programs> See also, NPRM on Pathway Programs: <https://www.govinfo.gov/content/pkg/FR-2023-08-16/pdf/2023-17372.pdf>

¹⁸ According to the 2019 IRAP NPRM, the other industries with at least 1% of the registered apprentices are: public administration (8.9%), manufacturing (6.8%), transportation (6.2%), utilities (3.5%), and health and social assistance (1%).

¹⁹ IRAP NPRM, 84 *Fed.Reg.* at 29981.

apparent huge drop – 15% – in its estimates of the percentage of registered apprentices in the construction industry from 2019 to the present. Part of the explanation for the drop is that the DOL’s estimates conflate private and public sector RAPs and the government has made substantial investment in apprenticeships in public administration and education.

Furthermore, the 2019 IRAP NPRM’s approximation of the percentage of registered apprentices in the construction industry was an underestimate. Indeed, if the DOL had excluded apprentices employed by the military from the calculation of the percentages of registered apprentices by industry, the construction sector’s percentage would have jumped to 67.9% of registered apprentices.²⁰ An often-overlooked aspect of US apprenticeship is the large military component of registered apprenticeships. As of 2020, 123,000 of the 636,000 apprenticeships were in the United States Military Apprenticeship Program (USMAP).²¹

II. CONSTRUCTION WORKERS ARE UNIQUELY TARGETED FOR ABUSE BY OPEN SHOP RAPs

An unintended and perverse byproduct of important federal laws designed to protect American workers, most notably the Davis-Bacon Act, is the misuse of the registered apprenticeship system to exploit entrants into the construction industry. In light of this fallout, it is particularly important that the DOL is mindful of: 1) how the proposed regulations could be misused to undermine the gold-star training provided by JATCs; and 2) that if the proposed

²⁰ Benjamin Collins, “Registered Apprenticeship: Federal Role and Recent Federal Efforts. Congressional Research Service.” Congressional Research Service, April 20, 2018. The source cited is the Department of Labor, Registered Apprenticeship National Results Fiscal Year 2016, https://doleta.gov/oa/data_statistics.cfm.

²¹ Robert I. Lerman (2023). *The State of Apprenticeship In the US: A Plan for Scale: A White Paper*: <https://dls.maryland.gov/pubs/prod/NoPblTabMtg/AppCmsn2023/State-of-Apprenticeships-in-the-United-States.pdf>

regulatory framework undermines the ability of JATCs to continue to thrive, the dominant models would become government-funded, public sector RAPs.

A. The Construction Industry is the Only Industry in Which There is a Strong Financial Incentive to Sponsor Apprentices to Reap Profits at Their Expense

The construction industry is the only industry in which employers have a strong financial incentive to establish apprenticeship programs irrespective of an employer's ability to provide quality training to enable apprentices to develop broad-based, marketable skills since Davis-Bacon regulations, 29 C.F.R. § 5.5, permit contractors to pay apprentices wage rates that are below the prevailing rates. Unlike employers in other industries, construction contractors save as much as 40% per hour on the wages of workers classified as first-year apprentices on Davis-Bacon jobs. In a legitimate training program, this short-term reduction in wages for a novice with relatively limited skills is a fair trade-off for obtaining the necessary training to develop diverse skill sets in a marketable trade. The need to protect apprentices is compelling in our industry because a person's status as an apprentice determines the prevailing rates of pay to which he or she is entitled.

Prevailing wage violators often take advantage of Davis-Bacon regulations that allow the payment of a percentage of the journeyworker rates to apprentices. Davis-Bacon violations often involve misclassification of workers as apprentices even though they are not individually registered in a bona fide apprenticeship program registered with the OA or State Apprenticeship Agency recognized by the OA²² or the contractor does not have an approved apprenticeship

²² *Tollefson Plumbing and Heating*, WAB 78-17 (Sept. 24, 1979) (Four workers who were classified and paid as apprentice plumbers were not properly registered in an approved apprenticeship program.); *Clevenger Roofing and Sheet Metal Co.*, WAB

program.²³ In other cases, violations involve a failure to pay the proper percentage of the journeyworker wage rate²⁴ or a failure to honor required ratios of journeyworkers to apprentices.²⁵ Misclassification of journeyworkers to lower paying journeyworker classifications is also a common problem.²⁶

B. The Inflation Reduction Act Greatly Increases the Financial Incentives to Misclassify Workers as Apprentices or Engage in Other Exploitive Practices at their Expense

There is an urgent need to prevent registration of apprenticeship programs that lack the financial capacity and resources and/or lack commitment to safeguarding the interests of apprentices. The Inflation Reduction Act of 2022 (IRA), which provides the “first Federal tax credit directly tied to the utilization of apprentices in registered apprenticeship programs on certain clean energy projects,”²⁷ will undoubtedly motivate some employers to attempt to register sham programs. Under the IRA, there are unprecedented financial rewards for

79-14 (Aug. 20, 1983)(None of the employees in question were apprentices individually registered in a bona fide apprenticeship program or were in any formal approved trainee programs).

²³ *Jos. J. Brunetti Construction Co. & Dorson Electric & Supply Co., Inc.*, WAB Case No. 80-9 (Nov. 18, 1982)(The contractor did not have an approved apprenticeship or training program registered with either the Bureau of Apprenticeship and Training, or a recognized State Apprenticeship agency.); *Spartan Mechanical Corp.*, WAB Case No. 80-6 (April 16, 1984)(not enrolled in a bona fide apprenticeship program); *In re North Country Constructors of Watertown*, WAB No. 92-22 (Sept. 30, 1992), *aff’d* *North Star Industries v. Reich*, 67 F. 3d 307 (9 th Cir. 1995).

²⁴ *Bay State Wiring Co.*, WAB 76-8 (June 14, 1977)(One apprentice not properly registered, and therefore, was not paid the prevailing wage rate for electricians, and another apprentice was not paid the proper percentage of the appropriate wage rate.)

²⁵ *Johnson Electric Co.*, WAB 80-3 (April 11, 1983)(employment of electrician apprentices on the project in excess of the permissible ratio of apprentices to journeyworkers); *CRC Development Corporation*, WAB Case No. 77-01 (Jan. 23, 1978)(two subcontractors employed apprentices in excess of the ratio required); *Repp & Mundt, Inc.* and *Goedde Plumbing & Heating Co., Inc.* WAB 80-11 (Jan. 17, 1984)(contractor hired apprentices in excess of the ratio of journeymen to apprentices permissible under the applicable collective bargaining agreement); *Palmer and Sicard, Inc.*, WAB 77-12 (Dec. 14, 1977)(apprentices were employed in excess of ratio requirements).

²⁶ *Cosmic Construction Co., Inc.*, WAB 79-19, Sept. 2, 1980 (misclassified composition roofers as slate and tile roofer helpers in order to pay them less than the correct predetermined wage rate.); *Jordan & Nobles Construction Co.*, WAB No. 81-18 (Aug. 19, 1983)(contractor classified and paid “employees as laborers who were performing the work of plumbers.”); *Soule Glass and Glazing Co.*, WAB Case No. 78-18 (Feb. 8, 1979); *P & N, Inc./Thermodyn Mechanical Contractors, Inc.*, ARB Case No. 96-116, 1994-DBA-72 9 Oct. 25, 1996); and *Sealtite Corporation*, WAB Case No. 87-6 (October 4, 1988).

²⁷ 89 *Fed.Reg.* at 3122.

compliance – a five-times-multiplier bonus – for compliance with the prevailing wage and apprenticeship utilization requirements (PWA). The greatest percentage of bonus credits – 30% – are awarded for compliance with labor standards. New applications for program registration will surely increase as prospective sponsors seek to reap these benefits. The DOL recognizes this new and heightened incentive for seeking to register substandard programs. In its discussion of the “2,000-hour minimum duration” requirement for OJT, the DOL states that there is an incentive for sponsoring “new, less rigorous program” where employers would be “eligible for potential Federal, State, and local benefits associated with employing apprentices in a registered apprenticeship program.”²⁸

III. TO PROTECT APPRENTICES FROM WAGE THEFT AND FRINGE BENEFIT FRAUD ON PREVAILING WAGE JOBS, THE DOL SHOULD IMPOSE UPON UNILATERAL RAPS WRITTEN, ANNUAL DISCLOSURE REQUIREMENTS

SMART and SMACNA strongly support proposed § 29.8(a)(17), which would require that a “graduated schedule of increasing wages” must reflect the “progressive and measurable acquisition of relevant occupational skills and competencies” by the apprentice. However, we recommend that the DOL substitute the word “higher” for “different” wage in § 29.8(17)(a)(ii)(A) in stating: “except where a different graduated schedule of increasing wages is required by other applicable Federal, State, or local laws (including those governing the payment of prevailing wages), or by the terms of an applicable collective bargaining agreement.” We also recommend insertion of the words “a higher” in § 29.8(17)(a)(ii), which would read: “The final wage in the program must be at least 75 percent of the journeyworker wage paid by the employer for that occupation, except where **a higher** graduated schedule of increasing wages is required

²⁸ 89 *Fed.Reg.* at 3147.

by other applicable Federal, State, or local laws or by the terms of an applicable collective bargaining agreement.”

To further protect apprentices by enhancing transparency, and thereby, reducing the threat of wage theft and fringe benefit fraud, SMART and SMACNA encourage the DOL to require unilateral RAPs to meet the following **annual** disclosure requirements:²⁹

- Provide individual written notice to apprentices of the current federal, state, and/or municipal prevailing wage in the locality in which the apprentice is employed.³⁰
- Provide individual written notice to apprentices of the amount of the hourly fringe benefit credit taken for each type of benefit (pension, health, training, apprenticeship, etc.) during the preceding year,³¹ the total amount of contributions based on hours work by the apprentice, and the name, address, account number of each benefit plan or fund, as well as the name of the administrator and/or a trustee and his or her contact information.³²

²⁹ See Comments of the Attorneys General of Massachusetts, Colorado, Delaware, Illinois, Maine, Maryland, Michigan, New Jersey, New York, Oregon, Rhode Island, and the District of Columbia; the California Air Resources Board; and the Ramsey County, Minnesota, Attorney, December 1, 2022, Requests for Comments on Implementation Guidance for the Inflation Reduction Act (IRS Notices No. 2022-46 through 2022-51 & 2022-56 through 2022-58: “We also urge Treasury and the IRS to require contractors to provide **notice to workers** on a qualifying project of their right to earn prevailing wages and to provide DOL a signed statement certifying under the penalty of perjury that such notice was provided to obtain a tax credit related to that qualifying project.” Emphasis added.

https://stateimpactcenter.org/files/AGActions_22_12.1_IRA-IRS-State-and-Local-Govts-Comment_FINAL.pdf

³⁰ See e.g., New York Labor Law, § 195(3); 76 Minn. Stat. § 181.032; 77 Labor Code § 226(a)(7).

³¹ See the discussion of “annualization” in the Final Rule, *Updating Davis-Bacon Regulations*, 88 Fed.Reg. 57526, 57644 (Aug. 23, 2023): “Consistent with the Secretary’s authority to set the prevailing wage, WHD has long concluded that a contractor generally may not take Davis- Bacon credit for all its contributions to a fringe benefit plan based solely upon the workers’ hours on a DBRA-covered project when the workers also work on private projects for the contractor in that same time period.”

³² See *Connecticut Payroll Certification for Public Works Projects*, <https://www.ctdol.state.ct.us/wgwkstnd/forms/payrollcert1.pdf>; see also *Oregon Certified Payroll Report for Labor Contractors*, Form WH-142, and Instructions, <https://www.oregon.gov/boli/employers/Documents/WH-141.pdf>; see also: the Minnesota form, which requires that the filer list “dollars contributed per hour” to health/welfare, vacation/holiday, apprenticeship/training, pension, and “other include title.” The form also requires the following information on each “benefit program”: 1) the name and address of fringe benefit fund, plan, or program administrator, 2) benefit account number, 3) third party trustee and/or contract persons, and 4) a telephone number. http://www.dli.mn.gov/sites/default/files/pdf/pw_certified_payroll_form.pdf

SMART and SMACNA further recommend that the DOL impose a requirement that all such notices be signed by apprentices and submitted by sponsors to the OA or state apprenticeship agency no later than 30 days after the date of annual notice.

IV. THE DOL SHOULD STRENGTHEN THE PROPOSED DEMONSTRATION OF “FINANCIAL CAPACITY AND OTHER RESOURCES” BY ADOPTING KEY PROVISIONS IN THE CALIFORNIA STATE MODEL

Proposed § 29.10(a)(5), which requires that a prospective sponsor demonstrate that it “possesses and can maintain the financial capacity and other resources necessary to operate the proposed program,” is a critical first step in rooting out sham programs but does not go far enough. SMART and SMACNA strongly support this proposed upgrade to program registration, which is an indispensable first step in aiding the DOL to root out underfunded, substandard programs, but recommend adoption of a requirement that private sponsors³³ of unilateral RAPs – both single and group – demonstrate the financial capacity to operate the program for a **minimum of five years**. We also recommend more specific financial disclosure, including submission of a detailed budget based upon the projected number of apprentices who are expected to be trained during the five-year period, with California regulations as the model. As discussed below, in the union sector of the construction industry, a reliable stream of funding is ensured because each contractor contributes to the JATC an amount based on the number of hours of work performed by each employee depending upon the rate set forth in its CBA.

³³ The recommended changes to proposed § 29.10(a)(5) may be less applicable, in some circumstances, to public sector sponsors who may lack control over the funding sources (e.g., school boards, state legislatures, etc.).

A. The California Model Requires Probative Documentation of Financial Ability and Commitment Based on a Projected Budget of Expenses and the Financial Obligations of Participating Employers

1. Summary of Key Provisions in the California Standard

California regulations require that applicants for sponsorship of apprenticeship programs submit “evidence” to the Chief of the Division of Apprenticeship Standard of financial viability.³⁴ These regulations require proof of the “program sponsor's ability, including financial ability, and commitment” to meet and carry out its responsibilities under federal and state law.³⁵ The “financial information” submitted to the DAS must demonstrate:³⁶

- (i) a budget for training that covers income and proposed funding sources, expenses, including personnel, instruction, facilities, and insurance (including workers' compensation);
- (ii) a detailed explanation of how sufficient funding will be provided to meet the budget; and
- (iii) if the program will rely on member participation, the number of participants and the required financial obligation for each participant.

An applicant for sponsorship must also submit “evidence” that it “has or will obtain adequate classroom facilities for related and supplemental instruction before it begins operation,” including facilities that are “adequate to replicate the on-the-job experience” if the curriculum involves “hands-on instruction.”³⁷ Another key provision in the California code is that an applicant must disclose the “the number of new apprentices the applicant seeks to enroll during the next five years in the new or expanded program, the number of employers that have agreed to

³⁴ Cal. Code Regs., Tit. 8, §212.2, *Eligibility and Procedure for DAS Approval of an Apprenticeship Program*.

³⁵ §212.2(a)(5).

³⁶ §212.2(a)(6)(B)(i)-(iii)

³⁷ §212.2(6)(D)(i).

participate, and the number of journeyworkers that each employer employed in the past 12 months.”³⁸

2. Recommended Upgrades to Proposed § 29.10(a)(5) Based on the California Standard

SMART and SMACNA recommend the following upgrades to proposed § 29.10(a)(5), largely based on the California model, which requires prospective sponsors to submit written documentation of the financial capacity and training resources to maintain a quality training program for a minimum of five years, including:

Detailed budget: A detailed budget for training that covers income and proposed funding sources and expenses, including personnel, instruction (including anticipated ratio of mentors and instructors to apprentices), facilities, and insurance (including workers' compensation);

Adequacy and reliability of funding: A detailed explanation of how adequate funding will be timely provided to meet the budget and proof of reliability of funding sources;

Agreement documenting financial commitment: In circumstances where the program will rely on contributions from participating employers, the OA should require disclosure of the number of participating employers and the financial obligation(s) of each participating employer and submission a copy of a signed agreement(s) documenting the amount and duration of each contributor’s financial commitment to the program.³⁹

Commitment from providers of on-the-job learning: A sufficient number of participating employers with the ability to provide safe and broad-based training opportunities, as demonstrated by employment history in the 12 months preceding the sponsor’s submission of its application to the OA. The OA should require submission of the number of journeyworkers that each participating employer employed in the past 12 months and a detailed description of the on-the-job learning opportunities that will be provided by each employer; and

³⁸ §212.2(a)(6)(A). The California code further states that the applicant must submit “a written plan providing a reasonable timetable to obtain sufficient additional employer participation during the first five years after approval to employ the new apprentices.” §212(a)(6)(C).

³⁹ As discussed in section V below, SMART and SMACNA recommend codification of this requirement in proposed § 29.11.

Safe and adequate facilities: Proof that the sponsor has reliable access to facilities for hands-on training that adequately replicates the on-the-job experience.

3. *Other State Standards Also Require Proof of Financial Capability or “Sustainability” Based on Projected Costs*

Oregon regulations governing RAPs require that applicants for sponsorship provide proof of adequate funding based on a detailed plan. Under Oregon regulations, applicants must submit an administration plan which includes, among other things, documented assurances that the committee will be adequately funded to support its “administration and the presentation of related instruction”; and a “written statement that details all costs to apprentices (including instruction, books, tuition).”⁴⁰ Washington law also requires proof of “future sustainability.”⁴¹ Maryland regulations require that the Apprenticeship Council have “reasonable proof and assurance that the program sponsor has adequate financial means to ensure the successful completion of the apprenticeship.”⁴²

4. *The Disclosure Requirements in Proposed § 29.8(a)(18) Would Protect Apprentices from Being Deceived by Sponsors Who Lack the Capacity to Fund a Quality RAP*

In the case of unilateral single and group sponsors, who choose to refer apprentices to a third-party for related instruction, the sponsor should be required to demonstrate that they have the funds to pay for tuition and related costs when the sponsor represents to apprentices (in recruitment documents, for example) that they will do so. It is estimated that about 75% of sponsors use community colleges, public technical college, or proprietary trade schools as

⁴⁰ Or. Admin. R. 839-011-0084(3)(c)(A)-(D), Apprenticeship and Training Committees — Approval of New Programs and Standards.

⁴¹ See RCW § 49.04.050(2), Apprenticeship Program Standards, “The apprenticeship counsel must require new apprenticeship programs seeking approval to provide an assessment for future sustainability of the program.”

⁴² Md. Rules § 09.12.43.12. Financial Aspects of the Program Sponsor.

providers of related instruction.⁴³ This recommendation will increase transparency and is fully consistent with proposed § 29.8(a)(18), *Standards of Apprenticeship*, which requires disclosure to apprentices the “approximate amount of any unreimbursed costs, expenses, or fees that the apprentice may incur during the registered apprenticeship program.” In reviewing a sponsor’s application for registration of the new program, the DOL would be tasked, pursuant to proposed § 29.8(a)(18), with determining whether such amounts are “necessary and reasonable;” “impose substantial or inequitable financial barriers to program enrollment or to completion of the program;” or are inconsistent with federal, state, or local law. SMART and SMACNA recommend rejection of applications in such circumstances.

B. Proposed § 29.10(a)(5) Should Require Proof that Unilateral Sponsors Can Operate the Program for the Duration of the Term of Apprenticeship or for at Least Five Years, Whichever is Longer

The OA’s oversight and screening of applications for recognition of programs should evaluate whether programs have adequate funding and other resources to remain operational for a reasonable period of time to ensure that applicants follow through with their commitments to prospective apprentices. SMART and SMACNA recommend, therefore, that the DOL withhold approval of a sponsor’s application unless it is able to prove, with documentary evidence, that the new program is financially “sustainable” for the duration of the term of apprenticeship or for at least five years, whichever is longer. This requirement will make it far more likely that a new program does not become defunct before apprentices have the opportunity to graduate.

⁴³ This data was collected in a 2007 survey, with 947 respondents; the respondents reported the following entities were providers of related instruction: community college (30.99%); public technical college (26.97%); proprietary trade school (16.71%); and sponsor-owned or operated training facility (23.5%). Robert Lerman, Lauren Eyster, & Kate Chambers (2009). *The Benefits and Challenges of Registered Apprenticeship: The Sponsors’ Perspective*. The Urban Institute Center on Labor, Human Services, and Population. https://webarchive.urban.org/UploadedPDF/411907_registered_apprenticeship.pdf

C. Proposed § 29.10(a)(5) Should Clarify that Submission of a CBA, Which Requires that Participating Employers Make Contributions to a JATC Based on Hours Worked, Fully Satisfies All Requirements Therein

The DOL should clarify in § 29.10(a)(5) that submission of a CBA, which provides that participating employers must make contributions to the JATC based on hours worked by journeyworkers and apprentices, fully satisfies all requirements therein, including that a JATC has the financial capacity and other resources necessary to operate and maintain its program. Hourly contributions pursuant to a CBA has proved to be a reliable source of funding and has enabled SMART-SMACNA JATCs to exist for the term of apprenticeship and for decades beyond. The vast majority of our 148 JATCs based in United States were established in the early 1900s. They have a proven track record sustained over more than 100 years of providing high-quality training to apprentices and journeyworkers who return to JATCs for upgrades.

JATCs in the construction sector have collectively invested billions of dollars in costly equipment and in construction and maintenance of state-of-the-art facilities and invest nearly \$2 billion annually to maintain, upgrade, and operate programs. For the sheet metal industry alone, in 2023, JATCs co-sponsored by SMACNA contractors and SMART, invested \$73 million at the national and local level combined dollars in sheet metal training programs. The start-up costs of RAPs in the construction sector are staggering. The state-of-the-art facilities that exist in SMART-SMACNA JATCs in the construction sector represent billions of dollars of investment since their inception generations ago.

D. Open Shop Programs Account for a Small Fraction of the Total Expenditures on Training Registered Apprentices in the Construction Industry

Scrutiny of financial and training resources of entities seeking to sponsor unilateral RAPs is critical to ensure that new entrants into construction training deliver high quality training. Launching new apprenticeship programs requires companies to make a “significant resource commitment and assume long-term risks.”⁴⁴ In the open shop sector, these risks are more daunting because resource commitments are typically not pooled by a consortium of employers. Businesses are “wary of the costs associated with sponsoring an apprenticeship program, such as management fees, wages, and tuition, relative to the time it takes for an apprentice to become productive” and are concerned that there is “no guarantee that these trained workers will stay on after such an investment in them is made.”⁴⁵ As a consequence, contributions by unilateral programs account for a small fraction of the total expenditures on apprenticeship training in the construction industry.⁴⁶

At present, union contractors account for nearly all expenditures on RAPs.⁴⁷ In Indiana, Illinois, and Wisconsin, for example, JATCs are responsible for 94%, 95%, and 99% of

⁴⁴ Final Report (May 2018). *Task Force on Apprenticeship Expansion*. <https://omb.report/icr/201812-1205-001/doc/88448201> The Final Report cites a 2016 U.S. Department of Commerce report, which is discussed below on pages 63 and 65.

⁴⁵ *Id.*

⁴⁶ According to economist Dale Belman, it is “difficult to locate information on training expenditures” on individual non-joint programs on a per capita basis, as the “leading organizations do not publish this data. Professor Peter Philips, a labor economist at the University of Utah, has proxied expenditures with program assets report by the IRS-990 form for small tax-exempt organizations.” See page 10 of Dr. Belman’s 2022 study, citing Elird Haxhiu & Peter Philips, *The Role of Collective Bargaining, Remuneration Strategies and Regulations in Fostering Apprenticeship Training in US Construction* (unpublished manuscript). Dr. Belman explained that Dr. Philips has “proxied expenditures with program assets report by the IRS990 form for small tax-exempt organizations.” According to Dr. Philips’ research, in 2014, “non-signatory (meaning non-labor management or typically non-union) organizations involved in construction training had \$242 million in assets. In contrast, and again using the IRS 990 forms, training providers associated with signatory (meaning union or labor-management) organizations had \$2.7 billion in assets.”

⁴⁷ In Pennsylvania, for example, between 2000 and 2016, although JATCs accounted for “only a quarter of all apprenticeship programs, they account[ed] for 85% of all registered apprentices” in the state. During that time frame, there were 315 “active” apprenticeship programs serving the construction industry in Pennsylvania, with JATCs accounting for just under one in four (72 programs). Stephen Herzenberg, Diana Polson, and Mark Price (2018). *Construction Apprenticeship and Training in Pennsylvania*. Capital Area Labor-Management Council, Inc., at 9.

expenditures for construction apprentice training, respectively.⁴⁸ In Indiana, about \$56,873,080 is spent each year on construction industry training by non-profit organizations headquartered in the state; JATCs spend a total of \$54,410,780; and the non-union construction industry spends an annual total of \$2,462,300 on apprentice training.⁴⁹ A 2018 study of expenditures on apprenticeship programs in New York demonstrates the same imbalance between union and nonunion expenditures.⁵⁰ Additionally, JATCs train the vast majority of apprentices in the construction industry. In Illinois, 97.5% of construction apprentices – 74,458 – were enrolled in JATCs between 2000 and 2016.⁵¹ In California, JATCs train 92% of apprentices in the state.⁵² The sponsors of unilateral programs produce a minor percentage of graduates of RAPs.

V. THE DOL SHOULD UPGRADE PROPOSED § 29.11 BY REQUIRING PARTICIPATING EMPLOYERS IN UNILATERAL GROUP RAPs TO SIGN ENFORCEABLE CONTRACTS ASSUMING FINANCIAL RESPONSIBILITY FOR PROGRAM COSTS

We encourage the DOL to strengthen proposed § 29.11 (a), *Program standards adoption agreement*, by incorporating into that regulation the Maryland model for imposing financial responsibility upon participating employers in a unilateral RAP. The Maryland Department of Labor, *Employer Acceptance Agreement under Group Non-Joint Apprenticeship Standards*,

⁴⁸ Kevin Duncan (2018). Implications of Clarifying the Definition of Public Works and Prevailing Wage Coverage in New York: Effects on Construction Costs, Bid Competition, Economic Development, and Apprenticeship Training. <https://faircontracting.org/wp-content/uploads/2019/04/NY-PW-report-Duncan-3-15-18.pdf>

⁴⁹ See the attached *Summary of Apprentice Expenditures for the Indiana Construction Industry* (April 2022), which is based on an analysis of IRS forms.

⁵⁰ Duncan (2018) reported that the nonprofit training program affiliated with ABC had three employees, approximately \$350,000 in training expenditures, and net assets of about \$149,000. By contrast, the 11 JATCs that offer the same trade training as ABC have combined net assets of over \$87 million, \$18.0 million in expenditures, and 128 employees. Duncan Report at 8.

⁵¹ Robert Bruno and Frank Manzo IV (Jan. 6, 2020). *The Apprenticeship Alternative/Enrollment, Completion Rates, and Earnings in Registered Apprenticeship Programs in Illinois*, at 3. <https://faircontracting.org/wp-content/uploads/2020/01/ilepipmcr-the-apprenticeship-alternative-final.pdf>

⁵² Dan Calamuci (2020). *Training the Golden State: An Analysis of California Apprenticeship Programs*. Smart Cities Prevail. <https://faircontracting.org/wp-content/uploads/2021/01/Training-the-Golden-State.pdf>

requires that participating employers in non-joint programs to agree to “Meet all financial obligations to THE APPRENTICESHIP COMMITTEE, for each apprentice registered.”⁵³

Proposed, § 29.11 (a), which applies to employer participants in a unilateral group, requires individual employers to agree, among other things, to “adopt and comply with the sponsor’s registered standards.” SMART and SMACNA support proposed § 29.11 as a step in the right direction in ensuring that open shop employers are bound to apprenticeship standards (ratios, wage progressions, safety, etc.) in their roles as providers of OJT and/or related instruction. However, absent from the proposal in § 29.11 is a requirement that participating employers enter into an enforceable agreement to assume financial responsibility for the costs of operation and maintenance of the unilateral group RAP. A sponsor of a unilateral group RAP cannot represent, as required in § 29.10(a)(5), that it has the “financial capacity and other resources necessary to operate” the RAP unless: 1) the sponsor can prove that it has the necessary funds and resources to the operate and maintain the RAP **and** commits to using them in a legally enforceable agreement submitted to the OA, or 2) the sponsor has a written agreement from each participating employer under which the employer makes a legally-enforceable commitment to pay a specified and reasonable amount of money for the operation and maintenance of the RAP. The amount specified in each agreement would be “reasonable” if the total amount in the separate agreements with each participating employer equals or exceeds the RAP’s project budget and/or there is joint and several liability for payment of the entire budget.

⁵³ Maryland Department of Labor, Maryland Apprenticeship, *Employer Acceptance Agreement*: <https://www.dlhr.state.md.us/forms/apprempacceptagreement.pdf>

VI. THE PROPOSED RULES SHOULD PREVENT SPONSORS FROM EVADING RESPONSIBILITY FOR THEIR CONDUCT BY SEEKING APPROVAL OF A NEW RAP UNDER THE NAME OF AN ENTITY IN WHICH IT HAS AN INTEREST

SMART and SMACNA support proposed § 29.10(a)(6), which requires disclosure in writing of all instances where a “Federal, State, or local government agency has issued a final agency determination that the prospective sponsor (or any of its officers or employees) has violated any applicable laws pertaining to occupational safety and health, labor standards (including wage and hour requirements), financial mismanagement or abuse, EEO, protections for employees against harassment or assault, or other applicable laws governing workplace practices or conduct.” The NPRM states that the information disclosed “would be considered in the Administrator’s review of an application and could provide sufficient grounds for denial of registration by the Department. The Department would use this information as part of its evaluation in determining whether a prospective program sponsor meets the standards for program registration.”⁵⁴

SMART and SMACNA recommend that the DOL further upgrade the requirements in proposed § 29.10(a)(6) by expressly prohibiting sponsors and their governing boards from evading responsibility for poor performance or unlawful conduct in the operation of a RAP(s) by seeking approval of a new RAP under the name of another entity in which the sponsor and/or its government board has an interest. In addition to adopting this express prohibition, the DOL should include a definition of “interested party” in 29 C.F.R. § 29.2 that would delineate the scope of persons in which an entity or board has an interest. The following definition would close the loophole that exists in proposed § 29.10(a)(6) by targeting all interested parties:

⁵⁴ 89 *Fed.Reg.* at 3169.

“Interested party” means a sponsor, a member of the sponsor’s governing board, and/or owner(s), responsible officer(s), predecessor entit(ies), and/or spouse, child, parent, or other immediate family member of the sponsor or governing board; any firm, corporation, partnership, or association in which such sponsor, owner, responsible officer, predecessor entit(ies), spouse, child, parent, or other immediate family member, or governing board member has an interest.

By analogy, the WHD has recognized, in the Davis-Bacon context, that it is important to target both “unscrupulous”⁵⁵ contractors and “responsible officers” to “close a loophole where such individuals” could violate the law with impunity “by forming or controlling another entity.”⁵⁶

SMART and SMACNA’s recommended upgrades are warranted the fact that non-joint and single-employer RAPs disproportionately engage in practices inimical to the interests of apprentices, particularly when there are no employee representatives on the governing boards to advocate for protection of workers. Those practices include labeling workers as “apprentices” for financial gain while providing inferior training (or no training at all); enrolling apprentices in RAPs before sponsors have obtained enforceable written agreements for adequate funding from reliable sources; and training “apprentices” in repetitive tasks rather than providing OJT and related instruction designed to produce highly skilled, marketable journeyworkers in an apprenticeable occupation.

VII. SMART AND SMACNA URGE THE DOL TO WITHDRAW PROPOSED § 29.8(b) AS IT PERTAINS TO JATCs SINCE IT INAPPROPRIATELY SHIFTS THE BURDEN OF REGULATORY OVERSIGHT ONTO PROGRAMS WHOSE SOLE MISSION IS TRAINING

The proposed “Standards of Apprenticeship” include provisions that inappropriately impose responsibilities on group RAPs, including JATCs. Proposed § 29.8(b) requires sponsors

⁵⁵ See NPRM, *Updating the Davis-Bacon and Related Acts Regulations*, 87 *Fed.Reg.* 15711, 15746; see also, 40 U.S.C. § 3144(b); 29 C.F.R. § 5.12(a)(2).

⁵⁶ *Id.* at 15757.

of “group programs” to “be responsible for”: 1) obtaining attestation that each participating employer agrees to abide by part 29 and part 30 before admission of the participating employer into the program; 2) obtaining disclosure of a final decisions on a broad range of violations of law, including EEO, wage and hour, and safety laws, prior to admission to the program; and 3) “actively monitoring each participating employer after their admission” to assess compliance with part 29 and part 30. The imposition of these duties in § 29.8 upon group sponsors would require them to assume functions over which federal and state agencies are responsible, including but not limited to investigation of violations of employment and labor law. SMART and SMACNA oppose the requirements in § 29.8(b) as they pertain to JATCs for the following reasons set forth below.⁵⁷

A. The DOL’s Well-Intentioned Proposal is Unrealistic, Inconsistent with a JATC’s Training Mission, and Would Involve a Diversion of Substantial Resources from Training to Active Monitoring

Proposed § 29.8(b) would require a diversion of substantial resources from a JATC’s training mission to providing funds to actively monitor participating employers, and would, therefore, greatly detract from the training mission of JATCs. The purpose of the apprenticeship or training program is to “enroll and train eligible individuals.”⁵⁸ JATC sponsors must ensure the reasonableness of all plan expenses in light of the educational objectives of the training program.⁵⁹ In every instance, JATC sponsors must be able to justify expenses as an appropriate

⁵⁷ It is important to note that some unilateral group (and single employer) programs may use active construction sites to provide related instruction. These comments do not address those circumstances.

⁵⁸ EBSA’s Field Assistance Bulletin No. 2012-01; EBSA’s Field Assistance Bulletin No. 2014-02.

⁵⁹ ERISA section 404(a)(1) provides that a plan fiduciary shall discharge his duties solely in the interest of the participants, prudently and for the exclusive purpose of (1) providing benefits to participants and their beneficiaries, and (2) defraying reasonable expenses of administering the plan.

means of carrying out the JATC's training mission. Expenditure of substantial funds in an effort to perform a monitoring function, which JATCs lack the capacity to execute effectively, is patently unreasonable. Substantial expenditures of JATC assets would greatly diminish their abilities to act in furtherance of their training mission but would not result in any offsetting benefits, i.e., there would be no increase in compliance.

The DOL's rationale for "creating" the active monitoring requirement is that it "would help address a gap in existing requirements with respect to group programs and participating employers" to further protect apprentice safety and welfare."⁶⁰ The DOL asserts that it is "adding a check on the actions of the participating employer and providing a mechanism for the Registration Agency to hold the sponsor accountable" and states that "these safeguards would promote compliance with the terms of the standards of apprenticeship and apprenticeship agreement."⁶¹

SMART and SMACNA agree that heightened scrutiny of unilateral RAPs would better safeguard apprentices in those programs. However, the proposed means for filling the existing gap is both unrealistic and inconsistent with a JATC's training mission. The proposed duty to actively monitor participating employers fails to take into account the magnitude of the functions that would be imposed on JATCs. In some parts of the country, the geographic jurisdiction of a JATC may encompass an entire state; if proposed § 29.8(b) is not withdrawn, a JATC could be responsible for monitoring worksites in the entire state of Montana, for example. In areas of the

⁶⁰ 89 *Fed.Reg.* at 3162.

⁶¹ *Id.* See also: The "sponsor is not formally required to ensure that the employer is abiding by the terms of the standards of apprenticeship and apprenticeship agreement, and therefore limits the Registration Agency's ability to hold the sponsor responsible. The lack of accountability may allow harm caused to apprentices to go unaddressed, or at least make it harder to address and remedy."

country where union density is greater, there are often hundreds of participating employers whom the JATC would be required to actively monitor under proposed § 29.8(b). The DOL fails to appreciate the thousands of hours that it would require for a sponsor with a statewide program or hundreds of participating employers to assume responsibility for actively monitoring participating employers.

JATC coordinators and other staff lack both the time and expertise to “actively monitor” all construction sites located in the JATC’s geographic jurisdiction. Coordinators are often former instructors in JATC and are journeyworkers in a trade. They are not former employees of government agencies, such as OSHA, the EEOC, the OA, or the Wage and Hour Division, responsible for investigation and enforcement of labor and employment laws. In any event, the job of training coordinators, which involve the following activities, is far too demanding for the DOL to expect them to take on additional duties:

- Recruiting, hiring, and supervising instructors and other staff;⁶²
- Oversight of operations and maintenance of the training facilities, including the purchase of needed equipment, recordkeeping, and government filings;
- Informal and formal outreach to signatory contractors about anticipated demand for apprentices based on work “on the books” and work that contractors expect to obtain. More formal outreach may involve sending questionnaires using a Google document form regarding expected capacity for apprentices;⁶³
- Informal and formal outreach to signatory contractors about new training needs based on technological and other advances in the industry;
- Oversight and implementation of the RAP’s affirmative action program;
- Scheduling train-the-trainer opportunities for instructors to ensure that they are competent to teach updated curricula;
- Recruiting, testing, interviewing, and selecting prospective apprentices;

⁶² In its cost estimates, the DOL assume that sponsors (including single employer RAPs) employ a Training and Development Manager and a Human Resources Director. *See e.g.*, 89 *Fed.Reg.* at 3234.

⁶³ An important function of boards of trustees, which are comprised of an equal number of management and labor trustees, and staffs of JATCs is determining the future demand for apprentices for the entire duration of an 8,000 to 10,000-hour program. JATCs typically determine the number of apprentices to accept into the RAP based on projected employment opportunities, i.e., the RAP’s capacity to provide OJT.

- Attending monthly meetings with the JATC board of trustees and making a report to the board;
- Obtaining feedback from participating employers to track the progress of the apprentices;
- Coordinating with the International Training Institute, NEMIC, and the Sheet Metal Occupational Health Institute Trust (SMOHIT); and
- Other duties as necessary and appropriate.

In smaller JATCs, coordinators may also act as instructors while also performing nearly all the functions (with the possible exception of hiring and training instructors) listed above.

Under the proposed scenario, in the construction industry, where participating employers are often signatory to CBAs and participation agreements with a dozen JATCs, each JATC would have a separate obligation to collect attestations and disclosures and actively monitor the participating employers. In addition to this potential redundancy, a JATC may, in some circumstances, be tasked with discovering or monitoring unlawful actions that pertain to trades who are not represented by the union that co-sponsors the JATC.

B. Under the DOL’s Sample Standards of Apprenticeship, a JATC’s Current Monitoring Obligations Pertain to Tracking the Progress of Apprentices and the Competence of Instructors

As described in the NPRM, the proposed rules would shift policing of workplaces to JATCs, which is not their function. Under the DOL’s current sample Standards of Apprenticeship,⁶⁴ JATCs are responsible for monitoring apprentices’ progress⁶⁵ and instructors’ competence.⁶⁶ The former obligations are reflected in § 29.8(a)(10), which requires that

⁶⁴ https://www.dol.gov/sites/dolgov/files/ETA/apprenticeship/pdfs/Bulletin-2007-17%20Rev-NGS%20Ironworkers_Link.pdf

⁶⁵ See sample standards: “To the extent possible, related instruction will be closely correlated with the practical experience and training received on the job. The JATC will **monitor** and document the apprentice’s progress in related instruction classes.” Emphasis added.

⁶⁶ See sample standards: “The JATC will secure competent instructors whose knowledge, experience, and ability to teach will be carefully examined and **monitored**. If applicable, when possible, the JATC may require the instructors to attend the (insert names of institutions that will provide training).” Emphasis added.

apprenticeship standards set forth the “process for regularly assessing and providing feedback to the apprentice regarding the apprentice’s acquisition of job-related knowledge, skills, and competencies during the on- the-job training component of the registered apprenticeship program.” The latter obligations are reflected in proposed § 29.8(a)(7), which requires “documentation that the qualifications and experience of the trainers and instructors that provide on- the-job training and related instruction to apprentices satisfy the requirements described in § 29.12.” Proposed § 29.12(a)(4) requires that instructors have the “ability to apply industry-recognized methods for objectively and fairly evaluating and **monitoring** the progress of the apprentice during the apprenticeship term, including the ability to assess the attainment of competencies of apprentices acquired during their on-the-job training.”⁶⁷

C. Since “Actively Monitoring” and “Monitor” are Undefined Terms, Proposed § 29.8(b)(3) Provides Inadequate Notice or Guidance of the Duties Imposed on Group Sponsors

The DOL imposes a new duty upon sponsors in § 29.8(b)(3) to “actively monitor” participating employers but fails to define “monitor” or “actively monitor.” Accordingly, the DOL provides inadequate notice or guidance on the duties imposed on sponsors. The DOL’s intent cannot be inferred from the language itself because the term “monitor” or “monitoring” is used in part 29 and part 30 to describe oversight functions that are not analogous. For example, in proposed § 29.27,⁶⁸ the DOL uses the term monitoring to describe government oversight, i.e.,

⁶⁷ Emphasis added.

⁶⁸ § 29.27 Recognition of State Apprenticeship Agencies.

(ii) That the State has sufficient resources to carry out the functions of an SAA, including outreach and education; registration of programs and apprentices; provision of technical assistance, and **monitoring** of programs as required to fulfill the requirements of this part.

an SAA's oversight obligations over programs that it registers and the OA's oversight of SAAs.⁶⁹ In part 30, the regulations impose a duty on the sponsors to examine their own employment practices and decisions.⁷⁰

Neither the NPRM nor proposed § 29.8(b) describe what active monitoring of “each participating after their admission to the group program” might entail. The NPRM states that proposed § 29.8(b)(3) would require the sponsors of group programs to “both screen and actively monitor participating employers to ensure their compliance” with the regulatory provisions in parts 29 and 30. This description of § 29.8(b)(3) creates further confusion because the NPRM does not explain the difference between screening and actively monitoring participating employers. If the DOL does not withdraw § 29.8(b)(3), SMART and SMACNA request that the DOL clarify that “actively monitoring” does not include on-site visits to work locations or other obligations which are not within the purview of JATCs.

D. Oversight and Monitoring of Construction Sites for Safety and Other Violations of Employment and/or Labor Law is a Government Function, and is Not Within the Training Purview or Expertise of JATCs

The new duties imposed upon JATCs pertain to all aspects of workplace practices or conduct, with a strong emphasis on safety. Proposed § 29.8(b)(3) inappropriately imposes upon

(e) *Periodic reviews*. OA will **monitor** and review the compliance of an SAA to ensure that it is operating consistent with its approved State Apprenticeship Plan, in instances where the Administrator determines that such a review is warranted. (emphasis added).

⁶⁹ The NPRM also uses the term “monitor” to describe the OA's oversight of SAAs in its discussion of “revamping the he SAA Governance framework.” 89 *Fed.Reg.* at 3268. **§ 29.26 Roles and responsibilities of State Apprenticeship Agencies.**

⁷⁰ “Proposed § 30.4(a) included a revised definition of ‘affirmative action program’ and explained that, in addition to identifying and correcting underutilization, AAPs also are intended to institutionalize the sponsor's commitment to inclusion and diversity by establishing procedures to **monitor** and examine the sponsor's employment practices and decisions with respect to apprenticeship, so that the practices and decisions are free from discrimination, and barriers to equal opportunity are identified and addressed.” 81 *Fed.Reg.* at 92051 (emphasis added).

group sponsors the responsibility to “actively monitor” participating employer’s compliance with safety standards and other standards encompassed with parts 29 and 30.⁷¹ This is an impossible task even for the best-intentioned JATCs. It is OSHA’s mission and duty to ensure that employees work in a safe and healthful environment by setting and enforcing standards, and by providing training, outreach, education and assistance.⁷² Despite its expertise in occupational safety and the resources it devotes to investigation and enforcement of safety standards, OSHA has been unable to actively monitor construction sites in a manner that avoids high rates of catastrophic injuries and fatalities. It is unreasonable to assume that JATC have a greater capacity to do so.

JATC are, of course, responsible for operating safe training sites;⁷³ providing safety training that is necessary to prepare apprentices to comply with OSHA standards and to recognize and avert safety risks; and ensuring that operations at their facilities are conducted in accordance with parts 29 and 30. JATCs are not, however, responsible for ensuring that participating employers comply with OSHA standards on hundreds or even thousands of worksites depending upon the number of participating employers and the duration of projects in the geographic jurisdiction of the JATCs.

⁷¹ SMART and SMACNA agree that it is JATC’s responsibility for its compliance with safety and other obligations at its training facilities.

⁷² <https://www.osha.gov/laws-regs>

⁷³ As described in proposed § 29.8(a)(15), JATCs are responsible for providing “adequate, safe, and accessible facilities and equipment for the training and supervision of apprentices that are compliant with all applicable Federal, State, and local disability, occupational safety, and occupational health law.”

1. *To the Extent that Violations of Law Pertain to Safety at Worksites or Employer-Owned or Operated Training Facilities, Employers Bear Responsibility under the OSH Act to Provide a Safe Workplace*

Under the OSH Act, employers bear responsibility for providing a workplace free from recognized hazards and compliance with standards, rules, and regulations issued under the OSH Act. Thus, to the extent that safety pertains to the working conditions at worksites or employer-owned, operated training facilities, participating employers bear responsibility to be proactive in providing a safe workplace. For example, when engineering, work practice and administrative controls are not feasible or do not provide sufficient protection, employers must provide personal protective equipment (PPE) to workers and ensure its use.⁷⁴

2. *Monitoring Compliance with OSHA Standards at Construction Sites is Far More Challenging and Burdensome than Undertaking this Task at Stationary Sites*

It is well-known among safety experts that monitoring compliance with OSHA standards at construction sites is far more onerous than undertaking this responsibility at stationary sites. Efforts by OSHA to improve workplace safety on construction worksites are “complicated by features of the construction industry.”⁷⁵ The construction worksite is “dynamic by nature;” construction requires the “physical transformation of the workplace itself and, therefore, working conditions. Each new phase of a construction project entails different materials, building technologies, work processes, and exposures to external and internal environmental conditions.”⁷⁶ Furthermore, the risks of injury or death vary depending upon the stage of

⁷⁴ https://www.osha.gov/sites/default/files/Handout_2_Employers_Must_Provide_and_Pay_for_PPE.pdf

⁷⁵ David Weil (2004). *Making OSHA Inspections More Effective: Alternatives for Improved Inspection Targeting in the Construction Industry*. The Center to Protect Workers’ Rights.

⁷⁶ *Id.*

construction. The risk of falls “alternately increases and declines over the course of a multi-story construction project.”⁷⁷ Further complicating the job of monitoring OSHA standards for violations is that the “set of workers at a site also varies as a project progresses. Crews with different skills and abilities operate at each stage of a project.”⁷⁸ Oversight and management also change over time depending upon the individual contractors and subcontractors on the worksite.

3. Imposition of Worksite Safety Duties Upon Group Sponsors is Improperly Reiterated in Proposed § 29.8(a)(16)

In addition to withdrawing proposed § 29.8(b), the DOL should also modify proposed § 29.8(a)(16), which states that standards of apprenticeship must include the following: “(16) An attestation by the sponsor that the program will provide adequate, industry-recognized safety training for apprentices in both their on-the-job training and related instruction.” JATC are responsible for training apprentices in the safety standards pertinent to the work involved in OJT and other training to enable apprentices to develop the ability recognize and avert risk on the construction site(s) to which the apprentice will be dispatched. These are functions that SMART-SMACNA JATCs perform throughout the country. Individual participating employers are, however, responsible for conducting on-site “toolbox talks” and other site-specific safety discussions that are designed to avert risk.⁷⁹

⁷⁷ *Id.*

⁷⁸ *Id.*

⁷⁹ See <https://www.safetymanualosha.com/toolbox-talks/>

E. Under Current Part 30, the JATC (Not the Participating Employers) is Responsible for Developing and Implementing an Affirmative Action Program

Two of the three subparts of proposed §§ 29.8 - (1) and (3) - impose affirmative EEO duties upon participating employers and an independent obligation on sponsors to ensure that participating employers comply. Proposed § 29.8(b)(1) and (3) fail to take into account that compliance obligations under part 30 are imposed upon the sponsor (not the participating employer), and that there is, therefore, no need to add a “check” on actions that participating employers have no duty to undertake. Part 30 imposes no affirmative action duties upon participating employers. By its express terms in § 30.1(b), *Applicability*, Part 30 limits its applicability to sponsors of RAPs: “This part applies to all sponsors of apprenticeship programs registered with either the U.S. Department of Labor or a recognized SAA.”⁸⁰

Current part 30 tasks RAP coordinators or another staff person designated by the sponsor with significant affirmative action duties. In the 2016 rulemaking, the DOL expressed its expectation that “apprenticeship coordinators” will be designated as the “individual or individuals” with authority to “take affirmative steps to provide equal opportunity in apprenticeship.”⁸¹ As stated in the preamble, “Most, if not all, sponsors have an apprenticeship coordinator who is in charge of the apprenticeship program. The Department anticipates that this requirement will be fulfilled by individuals currently providing coordination and administrative

⁸⁰ § 30.1 *Purpose, applicability, and relationship to other laws.*

⁸¹ § 30.3 *Equal opportunity standards applicable to all sponsors.*

oversight functions for the program sponsor.”⁸² The responsibilities that apprenticeship coordinators assume in accordance with § 30.3(b)(1) are:

- (i) Monitoring all registered apprenticeship activity to ensure compliance with the nondiscrimination and affirmative action obligations required by this part;
- (ii) Maintaining records required under this part; and
- (iii) Generating and submitting reports as may be required by the Registration Agency.

Additionally, Part 30 imposes no duty on sponsors to actively monitor participating employers; it simply prohibits a sponsor from knowingly condoning intimidation or retaliation in its apprenticeship program. Current regulation § 30.17(b), *Intimidation and retaliation prohibited*, imposes upon sponsors a duty to “take appropriate steps to prevent” intimidation or retaliation only when it becomes aware of it:

- (b) Any sponsor that permits such intimidation or retaliation in its apprenticeship program, including by participating employers, and fails to take appropriate steps to prevent such activity will be subject to enforcement action under § 30.15.

Finally, there are only minor references to participating employers in the entire regulation, none of which purport to impose obligations on them.⁸³

F. Proposed §§ 29.8(b)(1) and (3) Would Constitute Major Substantive Changes to Part 30 and Cannot be Made without a New Rulemaking

The DOL invites comments on the “proposed technical and conforming edits to part 30” and asserts that the “scope of these changes is narrow and primarily confined to necessary

⁸² EEO Final Rule, *Apprenticeship Programs; Equal Employment Opportunity*, 81 *Fed.Reg.* 92026, 92088 (Dec. 19, 2016). (Dec. 19, 2016).

⁸³ There are only six other references to “employer” or “employers” in part 30. Five references are in the definitions of “apprenticeship committee,” “employer,” and “pre-apprenticeship” in 30.2, Definitions. One is the written notice to apprentices set forth in § 30.14 Complaints.: “You may also be able to file complaints directly with the EEOC, or State fair employment practices agency. If those offices have jurisdiction over the sponsor/employer, their contact information is listed below.”

adjustments to align with proposed changes to 29 CFR part 29.”⁸⁴ Contrary to these assertions, the proposed changes to part 30 are neither “narrow” nor simply “technical and conforming edits.”⁸⁵ The imposition of the affirmative action duties in part 30 upon participating employers and the imposition upon sponsors responsibility for monitoring compliance with those duties are, indeed, major substantive changes. As stated in the NPRM, the DOL lacks the authority to make substantive changes to part 30 without engaging in a rulemaking for that purpose. If the DOL elects to initiate a new rulemaking to amend part 30, it should remove the exemption from affirmative action obligation for RAPs with fewer than five apprentices since this exemption covers about 75% of sponsors.⁸⁶

G. Proposed § 29.8(b)(2) Fails to Specify a Time Frame from the Date of Final Agency Determination(s) and the Date of the Required Disclosures

Proposed § 29.8(b)(2) does not specify a time frame from the date of final agency determination(s) and the date of the required disclosures to the sponsor. Read literally, it would require disclosure of violations decades earlier, which may be unknown to current employees who are tasked with completing the disclosure form. Consistent with responsible bidder ordinances, the time frame for required disclosure of violations should be no longer than five years from the date of the issuance of the final agency determination.

⁸⁴ 89 *Fed.Reg.* at 3225-3226.

⁸⁵ *Id.*

⁸⁶ EEO Final Rule, 81 *Fed.Reg.* at 92054.

VIII. THE DOL SHOULD ACTIVELY MONITOR POST-REGISTRATION VIOLATIONS OF LAW OF EMPLOYERS IN SINGLE EMPLOYER RAPs BASED ON FINAL AGENCY DETERMINATIONS THROUGH SHARED INFORMATION BETWEEN THE OA AND OTHER AGENCIES WITHIN THE DOL

Single employer RAPs, which are the “dominant employer unilateral model” of apprenticeship,⁸⁷ largely fall under the radar screen of the DOL’s upgraded standards. This characterization of single employer RAPs refers to the fact that they far outnumber group RAPs even though they train and graduate a small percentage of journeymen in the construction industry. Relatively small unilateral RAPs – both single and group – are the norm. As noted above, in the 2016 EEO rulemaking, the DOL stated that “currently approximately seventy-five percent of apprenticeship programs” train four or fewer apprentices.

A. Unlike Participating Employers in Group RAPs, Employers in Single Employer RAPs are Not “Actively Monitored” Post-Registration

Proposed paragraph (a)(6) in § 29.10, *Program registration* lists the same laws – e.g., safety, EEO, financial management and abuse, etc. – as those in listed in § 29.8(b). Both §§ 29.10(a)(6) and 29.8(b) require that the written disclosure “include a description of the violation, as well as the actions taken” to “remedy the violation.” However, there is no provision in the NPRM, which would impose a requirement that employers in single employer RAPs are actively monitored post-registration.

⁸⁷ According to a survey conducted by the Urban Institute, 60% of the sponsors surveyed had RAPs that served only one employer. Robert Lerman, Lauren Eyster, & Kate Chambers (2009). *The Benefits and Challenges of Registered Apprenticeship: The Sponsors’ Perspective*. The Urban Institute Center on Labor, Human Services, and Population. https://webarchive.urban.org/UploadedPDF/411907_registered_apprenticeship.pdf

B. The OA Should Develop a Partnership with Other Agencies within the DOL for the Purpose of Sharing Post-Registration Information on Final Agency Determinations Against Employers in Single Employer RAPs

Group sponsors have a post-registration obligation to actively monitor participating employers for compliance with part 29 and part 30 but the proposed rule does not create comparable post-registration obligations on single employer RAPs to self-disclose their own failures to comply with part 29 and part 30 after approval of their programs. In the context of single employer RAPs, SMART and SMACNA urge the DOL to develop a partnership between the OA and other agencies within the DOL, such as the WHD and OSHA, for the purpose of sharing information on single employer RAPs that violate OSHA, Davis-Bacon, Service Contract Act, and FLSA standards. Through this partnership, OSHA, WHD, or any other agency in the DOL could immediately alert the OA to all “final agency determinations” issued by so that the OA could undertake a review of program performance in a timely manner.

IX. THE DOL SHOULD ADOPT THE ACA’S RECOMMENDATION THAT “RELATED INSTRUCTION” IN THE CONSTRUCTION INDUSTRY INCLUDE “IN-PERSON” INSTRUCTION

The DOL states that it welcomes comments “providing resources and best practices in mentorship to ensure that programs help apprentices, including those from underserved communities, excel in mentorship programs.”⁸⁸ SMART and SMACNA encourage the DOL to adopt the ACA’s recommendation that related instruction in the construction industry include “in-person” instruction, in addition to other modes of instruction. The ACA Interim Report states that the DOL should “Consider industry practices and specific aspects of occupations in

⁸⁸ 89 *Fed.Reg.* at 3229

determining the appropriate divide between **in-person** and virtual learning.”⁸⁹ This Report further states that “some industries or occupations (with important safety considerations, such as in **construction**, for example) have more of a need to provide instruction in person.”⁹⁰ The ACA’s Final Report adopts this recommendation⁹¹ and elaborates in stating that “in-person instruction” should be “prioritized in occupations where hands-on/in-person related instruction is critical.”⁹² The Final Report identifies electrician as an example of an “occupation” where in-person instruction is needed, and states that construction is an industry with “important safety considerations.”⁹³

In addition to the safety issues identified by the ACA Reports, in-person instruction fosters the development of soft skills,⁹⁴ creates a supportive community, and enables staff to offer an apprentice a referral to EAP to obtain professional assistance with mental health or substance abuse issues, when the need is observed during in-person interactions. In-person mentorship also facilitates DEI goals, particularly as they pertain to persons with disabilities.⁹⁵

⁸⁹ ACA, “Interim Report to the Secretary of Labor,” May 16, 2022 (emphasis added), <https://www.apprenticeship.gov/sites/default/files/acainterim-report-may-2022.pdf>

⁹⁰ *Id.* Emphasis in original.

⁹¹ The ACA’s Final Report (page 24) states that the “Subcommittee recommends that a modernized Registered Apprenticeship system take advantage of the benefits of virtual learning and other emerging technologies, where practicable, while maintaining the in-person safety and training elements that have made apprenticeship successful.”

⁹² *Id.* at 31.

⁹³ *Id.* at 25.

⁹⁴ Karen Vaughan (2017). The Role of Apprenticeship in the Cultivation of Soft Skills and Dispositions. *Journal of Vocational Education and Training*.

⁹⁵ International Labour Organization, *Quality Apprenticeships and people with disabilities*: <https://www.ilo.org/global/topics/apprenticeships/publications/toolkit/system-and-policy-level/inclusiveness/disabilities/lang--en/index.htm>

This personalized approach enables a RAP to provide special care for apprentices with learning difficulties, disabilities, and other differences in abilities.

The NPRM’s acknowledgment of the need for development of “soft and interpersonal skills” and “professional behaviors,” such as “reliability, initiative, interpersonal skills, and adaptability,”⁹⁶ is fully consistent with the ACA’s recommendation. In-person interaction is vital to SMART-SMACNA JATCs in fulfillment of their role as mentors. Such interactions facilitate development of employability skills, such as: showing up on time consistently, passing a drug test, ability to work as a team, communication skills, ability to focus on assigned tasks, and willingness to learn.

The need for mentorship is further supported by the International Foundation of Employee Benefit Plans (IFEBC) biennial survey of training programs across the United States and Canada. The 2024 edition of the survey represents 115 RAPs in the U.S. and 20 programs in Canada.⁹⁷ The study examines, among other things, “life skills initiatives” and the “prevalence of mental health and substance use disorder issues with apprenticeship programs as well as the support available to current apprentices.”⁹⁸ According to the study, programs often teach “employability skills, which typically include proper attire, adequate transportation and timeliness (74%).”⁹⁹ The IFEBC further states that mental health and substance use disorders

⁹⁶ 89 *Fed.Reg.* at 3229. Under the German model, which the DOL desires to emulate, every employer has an in-company trainer who serves as a mentor and ensures that the apprentices receive guidance and support throughout the program. *See* Diana Elliott & Miriam Farnbauer (2012), *Bridging German and US Apprenticeship Models*.

⁹⁷ International Foundation of Employee Benefit Plans, *Top Trends in Apprenticeship Programs*, 2024 Survey Results, at 1.

⁹⁸ IFEBC Survey, at 1. According to the survey, the “most prevalent challenge” for apprentices is child and/or elder-care issues, with more than four in five (86%) citing this as a very or somewhat prevalent challenge. *Id.* at 3.

⁹⁹ *Id.* at 4.

(MH/SUDs) often cause absenteeism and tardiness, as reported by 85% of programs overall.¹⁰⁰ Nearly nine in ten (85%) programs said that MH/SUDs are either very (48%) or somewhat (38%) impactful on overall job performance.¹⁰¹ Another 82% of programs said that these issues have an impact on relationships with co-workers and morale (78%).¹⁰² The IFEBP survey states that U.S. RAPs report that a number of mental health conditions are prevalent (either very or somewhat) in the apprentice populations, including anxiety disorders (77%), ADHD/ADD (76%), depression (76%), alcohol addiction/use disorder (74%), and post-traumatic stress disorder (PTSD)(92%).¹⁰³

The need for in-person mentorship is further supported by data from the National Survey on Drug Use conducted by the Substance Abuse and Mental Health Administration.¹⁰⁴ According to this data, about 15% of all construction workers in the United States have a substance abuse disorder compared to 8.6% of the general population of adults. A CPWR reports that “unintentional overdose fatalities” on jobsites in the construction industry have “increased

¹⁰⁰ *Id.*

¹⁰¹ *Id.*

¹⁰² *Id.*

¹⁰³ *Id.*

¹⁰⁴ Michael Kaliszewski, Ph.D. (2022). *Construction Workers & Addiction: Statistics, Recovery & Treatment*. American Addictions Centers, citing Bush, D.M., & Lipari, R.N. (2015). Substance Use and Substance Use Disorder by Industry, and National Safety Council. (2017). A Substance Use Cost Calculator for Employer. <https://americanaddictioncenters.org/rehab-guide/workforce/blue-collar-workers/construction-workers>

dramatically in recent years.”¹⁰⁵ Added to these unintentional deaths are suicides; the construction industry “lose(s) over 6,000 workers a year to suicide alone.”¹⁰⁶

In addition to providing state-of-the-art multi-modal training for related instruction, SMART-SMACNA JATCs develop mentorship relationships with each registered apprentice through in-person interactions. SMART-SMACNA JATCs also collaborate with the Sheet Metal Occupational Health Institute Trust (SMOHIT)¹⁰⁷ and the International Training Institute to promote all aspects of safety and health and to provide training on diverse topics, such as opiate and other addictions, suicide prevention, mental health, exposure to silica and fumes, ergonomics, hearing loss, and fall protection, to minimize occupational illnesses and injuries and to protect sheet metal workers experiencing suicidal ideation, serious mental health problems, and addiction.

¹⁰⁵ Xiuwen Sue Dong, Raina D. Brooks, Chris Trahan Cain (2019). *Overdose Fatalities at Worksites and Opioid Use in the Construction Industry*. (“In 2018, 65 construction workers died at work due to unintentional overdose, about 9 times such deaths in 2011 (7 deaths), and more than double the growth change in all industries.”) <https://www.cpw.com/wp-content/uploads/2020/06/Quarter4-QDR-2019.pdf>

¹⁰⁶ See Construction Forum (Mar. 7, 0224). *PERSPECTIVE: Please Comment on Need for Mental Health Training in Apprenticeship Programs*: <https://www.constructforstl.org/perspective-please-comment-on-need-for-mental-health-training-in-apprentice-programs/>

¹⁰⁷ See SMOHIT’s upcoming classes on addiction, suicide prevention, and mental health: <https://www.smohit.org/smart-map/upcoming-classes/>

X. THE DOL SHOULD UPGRADE PROTECTIONS FOR MINORS BY MODIFYING THE DEFINITION OF “APPRENTICE” TO EXCLUDE INDIVIDUALS UNDER 18 YEARS OF AGE IN THE CONSTRUCTION INDUSTRY

SMART and SMACNA encourage the DOL to better protect young workers by modifying the definition of “apprentice” to exclude youth under the age of 18 from enrollment in RAPs in an occupation in the construction industry,¹⁰⁸ which is a “high-hazard industry.”¹⁰⁹ Work on active construction site poses an unacceptable risk to 16 and 17-year-olds. Young, inexperienced workers have higher rates of serious injuries in the construction industry than older, more experienced workers.¹¹⁰ Judgment and the ability to recognize and avert hazards develops through experience. Academic studies¹¹¹ of injury prevention for youth have found higher risk for work-related injuries in the first months of a new job in construction.¹¹² As

¹⁰⁸ The NPRM acknowledges that “certain occupations,” such as an “electrician’s occupation” would require individuals to “be at least 18 years of age in many circumstances.” 89 *Fed.Reg.* at 3152.

¹⁰⁹ Industries that have been identified as high-hazard industries have an average fatal work injury rate exceeding 5 deaths per 100,000 full-time equivalent workers over the 3 most recent calendar years for which such statistics are available and include such industry sectors as: construction; transportation and warehousing; mining, quarrying, and oil and gas extraction; and agriculture, forestry, fishing, and hunting. 89 *Fed.Reg.* at 3160.

¹¹⁰ Kari Anne Holte & Kari Kjestveit, “Young Workers in the Construction Industry and Initial OSH-Training When Entering Work Life.” *Work*, 41 (2012) 4137-4141, at 4137.

¹¹¹ See Laurel D. Kincl, Dan Anton, Jennifer A. Hess, & Douglas L. Week, “Safety Voice for Ergonomics (SAVE) Project: Protocol for a Workplace Cluster Randomized Controlled Trial to Reduce Musculoskeletal Disorders in Masonry Apprentice.” *BMC Public Health* (2016), 16:362; Hester J. Lipscomb, James Nolan & Dennis Patterson, “Continued Progress in the Prevention of Nail Gun Injuries among Apprentice Carpenters: What will it Take to See Wider Spread Injury Reductions?” *Journal of Safety Research* (2010), 41, 241–245 (Between 2005 and 2008, reduction in injuries occurred as carpenter apprentices had “early instruction in tool use”); Vicki Kaskutas, Ann Marie Dale, Hester Lipscomb, John Gaal, Mark Fuchs, & Bradley Evanoff, “Changes in Fall Prevention Training for Apprentice Carpenters Based on a Comprehensive Needs Assessment.” *Journal of Safety Research* (2010), 221-7 (By seeking input from learners, a research team developed a fall prevention curriculum that provides new apprentices with basic information needed to protect themselves from fall from heights “early” in their training and additional training later in their apprenticeship); Marcelo M. Soares, Karen Jacobs, & Bradley Evanoff, “Outcomes of a Revised Apprentice Carpenter Fall Prevention Training Curriculum.” *Work* (2012) 41, 3806-3808.

¹¹² Vicki Kaskutas, Anne Marie Dale, Hester Lipscomb, John Gaal, Mark Fuchs, and Bradley Evanoff, “Fall Prevention Among Apprentice Carpenters.” *Scandinavian Journal of Work, Environment & Health* (2010), 36(3): 258-265. (In residential carpentry, “the strongest single risk factor predicting falls was having less than one year of experience,” which means an apprentice worker.)

discussed below in section X.D., there are many safe options for hands-on experience and preparation for careers in construction that do not expose youth to hazards that they are ill-equipped to recognize or avert.

A. A Minnesota DOL Study Found That “Any Benefit Gained” by Bringing Youth on “Active Construction Sites” is “Overwhelmed” by the “Unacceptable Risk” of Placing Them in a “Hazardous Environment”

A 2020 report by the Minnesota Department of Labor and Industry to the Minnesota Legislature explains that any benefit gained by bringing youth under the age of 18 onto an active construction site is “overwhelmed by the unacceptable risk to youths’ health, safety and wellbeing.”¹¹³ The Report concludes “it is the strong recommendation of the department that hands-on training for youth under the age of 18 not be provided on active construction sites.”¹¹⁴ As stated in the Report, youths’ “physical development, hormonal changes and lack of mature judgment make youth particularly vulnerable to injuries while performing strenuous activities and tasks using tools and equipment designed for adults and in circumstances requiring mature judgment about hazards and risks. Efforts to protect youth from injuries by limiting the tasks they may perform on construction sites have proved unsuccessful.”¹¹⁵

B. One in Six Youth Occupational Fatalities Occur on Construction Sites

A summary of data from a Census of Fatal Occupation Injuries to Young Workers, which was compiled with researchers from NIOSH and cited in the Minnesota Report, demonstrates that one in six occupational fatalities occurred in construction during the 20-year period from

¹¹³ *Ensuring the Safety of Youth in Skilled Trades Training Programs*, Report to the Minnesota Legislature (January 15, 2020). https://www.dli.mn.gov/sites/default/files/pdf/YouthInSkilledTradesStudy_011520.pdf

¹¹⁴ Minnesota Report at 51.

¹¹⁵ *Id.* at 5.

1994 through 2013. A total of 942 children under the age of 18 died from work-related injuries during that 20-year period; 143 died while working in construction.¹¹⁶ Small employers, with 10 or fewer employees, accounted for the majority of the fatalities. A majority of those children who died were performing tasks that are not permissible under federal and state child labor laws, such as operating power-driven hoisting equipment, including forklifts, or roofing, excavation, or demolition operations.¹¹⁷

C. Despite Legal Limitations or Prohibitions on Youth Employment in Construction, Children Die or are Seriously Injured While Working on Construction Sites

The Minnesota Report notes that due to deficiencies in child labor laws at the federal and state level, worker misclassification of youth as office or clerical workers,¹¹⁸ and/or other violations of child labor laws, youth are regularly injured while performing construction work¹¹⁹ or other hazardous work.¹²⁰ Even in Minnesota, where children under the age of 18 are

¹¹⁶ *Id.* at 21.

¹¹⁷ *Id.* at 22; for a listing of the FLSA's prohibitions and restrictions, see 29 CFR §§ 570.51-570.68, FLSA regulations, Subpart E—*Occupations Particularly Hazardous for the Employment of Minors Between 16 and 18 Years of Age or Detrimental to Their Health or Well-Being*; 29 CFR § 570.58 (power-driven hoisting apparatus, crane, derrick, hoist, or high-lift truck); 29 CFR § 570.67 (occupations in roofing operations and on or about a roof); 29 CFR § 570.68 (occupations in excavation operations); 29 CFR § 570.66 (occupations involved in wrecking and demolition), etc.

¹¹⁸ Minnesota Report at 23; see also Jennifer Sherer & Nina Mast (2023). Child labor laws are under attack in states across the country. Economic Policy Institute. <https://www.epi.org/publication/child-labor-laws-under-attack/> (“Young workers are particularly vulnerable to wage theft. According to the EPI, they account for nearly one-third of reported minimum wage violations (Cooper and Kroeger 2017)—and actual rates of wage theft are much higher, as most wage theft goes unreported. Strengthening legal protections against wage theft, bolstering enforcement capacity, and increasing penalties would help deter employers from violating the law (Mangundayao et al. 2021).”) The EPI report cites: Cooper, David, and Teresa Kroeger. 2017. *Employers Steal Billions from Workers’ Paychecks Each Year: Survey Data Show Millions of Workers Are Paid Less Than the Minimum Wage, at Significant Cost to Taxpayers and State Economies*. Economic Policy Institute, May 2017. Mangundayao, Ihna, Celine McNicholas, Margaret Poydock, and Ali Sait. 2021. *More Than \$3 Billion in Stolen Wages Recovered for Workers Between 2017 and 2020*. Economic Policy Institute, December 2021.

¹¹⁹ See Wage and Hour Division’s February 7, 2024 news release, *Roofing Contractor Pays \$117,175 Penalty After 15-Year-Old’s Fatal Fall at Alabama Work Site*. According to the news release, in fiscal year 2023, the Wage and Hour Division found child labor violations in more than 950 investigations, resulting in more than \$8 million in penalties assessed to employers. <https://www.dol.gov/newsroom/releases/whd/whd20240207>

¹²⁰ See Department of Labor Fines Wisconsin Sawmill Nearly \$1.4M After Allowing Teens to Operate Dangerous Machines: <https://www.dol.gov/newsroom/releases/osha/osha20231219#:~:text=Department%20of%20Labor%20fines%20Wisconsin,machinery%20%7C%20U.S.%20Department%20of%20Labor>

prohibited from working on or about active construction sites, youth suffer construction-related injuries despite those prohibitions.¹²¹

The Minnesota Report states that even though Minnesota prohibits persons under age of 18 group from working on construction sites, workers' compensation claim data from 1999 to 2018 demonstrate that youth who are 16 and 17 years of age work on active construction sites in that state. During that period, there were 186 workers' compensation claims filed by workers who were 16 or 17 years of age for injuries incurred while working in the construction sector.¹²² Minnesota workers' compensation records indicate that a significant proportion – 18% of those young workers – were classified as office or clerical staff within construction establishments, and, therefore, should not be working on construction sites. An examination of the 186 individual workers' compensation claims records revealed instances where the claimant was classified as an office worker but the injury was clearly associated with construction site work.¹²³ “Fell off ladder” is one such example. Construction-related workers' compensation claims reported by youth 16 to 17 years of age frequently involved the following descriptors: injured fingers, feet and toes; crushing, burns and contusion injury types; sharp objects and glass, vehicles, struck by falling or flying objects; machinery; and exposures to hot, cold or chemical sources of injury.¹²⁴

The Minnesota Report compares youth injury rates in Minnesota to rates in Washington State, which allows youth 16 to 17 years of age to work on construction work with certain

¹²¹ Minnesota Report at 23.

¹²² *Id.*

¹²³ *Id.*

¹²⁴ *Id.* at 23.

restrictions on their work activities.¹²⁵ In Washington,¹²⁶ 714 youth 16 to 17 years of age reported work-related injuries between 1999 and 2018, which is almost four times the number reported in Minnesota during the same time period.¹²⁷

D. Training on “Simulator Equipment and Virtual Training” are Safe Alternatives and Provide “Meaningful Exposure” to the Construction Trades without Leaving Youth Unprotected from Unacceptable Risk

The Minnesota Report recommends that that youth “training be provided in a controlled environment, using simulator equipment and virtual training when possible.”¹²⁸ It states that youth can gain meaningful exposure to a career in construction through: tours of training facilities;¹²⁹ visits by “tradespeople” to middle schools and high schools; training in basic skills, such as math; and safety training. As discussed in section XVII below, SMART-SMACNA JATCs provide youth with these opportunities in collaboration with high schools as an integral part of fulfilling their affirmative action obligations in part 30.

¹²⁵ *Id.*

¹²⁶ In Vancouver, Washington, a 16-year old boy participating in a work-based learning program in the summer of 2023, lost both legs while operating a walk-behind trencher on a job site without supervision or adequate safety measures. The Washington State Department of Labor & Industries (L&I) stated as follows:

The young worker was participating in a work-based learning program that allows students to earn credit and gain experience working outside the classroom. Washington’s youth employment laws identify prohibited duties for workers under 18 years old. Rotschy had a student-learner exemption permitting minors to do some work that is otherwise prohibited, but use of the walk-behind trencher was not part of the exemption.

<https://www.lni.wa.gov/news-events/article/24-01>

¹²⁷ *Id.*

¹²⁸ Minnesota Report at 4 and 46.

¹²⁹ SMACNA sponsors summer camps for youth through its “Heavy Metal Summer Program,” which provides them with exposure to sheet metal and other trades, the opportunity to tour training facilities, engage in hands-on learning, and become part of a team that builds community. <https://www.hmse.org/> Through this program, SMART Local 16, for example, collaborates with the UA and IBEW in providing a weeklong camp in Clark County, WA for Washougal High School students who have the opportunity to spend a day at the training facilities of each of the three trades.

XI. THE DOL’S BAN ON NON-COMPETE AGREEMENTS SHOULD TARGET THE “UNEQUAL BARGAINING POWER BETWEEN EMPLOYERS AND WORKERS” IN THE NON-UNION SECTOR, AND THEREBY, AVOID DEPRIVING WORKERS OF VALUABLE TRAINING OPPORTUNITIES

As stated in the NPRM, NCAs are the product of “unequal bargaining power between employers and workers” in the non-union sector.¹³⁰ A 2022 Treasury report cited in the NPRM recognizes the historic role of unions in “counterbalancing” employers’ “wage setting power.”¹³¹ Workers with limited knowledge and resources to pay for the training needed to enhance their marketability in the labor market may agree to sign an NCA, and in return, receive poor quality training and/or training that is geared to a single employer’s workplace but with limited marketability beyond it. Furthermore, workers may end up paying costs that bear no reasonable relationship to the actual expenses of training and/or be discharged without cause before they have the opportunity to complete the program. A particular target for a categorical ban on NCAs should be single employer RAPs which, by definition, unduly restrict an apprentice’s mobility, and in the non-union sector, have the right to terminate graduates of their RAPs without cause.

The effects of NCAs on workers “depend heavily on the context of the agreement.”¹³² In the apprenticeship context, SMART and SMACNA urge the DOL to distinguish in the definitions in proposed § 29.2 between highly beneficial education loan agreements (ELAs) used by JATCs and exploitive payment and repayment arrangements which are not “reasonably

¹³⁰ 89 *Fed.Reg.* at 3482.

¹³¹ U.S. Department of the Treasury, “The State of Labor Market Competition,” Mar. 7, 2022 (“2022 Treasury Report”).

¹³² See Dissenting Statement of Commissioner Christine S. Wilson Concerning the Notice of Proposed Rulemaking for the Non-Compete Clause Rule

related to the costs incurred for training the worker.”¹³³ As described below, JATCs subsidize the costs of apprenticeship training because the costs recouped in the event of a breach of the ELA are a fraction of the actual costs of training. We strongly encourage the DOL to explicitly exclude this gold-star arrangement, which is the product of generations of collective bargaining, and thereby, avoid depriving prospective apprentices of highly beneficial training opportunities provided by JATCs.

A. The DOL Should Categorically Ban Single Employer RAPs from Requiring Apprentices to Sign NCAs

SMART and SMACNA support a ban on NCAs between single employer RAPs and apprentices because in such circumstances the apprentice’s employment choices are unduly restrictive. We fully agree that in the single employer context, employers should be banned from “effectively prevent[ing]” apprentices “from offering their skills in the labor market because of such restrictive employment contract covenants.”¹³⁴ This situation fits squarely within the proposed definition of a “non-compete provision,” which states that it pertains to circumstances where an apprentice is prevented from “seeking or accepting employment with another employer.” Since there is only one participating employer in a single employer RAP, the apprentice would, by definition, be prevented from accepting employment with another employer. Apprentices in single employer RAPs bear the greatest restrictions on mobility. In the construction industry, the typical power dynamics in the working relationship between a

¹³³ Under the non-compete standard in the FTC NPRM, 88 *Fed.Reg.* 3482 (Jan. 19, 2023), employers are not prohibited from entering into contractual terms requiring repayment to the employer or third-party for training if the worker’s employment terminates within a specified time period provided that the amount is “reasonably related to the costs incurred for training the worker.” § 910.1(b)(2)(ii).

¹³⁴ 89 *Fed.Reg.* at 3229.

participating employer in a single employer RAP and an apprentice is one which the apprentice has no ability to self-advocate.

1. Single Employer RAPs are the Dominant Unilateral Employer Model

SMART and SMACNA encourage the DOL to better target single employer RAPs, which by the DOL's own estimate, are the dominant employer unilateral model. In its analysis of the cost of compliance with the NPRM, the DOL estimates that there are "roughly 1.53 employers per program."¹³⁵ Our review of state records further supports the conclusion that single employer RAPs far outnumber group RAPs. For the sheet metal trade in Massachusetts, for example, there are 28 RAPs with only one employer.¹³⁶ There are three other RAPs for this trade in Massachusetts: a group non-joint committee (ABC), a JATC (SMART Local 17), and a DOD RAP at Hanscom Air Force Base. In light of the dominance of single employer RAPs, the regulatory framework should focus on the dangers posed by the great degree of control over the working lives of apprentices.

¹³⁵ 87 *Fed.Reg.* at 3231.

¹³⁶ Adams Plumbing & Heating, Inc., Adams; Air Cleaning Specialists of N.E. LLC., Hanover; American Sheet Metal LLC., Salisbury; Araujo Brothers Plumbing & Heating, Inc., Acushnet; Automatic Temperature Controls, Inc./Dba Chac, Cranston; B & B Mechanical Services, Inc., Billerica; Better Comfort Systems, Inc., Malden; BI Mechanical, Inc., Uxbridge; Boulanger's Plumbing & Heating, Inc., Easthampton; Cam Hvac & Construction, Inc., Smithfield; Camara's Heating & Air Conditioning Services, Westport; Climate Heating & Cooling, Inc., Pittsfield; Commonwealth Home Services, Inc. Dba Morris Htg, Wellesley; Cullen Mechanical, Inc., Malden; Division 15 Hvac, Inc., Pembroke; E. Amanti & Sons, Inc., Salem Environmental Systems, Inc., Attleboro; G & H Heating and Cooling, Freetown; General Mechanical Contractors, Inc., Auburn; Hanlon Sheet Metal Contractors, Inc., N Billerica; Inline Mechanical, LLC, Wilmington; Lake Industries, Inc., Stoneham; Larkin Hathaway, Inc., Bridgewater; Mancini Sheet Metal, Inc., Billerica; Professional Sheet Metal Ne, Inc., Seekonk; Sigma Mechanical Services, LLC, Marshfield; SS Service Corp. Taunton; and Triangle Refrigeration, A/C, Plumbing, Inc., Fall River.

2. *In a Single Employer Unilateral RAP, the Employer's Investment in Training is More Likely to Target the Work Processes of that Employer and Less Likely to be More Universally Marketable*

The NPRM recognizes possible limitations on the quality of training and labor mobility/marketability posed by single employer RAPs in stating that: “if a training program only prepares an apprentice to enter into employment with a single employer, with little opportunity for vertical or horizontal career mobility, the benefits of the training program are limited for both the trainee and any prospective employer.”¹³⁷ Many states recognize the importance of broad-based training for the protection of the welfare of apprentices in their apprenticeability standards. At least three states – Delaware, New York, and Pennsylvania – include as a factor in apprenticeability determinations that an “occupation” involves the “development of skill which is not restricted in application to products of any one company, but which is broad enough to be applied in like occupations throughout an industry.”¹³⁸

3. *Training Expenditures by Single Employer RAPs Do Not Justify the Undue Restrictions on Career Mobility, Particularly Where the Employers Fail to Provide Health Insurance and Other Benefits that Apprentices in JATCs Earn*

During the Federal Trade Commission rulemaking cited in the NPRM, the Independent Electrical Contractors, an association of non-union employers that operate unilateral RAPs¹³⁹ opposed NCAs based on employer investment in training and an NCA’s insertion of “uncertainty into the contractor’s labor force.” Those reasons are inadequate to justify limiting an apprentice’s mobility to only one employer in an entire industry. Those justifications also fail to take into account the potential limits on skill acquisition by the apprentice if he or she receives OJT that is

¹³⁷ 89 *Fed.Reg.* at 3145.

¹³⁸ Section 1101- 5.1.5; New York (d)(6); 34 Pa. Code § 83.4(5).

¹³⁹ See comments of Independent Electrical Contractors (FTC-2023-0007-20901).

tailored to the work functions of a single employer. The investment and uncertainty justifications also ignore the great degree of control that NCAs allow a single employer RAP to exert over the apprentice.

Furthermore, as discussed below on pages 65 to 66, single employer RAPs and unilateral group programs typically fail to include in an apprentice's compensation package health insurance, pension benefits, EAP, and other benefits afforded under the CBAs to which participating employers in JATCs are signatory. It would be grossly unfair to restrict the labor mobility of apprentices who lack health insurance, for example. A worker – an apprentice or journeyworker – may agree to work for an employer who does not provide health insurance but later decide that the situation is no longer tenable for at least two reasons. First, the individual or his or her family may develop costly medical needs during the term of the NCA. Second, as individuals develop marketable skills, workers may choose to use their enhanced marketability to obtain training or employment that provides health insurance or other fringe benefits.¹⁴⁰

B. SMART and SMACNA Support a Categorical Ban on NCAs for All RAPs and Participating Employers Where Apprentices and Journeyworkers are Terminable “At Will”

SMART and SMACNA support a non-compete ban in all circumstances in which the apprentice lacks just cause protection from termination, i.e., a participating employer can terminate the apprentice or journeyworker “at will,” and the individual has no protection from arbitrary or unjust dismissal. While the apprenticeship standards state that a sponsor can suspend

¹⁴⁰ As stated in the NPRM, “Employers that wish to retain their workers can also pay the worker more, offer them better hours or better working conditions, or otherwise improve the conditions of their employment.” 89 *Fed.Reg.* at 3493.

or cancel a non-probationary apprenticeship “only for good cause, and after reasonable opportunity for corrective action,” an apprentice has limited protection when the decision-maker concerning good cause is the very employer that terminated him or her. Likewise, a graduate who may continue to be bound by an NCA with a RAP would have no protection from termination without cause in a unilateral RAP. A critical difference between joint group and unilateral RAPs is that the latter has unrestricted control over the apprentice’s livelihood.

Under collective bargaining agreement between SMART and signatory contractors (participating employers), apprentices and journeyworkers are entitled to protection from termination without just cause, as well as the following benefits and protections:

- Hourly rates of pay, including zone pay, travel pay, and premium rates of pay for forepersons
- Hourly contributions to fringe benefit funds, including health and welfare, safety, apprenticeship and training, pension funds that provide portable benefits, etc.
- Wage and benefit progressions for apprentices
- Career-long skill upgrade training and OSHA refresher courses
- Ratios of apprentices to journeyworkers that promote safety
- Call back rights of apprentices who are laid off
- Anti-discrimination and anti-harassment protection
- Protocols to protect workers who sustain on-the-job injuries
- Premium pay for hazardous work
- “Show up pay” provisions, which commonly provide that a worker (including apprentices) who reports for work at the direction of the employer and is not placed to work, is entitled to two (2) hours’ pay at the established rate.
- Dispute resolution procedures to address alleged violations of the CBA, including grievance and arbitration. Union stewards aid workers in progressing disputes.

- Paid holidays and rates (double the hourly rate) for working on a holiday
- Work preservation clauses¹⁴¹
- Premiums for night shift work
- Personal protective equipment provided and paid for by the employer, including hard hats, welding hoods, welding gloves, welding sleeves (when necessary), cutting goggles, safety glasses, ear protection, new clean headbands and any other safety related item.

C. NCAs in the Non-Union Sector Strip Apprentices and Journeyworkers of Their Power During Organizing Drives

In the non-union sector, NCAs often prevent apprentices or journeyworkers from exercising their rights under Section 7 of the National Labor Relations Act. As observed by NLRB General Counsel Jennifer Abruzzo, when bound by NCAs, “workers know that they will have greater difficulty replacing their lost income if they are discharged for exercising their statutory rights to organize and act together to improve working conditions.”¹⁴² NCAs are entrenched in the construction industry. Open shop contractors use NCAs as a means to deprive apprentices and journeyworkers of their bargaining leverage by preventing them from leaving their RAP and/or job to obtain higher quality training and better wages, benefits, and working conditions. Union organizers often encounter NCAs during organizing drives where employers rely on them to threaten employees of enforcement if they work for a union-represented contractor.¹⁴³

¹⁴¹ Under work preservation clauses, an employer agrees that no evasion of the terms, requirements, and/or provisions of the CBA will take place by the setting up another business to do work covered by the CBA, or in any other way attempt to or actually evade or nullify responsibility under it.

¹⁴² Memorandum GC 23-08 (05/30/2023), *Non-Compete Agreements that Violate the National Labor Relations Act*.

<https://apps.nlr.gov/link/document.aspx/09031d4583a87168>

¹⁴³ We direct the DOL to comments filed by labor unions in the FTC rulemaking, which describe the use of NCAs to thwart union organizing, including comments filed by the AFL-CIO, NABTU, and others.

In the non-union sector, there is typically no “consideration” or “transparency” in NCAs for non-union low wage workers. They are employed in occupations that are relatively unskilled; have little or no opportunity for OJT or development of more remunerative skills;¹⁴⁴ and are not paid a living wage. Under such circumstances, workers are unfairly disadvantaged by NCAs. In the union sector, CBAs address the power imbalance between employers and workers, which are identified in the Treasury Reports cited in the NPRM, as well as lack of transparency and consideration. A 2016 Treasury Report also underscores the need for transparency, noting that “one lower-bound” estimate is that 37% of workers are asked to sign NCAs after they accept the job offer.¹⁴⁵ It further states that some NCAs prevent workers from “finding new employment even after being fired without cause.”¹⁴⁶ The Treasury Report recommends, therefore, increased “transparency” – including “pay transparency” - and requiring “consideration” for signing and abiding by NCAs. In the 2022 report,¹⁴⁷ Treasury identifies “information asymmetry regarding potential wages” as “another crucial friction.” As stated by the Treasury Department, “If workers underestimate the wages paid by similar employers, then they will be less likely to actively search for a new employer.” This problem does not exist in the union sector because Local Unions negotiate CBAs, which specify the amounts of wages and benefits, and make the CBAs available to workers.

¹⁴⁴ Matt Marx (2018). *Reforming Non-Compete to Support Workers*. The Hamilton Project.

¹⁴⁵ 2016 Treasury Report at 4.

¹⁴⁶ *Id.*

¹⁴⁷ 2022 Treasury Report.

D. The DOL has Long Recognized the Validity of Education Loan Agreements as a Mechanism Through Which JATCs are Able to Provide Gold-Star Training

The Solicitor's office has long recognized the validity of ELAs that JATCs enter into with apprentices to recoup a portion of the cost of training in the event of a breach of the agreement. The DOL has been aware of these agreements since the 1980's (or even earlier) when the ETA issued two separate circulars opining on the legality of them.¹⁴⁸ The Solicitor's office¹⁴⁹ found that such an agreement (formerly called a "scholarship agreement agreement") is fully consistent with the then current apprenticeship standards:

Based on our review of the National Apprenticeship Act and the apprenticeship regulations at 29 CFR Part 29, we see no problem under those enactments with the union requiring the worker to repay the costs of training if he or she enters nonunion employment.

In approving these agreements, the Solicitor's office drew a distinction between a reasonable arrangement for loan repayment in the event of a breach and injunctive relief (i.e., preventing a worker from using acquired skills to work for another employer) and found that the latter is impermissible. The approach approved by the Solicitor's office enables a JATC to "protect "training investments" but it lacks the restrictiveness of an NCA.¹⁵⁰

¹⁴⁸ See 1984-04, Sheet Metal Workers International Association Supplemental Training Agreement and ETA Circular 85-11, Apprenticeship: Sheet Metal Workers' Supplemental Training Agreement. Nearly all the circulars from the 1980's and earlier have been rescinded without explanation or a reversal in the DOL's position.

¹⁴⁹ Associate Solicitor for Employment and Training to Administrator, Office of Strategic Planning and Policy Development

¹⁵⁰ See Ryan Nunn (2020). *Non-Compete Contracts: Potential Justifications and the Relevant Evidence*. Brookings Institute. This article states that there are "other contracts that can be used to protect training investments" that are less restrictive than non-compete agreements. As stated by the Brookings Institute, "For example, a worker could agree to a contract that requires repayment of some fraction of training costs in the event of an 'early' departure from the firm. This could protect the employer investment without unnecessarily restricting workers."

The ELA model, which is strictly a repayment model, continues to be used by SMART-SMACNA JATCs. It ensures fairness and transparency and amply safeguards the interests of apprentices by subsidizing the majority of costs related to instruction and relieving them of all repayment obligations if they decide to leave the sheet metal industry and pursue other interests.

1. A SMART-SMACNA JATC's Costs of Training on a Per Apprentice Basis Far Exceeds the Amount for Which an Individual Apprentice is Responsible in the Event of a Breach

The SMART-SMACNA JATCs throughout the country use a standard ELA developed by the International Training Institute and follow the ITI's recommended methodology for determining the costs of the training on a per apprentice basis. The stated cost of training in the SMART ELAs is based on the JATC's three-year average of expenses related thereto. The amount that an apprentice is expected to repay is a gross underestimate of the actual cost, and JATCs absorb the difference between the actual cost and the amount repaid through hourly contributions from the signatory contractor to the JATCs. From the apprentice's perspective, this difference is a windfall since the in-kind credits based on hours of work is typically a fraction of the actual cost. The fairness of this arrangement is further demonstrated by the fact that the amount owed progressively declines over time as the apprentice works for participating employers who make hourly contributions to the JATCs based on work performed. JATCs absorb the costs of training apprentices who are terminated (voluntarily or involuntarily) from the program; these costs are not pro-rated among the apprentices who remain in the program.

2. The Fairness of the ELAs Used by SMART-SMACNA JATCs is Further Demonstrated by the Fact that JATCs Do Not Seek Repayment of Training Costs from Apprentices or Journeyworkers Who Decide to Leave the Industry for Any Reason

SMART-SMACNA JATCs absorb the costs of training of all apprentices who choose to leave the sheet metal industry, including those who receive four or five years of training, regardless of their reasons for leaving. The ELA model used by SMART-SMACNA JATCs takes into account that some registered apprentices will decide that they do not wish to pursue a career in the sheet metal industry. Those individuals have no obligation to repay the education loans. Co-sponsors SMART and SMACNA understand that it is the prerogative of apprentices or journeyworkers to choose to become elementary school teachers, real estate agents, car salespersons, or to pursue a myriad of other occupations that do not involve using technical skills of the sheet metal trade acquired through participation in the JATC. The approach of SMART-SMACNA JATCs recognizes that it would be unfair to require repayment from young persons who are new entrants in the workforce when they decide that construction work is not for them. SMART-SMACNA JATCs also do not seek repayment from workers who become injured or disabled and are unable to perform the physically demanding work for which they received training.

SMART-SMACNA JATCs also understand that life circumstances, such as child care and/or eldercare responsibilities, may interfere with an apprentice's or journeyworker's ability to continue to travel to worksites, which may end up being far away from home or require work hours that are incompatible with family obligations. This approach greatly benefits apprentices throughout the county. As the IFEBF survey cited above reports, the "most prevalent challenge"

for apprentices is child and/or elder-care issues, with more than four in five (86%) RAPs citing this as a very or somewhat prevalent challenge.¹⁵¹

3. Transparency in the Process is Guaranteed Because JATCs Post Notice of the ELA Requirement On-Line and Provide Apprentices with Ample Opportunity to Review and Evaluate its Terms

During the recruiting and application process, SMART-SMACNA JATCs provide ample notice to prospective apprentices of the ELA requirement so that apprentices have the opportunity to confer with family and others in their communities about the value of the opportunity offered to them.¹⁵² Transparency is an important feature in the process because new entrants to the workforce and/or persons, who have never applied for educational loans for college or other training opportunities, may need assistance in how to assess the benefits and obligations of the ELAs. SMART-SMACNA JATCs have training staff available to answer any questions that an applicant for apprenticeship may have.

4. Since the ELAs are Signed at the Beginning of Each Year of Training, Apprentices Have an Opportunity to Reassess the Value of the Training in Fulfilling their Career Goals

At the beginning of each year of apprenticeship, an apprentice is asked to sign a separate ELA to defray a portion of the reasonable costs; apprentices are not required to commit to repayment of four or five years of training before having an opportunity to learn about our

¹⁵¹ IFEBF survey at 3.

¹⁵² See website of the SMART-SMACNA JATC in St. Louis: “As a condition for taking classes at the school, all apprentices must sign an educational loan agreement covering the costs of their training for the applicable period. It sets forth requirements by apprentices to repay the costs of their training, either monetarily or by in-kind credits. It is important you understand the loan agreement. If you would like to review the language of the loan agreement, we can provide a copy upon request. If you have any questions, please ask the training school.” <https://sheetmetal36.org/wp-content/uploads/2020/10/SMWL36-Apprentice-Information-Guide.pdf>

industry. This approach provides apprentices with the opportunity to reassess the value of the training from a more informed position as they evaluate whether a career in the sheet metal industry is compatible with their interests and abilities. After completing a year of related instruction and OJT, the apprentice gains a better perspective on whether working in the union sector is in his or her best interests. Apprentices have the opportunity to speak with journeyworkers about their work experience and develop a better understanding of the value of defined benefit pensions, quality health insurance, access to journeyworker upgrades, SMOHIT's Member Assistance Program, and other benefits and opportunities.

5. JATCs Facilitate Mobility by Routinely Dispatching Apprentices to New Participating Employers When a Transfer is Warranted Based on Work Demands or a Mismatch between an Apprentice and the Original OJT Assignment

The prohibition in proposed § 29.9(d) against restricting the apprentice's "ability to compete directly with the program sponsor or participating employer or to seek or accept employment with another employer prior to the completion" of the RAP is inapplicable among participating employers in JATCs. Rather than restricting an apprentice's ability to obtain employment with other participating employers, JATCs promote career growth and development by facilitating transfers among participating employers. Under the JATC system, apprentices often have employment with more than one employer prior to completion of the program given the seasonal and sporadic nature of employment in the construction industry. This may occur, for example, when the original employer has an unanticipated reduction in demand for apprentices due to an unexpected downturn in its business (e.g., the employer is not awarded work on projects for which it made bids or a major employer in the geographic area cancels construction plans). It may also occur when there is a delay between the end of one large project

and the beginning of another. JATCs also provide apprentices with the opportunity to obtain employment with another participating employer when: 1) there is a mismatch between an apprentice and the original OJT assignment; or 2) a transfer would better facilitate the apprentice's career growth. Such transfers protect apprentices from dismissal from the program during the probationary period and thereafter.

E. The DOL Should Ensure that the NCA Prohibition Does not Deprive Apprentices of Valuable Training Opportunities

The DOL acknowledges that prohibiting NCAs may lead to the unintended consequence of disincentivizing investment in apprenticeship training, but determined that this risk would be outweighed by the benefit of prohibiting anticompetitive practices during the term of a RAP.¹⁵³ We strongly disagree. If the DOL starts with the “premise that worker training is undersupplied,”¹⁵⁴ it is reasonable to ban only those NCAs that have a potential to adversely impact apprentices and to avoid a broad prohibition that has the potential to deprive unskilled workers highly beneficial opportunities. As applied to JATCs, which are the epitome of a win-win situation for apprentices and participating employers, a failure to tailor the ban in a manner that recognizes the continuing validity of ELAs would deprive apprentices of valuable training opportunities without achieving any beneficial purpose.

¹⁵³ In support of the non-compete ban, the DOL relies on a 1992 study, Robert Topel and Michael Ward, “Job Mobility and the Careers of Young Men,” May 1, 1992, *Q.J. Econ.* 107(2), 439–479, which considers employment conditions that existed long before the gig economy and “fissured workplace” became the norm. See David Weil (2014). *The Fissured Workplace: Why Work Became So Bad for So Many and What Can Be Done to Improve it*. The NPRM cites the outdated study in asserting that “Increased mobility is particularly beneficial to younger apprentices, as job changes account for approximately one-third of early career wage growth.” 89 *Fed.Reg.* at 3229. The 1992 study considers mobility and career wage growth for only “young men,” and does not address patterns for young women. The data analyzed in that study do not reflect current market conditions, as reported in the NPRM, for young workers. For example, the 1992 study states 86% of men have held a “substantial job of some sort” by age 20 and over 45% by age 18.

¹⁵⁴ *Non-Compete Contracts: Potential Justifications and the Relevant Evidence* (Brookings Institute).

1. In Stating that the Risk Outweighs the Benefits, the DOL Ignores the Findings of the 2018 Task Force Report that Competition for Skilled Labor is a Disincentive to Private Investment in Apprenticeship in the Open Shop Sector

As stated in the 2018 Task Force Report, to achieve the goal of meeting skill shortages, potential sponsors of apprenticeship must be willing to “assume long-term risks to build out new recruiting and training models.”¹⁵⁵ American apprenticeship has historically been primarily a “privately sponsored and privately financed”¹⁵⁶ system of employment-based, postsecondary training that serves young adults.¹⁵⁷ Individual employers that contemplate private investment in sponsorship of a unilateral program assume the risk that their investment will result in a financial loss. The U.S. Department of Commerce study cited in the Task Force Report demonstrates that employers hesitate to “invest in human capital that the worker might then sell elsewhere.”¹⁵⁸ A study by economists at the University of Utah identifies reasons that deter contractors, particularly smaller employers, from investing in unilateral apprenticeship programs:¹⁵⁹

- “Turbulent” construction demand always poses the prospect that the contractor will fail to find work, which idles not only physical capital but any human capital investment the contractor might make.
- Since most construction contractors are small and have a “short” duration in the sector, the time frame within which to recoup their human capital investment is limited.

¹⁵⁵ Task Force Report at 27.

¹⁵⁶ We do not address NCAs in public employment since the NPRM does not point to any evidence that this is a problem that needs to be redressed.

¹⁵⁷ Robert W. Glover & Cihan Bilginsoy, “Registered Apprenticeship Training in the US Construction Industry,” *Education + Training*, 2005, at 343.

¹⁵⁸ The U.S. Department of Commerce partnered with Case Western Reserve University in producing this study. *See* Susan Helper, Ryan Noonan, Jessica R. Nicholson, and David Langdon, “The Benefits and Costs of Apprenticeship: A Business Perspective,” Case Western Reserve University and U.S. Department of Commerce, November 2016. <https://files.eric.ed.gov/fulltext/ED572260.pdf>. This study found that it is “difficult for individual small employers to keep up with new developments in technology; joint training centers have staff that ensure that new skills ... are incorporated into apprentice training and continuing education.”

¹⁵⁹ Jaewhan Kim & Peter Philips, “Health Insurance and Worker Retention in the Construction Industry,” *Journal of Labor Research*, Mar. 2010, Vol. 3, Issue 1.

- While larger contractors are better positioned to keep their workers occupied primarily by moving them across a wider geographical area in search of work compared to more geographically limited smaller contractors, the possibility of losing workers to other competitors is “real and problematic.”
- Unlike larger contractors, smaller and medium-sized contractors have a lesser ability to “lock” in workers through health insurance “due to possible economies of scale in offering health insurance associated with firm size.”

The Task Force Report and these research studies demonstrate that the risk of diminished private investment in apprenticeship is substantial.¹⁶⁰

2. *The DOL Should Avoid Disruption of ELAs in the Union Sector Which Would Threaten the Cooperative Framework Developed by Labor and Management*

A ban on union-sector ELAs, which bear a reasonable relationship to the actual costs incurred for training and do not penalize apprentices who elect to leave the trade/industry in which they receive training, would threaten the cooperative framework developed between labor and management in creating JATCs. Participating employers who would otherwise compete for skilled workers voluntarily choose to participate in JATCs programs, and thereby, “jointly develop and share the workforce.”¹⁶¹ This cooperative framework has provided participating employers with a guaranteed return on investment, which encourages continuing investment.¹⁶² In the joint labor-management sector, the poaching concern does not exist because the pooling of employer resources guarantees a return on each employer’s investment. Contractors do not pay

¹⁶⁰ According to the Brookings Institute, it states that “allow courts to modify and enforce over-broad contracts, researchers see more employer-sponsored training.” *Non-Compete Contracts: Potential Justifications and the Relevant Evidence* (Brookings Institute).

¹⁶¹ See Mechanical Contractors Association of America’s comments (FTC-2023-0007-18218) in the FTC rulemaking on NCAs: in the union-sector, “legally sanctioned multiemployer bargaining units (under the collective bargaining antitrust exemptions) to jointly provide a workforce development system under Taft-Hartley Act workforce employee training and benefit funds and bargaining agreement workforce referral systems to share the very workers developed under the system among otherwise competing union-sector employers.”

¹⁶² Cihan Bilginsoy, “The Hazards of Training: Attrition and Retention in Construction Industry Apprenticeship Programs.” IRL Review, 2003, 57, 54-67.

for the training of a specific worker, but rather, for the maintenance of a steady supply of similarly trained workers.¹⁶³ The Commerce Department report states the Construction Industry Craft Training Research Team estimates that NABTU employers earn a return of between \$1.30 and \$3.00 for every \$1.00 invested in craft training due to improved safety, increased worker productivity, and reduction of rework, absenteeism, and turnover.¹⁶⁴

3. *A Threat to the Continued Existence of JATCs Would Deprive Apprentices of the Ability to Earn Generous Benefits, Including Health Insurance and Portable Pensions, and Shift Enormous Costs for Public Benefits onto the Government*

A threat to the continued existence of JATCs would deprive apprentices of the ability to earn generous fringe benefit in an industry where workers are “disproportionately likely to be uninsured.” Construction workers comprise 5.3% of all workers but 10.4 % of all uninsured workers.¹⁶⁵ A 2022 study by UC Berkeley Labor Center found that 39% of families of construction workers are enrolled in one or more safety net program, including Medicaid; Children’s Health Insurance Program (CHIP); basic household income assistance under Temporary Aid for Needy Families (TANF); Earned Income Tax Credit (EITC); and Supplemental Nutrition Assistance Program (SNAP), at a cost of almost \$28 billion per year.¹⁶⁶ In comparison, 31% of all workers have a family member enrolled in a safety net program.¹⁶⁷

¹⁶³ *Id.*

¹⁶⁴ Commerce Department report at 15, *citing* “Construction Industry Craft Training in the United States and Canada,” Construction Industry Institute, University of Texas, Research Summary 231-1, August 2000.

¹⁶⁵ Bowen Garrett, Len M. Nichols, & Emily K. Greenman (2001). *Workers without Health Insurance: Who Are They and How Can Policy Reach Them?* The Urban Institute.
<https://www.urban.org/sites/default/files/publication/61271/310244-Workers-Without-Health-Insurance.PDF>

¹⁶⁶ Ken Jacobs, Jenifer MacGillvary, Enrique Lopezlira, & Kuochih Huang (2022). *The Public Cost of Low-Wage Jobs in the US Construction Industry*, UC Berkeley Labor Center, *citing* US Census Bureau, ACS 2019 1-year estimates, table C24070, Industry By Class Of Worker For The Civilian Employed Population 16 Years And Over. “People employed in the construction industry” excludes self-employed in own incorporated business workers. Accessed 12/2/2021. <https://laborcenter.berkeley.edu/the-public-cost-of-low-wage-jobs-in-the-us-construction-industry/>

¹⁶⁷ Berkeley report at 1.

Three times as many construction workers as all workers lack health insurance (31% compared to 10%).¹⁶⁸ Rather than jeopardize the continued existence of JATCs, which provide apprentices with the ability to earn generous health and pension benefits, the DOL’s non-compete ban should (in addition to targeting single employer RAPs and other employers identified above) focus on contractors who not only fail to provide such benefits but also engage in unlawful practices to the detriment of apprentices and journeyworkers.

The construction industry is “bifurcated into low-road and high-road sectors, which have strikingly different working conditions.”¹⁶⁹ For many non-college-educated blue-collar workers in many parts of the country, the construction industry provides a high-road, viable path to the middle class: workers are paid family-supporting wages and benefits, receive good training, and are provided with safe worksites backed by workers’ compensation protection. The low-road sector of construction, however, “feature[s] some of the worst labor practices in the United States” — low wages, no benefits, exploitation, and often illegalities such as wage theft and payroll fraud.¹⁷⁰ The low wages and exploitative practices in the construction industry that cause profound hardship for many workers and their families also cost the public. There are approximately 10 million people employed in the construction industry in the United States, which accounts for about 1 in 16 workers nationally.¹⁷¹ When employers misclassify their workers or pay them under the table, they are defunding and defrauding government programs,

¹⁶⁸ *Id.*

¹⁶⁹ *Id.*

¹⁷⁰ *Id.* at 1, quoting Russell Ormiston, Dale Belman, and Mark Erlich, “An Empirical Methodology to Estimate the Incidence and Costs of Payroll Fraud in the Construction Industry,” January 2020, 2, <https://stoptaxfraud.net/wp-content/uploads/2020/03/National-Carpenters-Study-Methodology-for-Wage-and-Tax-Fraud-Report-FINAL.pdf>.

¹⁷¹ *Id.*

including workers' compensation, Social Security, and Medicare. Ormiston and his co-authors conservatively estimate that fraud in the construction industry yields Social Security and Medicare shortfalls of between \$1.36 and \$4.28 billion annually; federal income tax losses of \$319 million to \$1.26 billion; and state income tax revenue losses of \$160 to \$552 million ¹⁷² Overall, misclassification is estimated to cost state and federal coffers at least \$3,000 annually for every worker that is misclassified.¹⁷³

XII. SMART AND SMACNA SUPPORT THE ANTI-SPLINTERING RULE IN THE DOL'S UPGRADED SUITABILITY STANDARD, WITH OUR RECOMMENDED MODIFICATIONS, WHICH ARE DESIGNED TO PROTECT THE INTEGRITY OF "SKILLED TRADES"

SMART and SMACNA agree with the DOL's analysis that it is critical to provide "protections against the splintering of existing occupations" which has a "negative impact on workers' wages and job quality."¹⁷⁴ The proposed substitution of the suitability standard for the current "apprenticeability" standard (§§ 29.4(a)-(d)) would better place apprentices on "a pathway to sustainable careers with a fair opportunity for career advancement and economic mobility."¹⁷⁵ Upgraded suitability standards would protect apprentices from enrolling in sham

¹⁷² Ormiston, Belman, and Erlich. Under their most aggressive assumptions, the authors estimate construction payroll fraud causes Social Security and Medicare shortfalls of up to \$6 billion per year; federal income tax losses of more than \$2 billion; and state tax revenue shortfalls of \$917 million.

¹⁷³ Sara Hinkley, Annette Bernhardt, and Sarah Thomason, "Race to the Bottom: How Low-Road Subcontracting Affects Working Conditions in California's Property Services Industry" (UC Berkeley Center for Labor Research and Education, March 8, 2016), <http://laborcenter.berkeley.edu/race-to-the-bottom/>.

¹⁷⁴ 89 *Fed.Reg.* at 3228.

¹⁷⁵ *Id.*

programs that provide a narrow scope of training that is insufficient to master career sustaining employment. As proposed, however, in §§ 29.7(e)(3) and (4) and described in the NPRM, these regulations threaten to create a two-tiered system of wages, greatly depress wages for workers in the lower tier, and limit the ability of apprentices to pursue sustainable careers.

We recommend, therefore, three important changes to proposed § 29.7, which would better achieve the DOL’s stated goals: 1) change proposed § 29.7(e)(3) and (4) to disallow subdivision of a trade in the construction industry into higher and lower skilled occupations, and thereby, depress the wages of skilled trades; 2) modify the proposal for “centralized suitability determinations”¹⁷⁶ to provide states with more protective standards for “apprenticeability” to reject applications for new occupations and/or to consider local market demand for occupations; 3) modify the protocol for public comment in proposed § 29.7(d) to provide, at a minimum, actual notice of an application for a new occupation to RAPs and unions, and ideally, an opportunity for collaborative interaction among stakeholders in the community and an opportunity for appeal. Additionally, we request that the DOL clarify in its discussion of proposed § 29.7(e)(4) that the work in long-established skilled trades in the construction industry may overlap to some degree, depending on the OA’s interpretations of “work processes” and “significant portion.”

¹⁷⁶ As discussed in section XV below, the suitability standard is an important element in proposed § 29.13, *Development of National Occupational Standards for Apprenticeship*; SMART and SMACNA strongly oppose standardization of National Occupational Standards.

A. Proposed §§ 29.7(e)(3) and (4) Inappropriately Permit Splintering of “Occupations” into Lower and Higher Levels of Skill Sets, and Thereby, Detract from the Earning Potential of Higher Skilled Trades

As currently proposed, §§ 29.7(e)(3) and (4) permit splintering of a proposed occupation into lower and higher levels of skill sets, which would detract from the earning potential of an apprentice in a more comprehensive program in the construction industry and encourage early exit from apprenticeship programs before the apprentice has attained mastery of the trade. To prevent these phenomena, SMART and SMACNA recommend deletion of the words “are not readily transferable between employers in the sector” in § 29.7(e)(3) and substitution of the words “that would result in approval of a lower skilled occupation within a distinct occupation or skilled trade” for “but does not lead to a more advanced occupation” in § 29.7(e)(4). Our recommended language would read as follows:

(3) The proposed scope of the apprenticeship training is confined to a narrowly specialized subset of skills and competencies within an existing occupation;

(4) The occupation includes or replicates a significant proportion of the work processes that are covered by another occupation that OA previously approved as suitable for registered apprenticeship training **or would result in approval of a lower skilled occupation within a skilled trade.**

In our experience, when unilateral groups seek to train apprentices on narrow skill sets that fail to encompass a long-recognized skilled trade in the construction industry, their goal is to create a lower-skilled job title that demands a lower wage.¹⁷⁷ Thus, proposed training that is “confined to a narrowly specialized subset of skills and competencies” (§ 29.7(e)(3)) should be categorically prohibited regardless of whether the skills and competencies are “readily transferable between

¹⁷⁷ See definition of “sheet metal worker” in O*NET Online <https://www.onetonline.org/link/details/47-2211.00> O*NET provides a sample of reported job titles within the skilled trade: Commercial Sheet Metal Service Installer; Field Installer; HVAC Sheet Metal Installer (Heating, Ventilation, and Air Conditioning Sheet Metal Installer); HVAC Sheet Metal Specialist (Heating, Ventilation, and Air Conditioning Sheet Metal Specialist); Sheet Metal Fabricator; Sheet Metal Installer; Sheet Metal Journeyman; Sheet Metal Layout Mechanic; Sheet Metal Mechanic; Sheet Metal Worker.

employers in the sector.” Likewise, use of § 29.7(e)(4) as a vehicle to divide a skilled trade into a higher and lower-skilled job titles when a proposed occupation includes a “significant portion of the work processes that are covered by another occupation that the OA previously approved” would defeat the entire purpose of the anti-splintering rule, which is to prevent depression of wage rates.

1. The DOL’s Description of “Stackable Credentials” Demonstrates that the Language in §§ 29.7(e)(3) and (4) Would Undermine the Goal of Prevention of Splintering

SMART and SMACNA agree with the DOL that development of marketable credentials is an important goal in apprenticeship programs and that earning more than one credential, if marketable, should enhance an apprentice’s career growth and earnings. However, the DOL’s discussion of “stackable” credential is problematic for two reasons. First, the example used – Technologist I and Technologist II – exemplifies splintering an occupation into two job titles with lower and higher skill sets and vastly different earning potential.¹⁷⁸ Second, this example is likely to encourage early exit from an apprenticeship program before the apprentice has attained mastery of the higher of the two splintered occupations, i.e., Technologist II.¹⁷⁹ As stated in the

¹⁷⁸ 89 *Fed. Reg.* at 3149.

¹⁷⁹ In the 2008 rulemaking during which the “interim credential” concept was incorporated into part 29, commenters asserted that inclusion of interim credentials “could diminish the meaning and significance of the status” of “journeyworker,” and that the “use of interim credentials in the National Apprenticeship System may serve as a disincentive to completing an apprenticeship program.” 73 *Fed.Reg.* at 64405. The DOL’s response in the 2008 Final Rule to these concerns was “use of interim credentials” recognizes the “fact that not all apprentices will complete their apprenticeship programs and offers opportunities for recognition of what these individuals have learned.” *Id.* The DOL further stated that and that “Notwithstanding the value of interim credentials, the issuance of a certificate of completion of apprenticeship, and the associated ‘journeyworker’ status, remains the ultimate goal for the National Apprenticeship System.” *Id.* While interim credentials (if valid and actually marketable) serve an important purpose, they should not be used as a vehicle to serve a purpose contrary to the DOL’s intent, i.e., depression of wages.

NPRM, the following “scenarios” illustrate the “options available to applicants proposing a new occupation for a suitability determination”:¹⁸⁰

An applicant could propose a new occupation, such as Technologist I (term of 1 year), that upon completion has a compensation profile for a journeywork of \$25,000 per year. An applicant could also propose a new occupation, such as Technologist II (term of 2 years), that has a compensation profile for a journeyworker of \$70,000 per year. Finally, an applicant could propose a “stackable” apprenticeship model for Technologist II (term of 2 years) but include an interim credential at Year 1 to convey competency at the Technologist I level.

The above example involves splintering the occupation of technologist into a lower skilled job with a wage rate of \$12.50 per hour, which is not a living wage, and a higher skilled job that pays a middle-class salary.

2. The NPRM’s Description of Boilermaker I versus Boilermaker II is an Example of Splintering that Would Depress the Wages of the Boilermaker Trade by Disaggregating the Skill Sets in the Trade

In the DOL’s explanation of how it intends to administer proposed § 29.7(e)(4), the example provided describes splintering of a long-established skilled trade – boilermaker – in a manner that would depress the wages of highly skilled construction workers:¹⁸¹

[I]f an occupation already considered suitable trains apprentices in 48 competencies and would result in a professional certification, but the Administrator were to receive a suitability determination request for a new occupation that replicates some, but not all, of the 48 competencies and would not result in a professional certification, the Administrator could decline to find the new occupation suitable for registered apprenticeship ... If an occupation under consideration replicates a significant portion of the work processes of more than one occupation previously determined to be suitable for registered apprenticeship, the Administrator would analyze the multiple occupations for potential splintering

¹⁸⁰ *Id.*

¹⁸¹ *Id.* at 3151 (emphasis added).

according to the standard in § 29.7(e)(4). The qualifier that a new occupation may replicate a significant number of work processes but lead to a more advanced occupation is **intended to facilitate the development of occupations with multiple levels (*i.e.*, Boilermaker I versus Boilermaker II) and stackable credentials.**

By permitting sponsors of proposed RAPs to divide the trade of boilermaker into Boilermaker I and Boilermaker II for training purposes, the DOL would contribute to the creation of a two-tiered wage system, with some workers earning higher wages and the others earning far less income. As in the case of Technologist I and Technologist II, the effect would be to train some apprentices to earn a middle class standard of living and others to struggle to make a living wage.

It is evident that the DOL is conflating an “occupation” with a “skilled trade,” which is likely the result of the DOL’s substitution of the word “occupation” for “skilled trade” in the apprenticeability standard during the 2008 rulemaking amending part 29. Construction unions opposed elimination of the term “skilled trade.” As stated in the March 12, 2008 comments of the International Union of Operating Engineers:

The use of the word “occupation” may be apt in some industries but it does not accurately describe the work of journeyworkers in the construction industry. A skilled trade in the construction industry encompasses a number of “occupations,” which, on their own, would not be apprenticeable. Under the National Guidelines for Apprenticeship Standards for the IUOE, an apprentice learns to operate cranes, derricks, backhoes, and other pieces of heavy equipment. An apprentice who has mastered only the operation of a backhoe is not qualified to operate a crane, and has not attained journeyworker status in the operating engineer trade. The use of “occupation” rather than “skilled trade” fails to recognize that broad-based on-the-job training within a trade is necessary to adequately train apprentices and to sustain the credibility of apprenticeship programs within the construction industry.

Rather than treating a boilermaker (or any other skilled trade in the construction industry) as a compilation of the various competencies or work functions included therein, with different wage

scales depending upon the particular sets of competencies or work functions, the DOL should prevent splintering of skilled trades.

3. *Labor Economists Support the View that Subdividing a Trade into Discrete Functions or “Splintering” Causes the Depression of Wage in the Construction Industry*

Studies by labor economists support a prohibition on recognition of an occupation as “suitable” if the scope of the apprenticeship training is confined to a narrowly specialized subset of skills and competencies within an established trade in the construction industry. As recognized by labor economist Peter Philips, well-defined craft classifications in the construction industry help preserve wages by “recognizing a coherent collection of related skills making the worker more productive and more employable.”¹⁸² Craft organization provides a “coherence to skill formation and the accumulation of experience, knowledge and capabilities that not only prepares the worker for work, but also draws out a career path through the twisting tides of the industry.”¹⁸³ Dr. Peter Philips, refers to “splintering” as “disaggregating” trades¹⁸⁴ into work functions or subclassifications, which has the effect of depressing the wages of journeymen and apprentices.

As described by Dr. Philips, “All work is composed of tasks. Tasks combine to form a job.”¹⁸⁵ Apprenticeshipable crafts are collections of skills that allow the craft worker to perform a

¹⁸² Dr. Peter Philips, Professor of Economics, University of Utah (May 2022). *How Should Davis-Bacon Surveys Be Conducted*, RIN 1235-AA40. Dr. Philips filed comments in response to the DOL’s NPRM, Updating the Davis-Bacon and Related Acts Regulations, 87 *Fed.Reg.* 15698 (Mar. 18, 2022).

¹⁸³ Philips at 15-16.

¹⁸⁴ *Id.*

¹⁸⁵ *Id.*

range of jobs included therein, as that worker moves from project to project. These collections of skills evolve over time in response to “changing technologies, changing construction materials, and changing organizations of work.”¹⁸⁶ In construction, to remain employable, a worker must learn how to address a “multiplicity of jobs.”¹⁸⁷ The craft approach enables workers to carve out lifetime careers in a volatile industry. Crafts also benefit signatory contractors because they obtain a return on their investment through contributions to apprenticeship programs, which train apprentices in skills that are “worth” their “time and effort to obtain.”¹⁸⁸ In response to the unique features of the construction sector, in which job sites are ever-changing, and employment is subject to cyclical and seasonal fluctuations, labor and management have developed a well-established partnership that ensures a steady supply of highly-qualified journeymen who are available to work on short and long-term projects. Construction JATCs are a “response to a seasonal and mobile labor market.”¹⁸⁹

4. *The Legislative History of the NAA, Which Demonstrates an Intent to Prevent Narrow Training on Discrete Tasks in an Occupation, Supports the Rationale for the Anti-Splintering Rule*

The legislative history of the NAA demonstrates that one of the exploitative practices of apprenticeship programs was to train apprentices in narrow subsets of a trade rather than in broad-based skills that would enable the apprentice to master an entire trade. In enacting the NAA, an essential goal was to prevent the practice of paying lower wages to young apprentices

¹⁸⁶ *Id.*

¹⁸⁷ *Id.*

¹⁸⁸ *Id.*

¹⁸⁹ *Id.*

but failing to teach them a trade. According to the testimony of an AFL representative, young workers never learned a trade, but rather became “specialists” in discrete tasks, or worse, only performed unskilled labor. As a result, they were not equipped to function as full journeymen when they finished their “apprenticeships.”¹⁹⁰ Representative Fitzgerald stated that young workers who “agreed to be apprenticed to a trade, to learn all of the different parts, . . . are being exploited on one particular machine. At the end of 4 years’ time, at small wages, these boys and girls went out into the world as specialists, and they were not equipped.” 81 *Cong. Rec.* 2600 (1937). The legislative history of the NAA demonstrates that Congress intervened to upgrade what the private sector had been calling apprenticeships with uniform standards and to prevent rampant exploitation of young workers. In introducing the NAA as H.R. 6205, Representative William Fitzgerald made clear to Congress that the -bill’s purpose was to protect apprentices through standards “set up by the Department of Labor in cooperation with the States.” *See* 81 *Cong. Rec.* 6632 (1937) (Representative Fitzgerald described the bill as “throwing a cloak of protection around the boys and girls and setting up standards and protecting them.”).

5. *Narrow Training in Discrete Work Functions of a Trade Does Not Adequately Prepare an Apprentice for Career Sustaining Employment in a Knowledge-Based Economy*

Narrow training on discrete tasks in an occupation is at odds with studies that recognize the need for broad-based training within an occupation in a knowledge-based economy. Indeed, in a “knowledge-based economy, early employment gains with vocational training may lead to later problems when specific skills become obsolete and workers lack the ability to adjust to a

¹⁹⁰ *To Safeguard the Welfare of Apprentices: Hearing on H.R. 6205 Before the Subcomm. of the H. Comm. of Labor, 75th Cong.* 1 (1937), at 42, 60, 72-73.

changed economic environment.”¹⁹¹ Apprentices benefit from a “strong educational foundation” that gives them the “ability to adapt as demands change.”¹⁹²

B. “Centralized Suitability Determinations” Would Deprive States with Higher “Apprenticeability” Standards of their Ability to Protect Apprentices

SMART and SMACNA strongly disagree with stripping states with more protective standards for apprenticeability of the authority to deny applications that the state deems to be contrary to the interests of apprentices in existing RAPs. The federal suitability standards should be treated as minimum standards, meaning that no state can approve a RAP that is rejected by the OA but that states would retain the authority to deny registration to an applicant. The OA has a consistent history of allowing the proliferation of apprenticeable occupations - at least 1,100,¹⁹³ and has a far less favorable track record than many states in rooting out programs that would splinter existing trades. Regardless of the political affiliation of the Secretary of Labor and other political appointees at the DOL, the OA has consistently demonstrated a willingness to approve occupations which comprise only a subset of work functions encompassed in long-established

¹⁹¹ Eric A. Hanushek, Guido Schwerdt, Simon Wiederhold, & Ludger Woessmann, “Coping with Change: International Differences in the Returns to Skills,” April 2017; and Eric A. Hanushek, Guido Schwerdt, Ludger Woessmann, Lei Zhang, “General Education, Vocational Education, and Labor-Market Outcomes over the Life-Cycle,” Winter 2017. <http://hanushek.stanford.edu/publications/general-education-vocational-education-and-labor-market-outcomes-over-life-cycle-0>

¹⁹² Eric A. Hanushek and Ludger Woessmann, “Apprenticeship programs in a changing economic world,” June 28, 2017. <https://www.brookings.edu/blog/brown-center-chalkboard/2017/06/28/apprenticeship-programs-in-a-changing-economic-world/>

¹⁹³ Over the past ten years, the OA has added at least 100 apprenticesable occupations. *See* Robert Lerman et al., Urban Institute. “The United Services Military Apprenticeship Program (USMAP) Implementation Study and Feasibility of an Impact,” Nov. 2015, at 6: “Although the OA has approved nearly 1,000 civilians occupations, active service apprenticeships cover far fewer occupations.” [https://www.dol.gov/sites/dolgov/files/OASP/legacy/files/The_United_Services_Military_Apprenticeship_Program_\(USMAP\).pdf](https://www.dol.gov/sites/dolgov/files/OASP/legacy/files/The_United_Services_Military_Apprenticeship_Program_(USMAP).pdf)

trades.¹⁹⁴ Additionally, there is a potential that different administration will have conflicting interpretations of what constitutes a suitable occupation.

1. Washington State's Apprenticeship Standard Protects Workers from Splintering Previously-Recognized Skilled Trades

Centralized decision-making has the potential for disruption of the apprenticeship standard in Washington Administrative Code 296-05-003, for example, which has been far more protective of the interests of apprentices than the current federal standard for determining whether an occupation is “apprenticeable.” WAC 296-5-003(e) protects apprentices by ensuring that their programs are not “part of an occupation previously recognized by the registering agency as apprenticeable.” The Washington standard also focuses on whether the skill sets acquired will be “sufficient” to “establish career sustaining employment.”

The more protective standard in the Washington Code enabled SMART's Western Washington JATC to successfully thwart an open shop effort to register a program for a subset of skills with the sheet metal trade. Under this standard in the Washington Code, the Washington State Apprenticeship and Training Council rejected a request by a single employer, Axiom, for approval of proposed apprenticeship standards for “architectural sheet metal worker” – a subset of the sheet metal trade – as a “stand-alone” occupation. In an October 12, 2021 decision

¹⁹⁴ In Germany, the number of “different apprenticeship occupation is 326,” or 29.6% of the apprenticeable occupations currently recognized by the OA. Christine R Stenner (2020). *Can the German Apprenticeship Model Fix America's Worker Shortage?* ResearchGate.

(attached) rejecting the application, the Council stated that the occupation in Axiom’s proposed standards “will perform only a subset of the work of the Sheet Metal Worker occupation.”

2. *Centralized Decision-Making Would Negate the Value of Considering Local Market Conditions in Making Suitability Determinations*

Centralized decision-making would deprive states of the discretion to take into account local market conditions¹⁹⁵ in making suitability determinations. As stated in the comments of the Iowa Workforce Development (IWD),¹⁹⁶ centralization “negates the value of having an SAA that is responsive to local employer and apprentice needs.” According to IWD, “Every SAA tracks their own in-demand occupations as well as the criteria for what would be considered an in-demand occupation (i.e., wages, open positions in state). What is and could be an in-demand occupation in Iowa may not be an in-demand occupation in another state or multiple states, thus potentially leading OA to deny the submission of a new apprenticeable occupation without the ability to appeal.”¹⁹⁷

¹⁹⁵ The State of Louisiana recognizes the importance of marketability in requiring “the employer to provide evidence” of market factors within the state “when an employer proposes the development of an apprenticeship program for an occupation that is not found on the federal apprenticeable occupations list.” La. Admin. Code tit. 40 § IX-317. Those factors include evidence that the “occupation is considered ‘high demand’ according to Louisiana labor market information” and the “occupation represents an emerging demand industry-wide.” *Id.* at § IX-317(A)(6)(a) and (b).

¹⁹⁶ ETA-2023-0004-0057

¹⁹⁷ *Id.*

3. *Centralization of Decision-Making Would Deprive States of the Ability to Reject Programs that are Less Protective of Programs Currently Registered in the State*

Centralization of decision-making would deprive states of the ability to reject proposed programs, which fail to offer the same quality of training as existing RAPs in the same suitable occupations in the same geographic areas. Nevada law, for example, conditions approval of new RAPs upon, among other things: the “program requires the completion of at least as many hours of on-the-job learning or the demonstration of at least the same number and quality of skills, or both, as applicable” as existing RAPs in the same apprenticeable occupation in the jurisdiction in which the proposed RAP seeks to operate.¹⁹⁸

C. The Protocol for Public Comments on Suitability Determinations is Insufficient and the DOL Grossly Underestimates the Costs Imposed Upon Stakeholders Who Wish to Participate

Proposed § 29.7(d) states that the Administrator will solicit public comments in making suitability determination and that such solicitation will allow at least 30 days for comments. The proposed protocol is insufficient for many reasons. First, unlike major rulemakings, which are widely discussed in the media, interested parties may not become aware of the solicitation until the time frame for commenting has passed. To cure this problem, the DOL must provide **actual notice** to all unions¹⁹⁹ and all RAPs to minimize the likelihood of depriving interested parties

¹⁹⁸ See NRS § 610.144(2), *Requirements for program to be eligible for registration and approval by State Apprenticeship Council*: “The Council shall not approve a proposed program pursuant to this subsection unless the program requires the completion of at least as many hours of on-the-job learning or the demonstration of at least the same number and quality of skills, or both, as applicable, as all existing approved and registered programs in the relevant skilled trade.”

¹⁹⁹ See California’s requirements for review of proposed standards, which requires union involvement (§212.2(e) and (f)):

(e) If the standards or collective bargaining agreement of a program proposed by an employer or employers' association provide for participation by a union in the operation of the program, the sponsor shall provide evidence that the union accepts or does not oppose the program. The union may submit comments on the

from submitting comments. Second, the proposed protocol in § 29.7(d) does not create a forum for collaborative interaction among industry experts to reach a consensus. Third, there is no opportunity for one or more stakeholders to appeal a suitability determination.²⁰⁰

In addition to these procedural deficiencies, the NPRM's estimated costs to stakeholders grossly underestimates the time and expense that interested parties will absorb in commenting. The NPRM "estimates that industry leaders would spend a total of 2 hours providing feedback on the suitability of an occupation for registered apprenticeship."²⁰¹ The DOL has not taken into account each step in the time-consuming process of filing comments, which involves: reviewing an application for recognition of a new occupation as suitable; obtaining internal feedback within the commenter's organization from subject matter experts who have technical knowledge but may not be tasked with writing formal comments; conferring with others in the industry regarding the application as necessary; reaching consensus on the impact of the proposed occupation on the marketability of the employees who are employed in the trade; and drafting

proposed program within thirty days after receipt of the proposed standards. The Chief DAS may, in his or her discretion, consult with such union concerning the proposed program.

(f) If the standards and collective bargaining agreement of a program proposed by an employers' association do not provide for participation by a union in the operation of the program, the sponsor shall serve a copy of the proposed standards and any supplement thereto on the union, if any, which is the collective bargaining agent of the employees to be trained. The union may submit comments on the proposed program within thirty days after receipt of the completed standards. The Chief DAS may, in his or her discretion, consult with such union concerning the proposed program.

²⁰⁰ See California's requirements for appeal of decisions concerning a proposed program or proposed amendments thereto (§212.2(k)(1)):

(k)(1) For building and construction trades and firefighter programs, the Chief DAS's decision approving or disapproving a proposed program or proposed amendments to program standards shall be final and become an Order of the Council if no appeal is filed within 30 days following the posting of the decision on the DAS website. The appeal may be filed by the sponsor or by any union or other interested person who was authorized to and did submit comments under this section;

²⁰¹ 89 *Fed.Reg.* at 3235.

persuasive comments based on a comparison of the proposed occupation to currently-recognized ones.

XIII. THE PROPOSED DEFINITION OF “JOURNEYWORKER” IS INCONSISTENT WITH THE SUITABILITY PROPOSAL, WHICH MAKES CLEAR THAT TRAINING MUST BE OCCUPATION-SPECIFIC RATHER THAN INDUSTRY-SPECIFIC

SMART and SMACNA encourage the DOL to clarify throughout proposed subpart A that training in a suitable occupation must be occupation-specific rather than industry-specific in the construction industry. This is clear in the proposed suitability recognition but is not in other contexts.

A. The DOL Should Retain the Current Definition of “Journeyworker,” Which Reflects that Construction JATCs Train Apprentices to Obtain Mastery of an Occupation, Not Competencies within an Industry

The proposed definition of “journeyworker” modifies the current definition, and in so doing, conflates mastery of an occupation with industry skills competence. Under the current part 29, journeyworker is defined as a worker who has “mastered” the “skills and competencies required for the occupation,” which is “recognized within an industry.” SMART and SMACNA encourage the DOL to retain this definition. The proposed rule defines journeyworker as a worker who has attained proficiency in the “skills and competencies” required in an “industry or occupation.” This is an incorrect description of skilled trades within the construction industry. Apprentices enrolled in a RAP for an identified “occupation” are not assessed based on their ability to acquire general skills applicable to all trades in the industry, such as developing the ability to recognize and avert safety risks; rather, apprentices become journeyworkers in a trade when they master the skills and competencies that are needed to perform a skilled trade. The proposed definition of “journeyworker” is inconsistent with the suitability standards in § 29.7,

which are based on occupations. As stated in § 29.7(b)(1), an “occupation under consideration is commonly recognized or accepted throughout a particular industry or sector as a standalone, distinct occupation.”

B. Further Evidence of the NPRM’s Conflation of Industry and Occupation is its Reliance on the “Competency Model Clearinghouse”

The proposed definition of journeyworker is one of many illustrations of the DOL’s repeated conflation of “industry” and “occupation” throughout the NPRM. The NPRM cites the Competency Model Clearinghouse,²⁰² which sets forth the reasons that “competency models focus on industry rather than occupational competencies.”²⁰³ SMART and SMACNA reject the proposition that training to achieve competency based on an industry rather than an occupation will enable an apprentice to develop the skills needed to earn a living as a journeyworker, as contrasted with a lower-skilled assistant. The CMC’s philosophy is wholly inconsistent with the DOL’s recognition that apprenticeship training should lead to development of marketable credentials in good-paying jobs. General knowledge or training in an industry, as contrasted with occupation-specific training, does not result in development of marketable skills that enable a worker to achieve a middle-class standard of living.

²⁰² See Competency Model Clearinghouse, “Overview of the Competency Model Clearinghouse”:

<https://www.careeronestop.org/CompetencyModel/Competency-Models/industry-models-help.aspx>

²⁰³ *Id.*

XIV. SMART AND SMACNA OPPOSE THE PROPOSED “NATIONAL OCCUPATIONAL STANDARDS”

SMART and SMACNA oppose the proposed National Occupational Standards. To create National Occupational Standards, the DOL proposes in § 29.13(b), four elements, the last three of which have been within the purview of RAPs since the enactment of the NAA of 1937:

- Centralized suitability determinations;
- A “work process schedule framework” that has been “documented as nationally applicable”;
- Standards include a “nationally applicable curriculum framework for the provision of related instruction”; and
- “Nationally applicable methods for conducting ongoing evaluations of apprentices,” including “nationally applicable end-point assessments.”

The DOL’s institutionalization plan is contingent upon the DOL’s creation of “off-the-shelf”²⁰⁴ curricula for its “nationally applicable” work process schedules and “nationally applicable assessments” based on the standardized curricula. This plan usurps essential functions that JATCs in the construction industry have performed proficiently for generations. The plan fails to account for the fact that the value of the DOL’s Certificate of Completion in attracting prospective employers is contingent upon many factors, such as the reputation of the training program and its longevity in an industry, which have nothing to do with mandatory use of standardized, off-the-shelf materials. SMART-SMACNA JATCs administer a variety of assessments throughout a term of apprenticeship based on curricula and testing developed by experts in the sheet metal industry through a collaborative process between labor and management; it is in the best interests of SMART apprentices that the JATCs continue to use these curricula and assessments.

²⁰⁴ 89 *Fed.Reg.* at 3175.

A. The Institutionalization Plan in Proposed § 29.13 is an Overcorrection to its De-Regulatory Approach in IRAP

The proposed institutionalization plan would usurp essential functions of a RAP, including developing occupational frameworks, curricula, and periodic and final assessments. The plan would undercut existing collaborative networks in the construction industry at the local and/or national level to develop, update, and innovate training in response to technological advances and shifts in local demand for skills within an occupation. This new standardization plan is an overcorrection of the DOL’s IRAP approach (now rescinded), which vested Standards Recognition Entity with vast responsibilities and virtually no oversight. The DOL is replacing the de-regulatory approach in IRAP with an overly-regimented paradigm. The DOL is once again proposing wholesale changes to its regulatory framework without any evidence that the new approach is feasible or beneficial in the construction industry or in any other industry for that matter.²⁰⁵

B. The DOL Should Clarify in § 29.13(b)(4) that It Intends to Permit RAPs Continue to Have the Authority to Develop their Own Interim and End-Point Assessments

SMART and SMACNA urge the DOL to clarify in § 29.13(b)(4) that it does not intend to require national, standardized end-point assessments. Its use of the words “nationally applicable end-point assessments” conveys standardization. The NPRM’s discussion of end-point assessments is internally inconsistent and confusing on this issue. On the one hand, the DOL states that, under the current regulations, individual apprenticeship program sponsors can “adopt widely differing methods of assessing apprentice performance, which means that other

²⁰⁵ We take no position on whether RAPs in the public sector would benefit from standardization.

employers within an industry or sector cannot be sure whether a graduating apprentice has really ‘made the grade’ for proficiency in the occupation.”²⁰⁶ On the other hand, the DOL states that the end-point assessment, “which the sponsor develops according to the parameters of their program, could involve a practical, hands-on application of the apprentice’s acquired skills to the completion of a project or the solution of a problem; alternatively, it may involve both a practical component and a written component that assesses the acquisition of occupation-relevant theoretical knowledge by the apprentice. Other methods would be allowed under this approach and may simply take the form of an individual meeting, such as a performance review, to assess and provide feedback on the apprentice’s proficiency.”²⁰⁷ SMART and SMACNA support this flexible approach to end-point assessments and request that the DOL clarify in § 29.13(b) that a national, standardized end-point assessment is **NOT** an element of its standardization goals.

C. For JATCs, National, Standardized Interim and End-Point Assessments are Unnecessary Because Participating Employers Have Confidence in the Competency of Program Graduates, Which Has Sustained an Established Market Demand for Program Graduates for Generations

Graduates from JATCs have an established market for their credentials among participating employers who have confidence in their competence. Indeed, the very reason that participating employers contribute funds based on each hour worked by apprentices and journeyworkers is that they expect to receive a return on their investment, i.e., a supply of high-trained workers in programs that are designed to meet the skill sets required. The network of 148 SMART-SMACNA JATCs across the country increases an apprentice’s marketability and mobility because a graduate of a SMART-SMACNA JATC in San Francisco can relocate to

²⁰⁶ 89 *Fed. Reg.* at 3181.

²⁰⁷ *Id.*

Michigan or New York, for example, and readily obtain employment with participating employers in the new area.

In response to employer demand and technological developments, over the past 100 years, SMART-SMACNA JATCs have tailored subject matter, curriculums, and assessments to vast changes in work processes, as the industry has evolved from use of rudimentary tools to the technology-based industry that it is today. The industry has undergone profound changes as the process of constructing HVAC duct, for example, has evolved from an extremely laborious, time-consuming process²⁰⁸ to use of building information modelling (BIM), through which digital representations of 3D geometric models of a construction project are created.²⁰⁹ Most recently, SMART-SMACNA JATCs have demonstrated their ability to respond to the increased demand for skilled labor on projects funded by the Bipartisan Infrastructure Law, IRA, and CHIPS Act. SMART apprentices work on these projects throughout the country, including but not limited to the Ford-TEVC and Blue Oval SK Battery Plants in Stanton, TN; Ford Blue

²⁰⁸ As recently as 40 years ago, in the sheet metal industry, the process of fabricating duct work was extremely time-consuming. Skilled tradespersons known as “tin knockers” laid out each galvanized component individually using templates made of plywood, metal, or cardboard. Before the advent of computer-based technology, sheet metal workers used a template to sketch out the locations of the part on raw steel before using hand and electric tin snips to cut out the parts. The first major technological change in construction of HVAC duct in modern history was the invention of “plasma cutting” in the 1980’s, which is a computer-controlled technology that offered vast improvements in cutting speed and consistency. Plasma cutting is accomplished by means of a highly focused stream of electricity that melts the metal; this is a process that cuts through electrically conductive materials by means of an accelerated jet of hot plasma. It has significant advantages over traditional “metal against metal” cutting because it does not produce metal chips, makes more accurate cuts, and produces a cleaner edge.

²⁰⁹ The General Services Administration describes BIM as follows:

Building Information Modeling is the development and use of a multi-faceted computer software data model to not only document a building design, but to simulate the construction and operation of a new capital facility or a recapitalized (modernized) facility. The resulting Building Information Model is a data-rich, object-based, intelligent and parametric digital representation of the facility, from which views appropriate to various users’ needs can be extracted and analyzed to generate feedback and improvement of the facility design.

GSA BIM Guide Series 01 (2007). <https://www.gsa.gov/real-estate/design-and-construction/3d4d-building-information-modeling/bim-guides/bim-guide-01-bim-overview>

Oval Battery Park in Marshall, MI; General Motors/LG battery and EV manufacturing in Lake Orion and Lansing, MI; Toyota Battery Manufacturing Plant in Greensboro, NC; Stellantis/Samsung Battery Plants in Kokomo, IN; Panasonic Battery Plant in Kansas City, KS; and Texas Instruments Wafer Fabrication Plant in Sherman, TX.

D. For SMART-SMACNA JATCs, National, Standardized Interim and End-Point Assessments Would be Redundant, Add No Additional Market Value for Graduates, and Divert Training Fund Resources from Administration of Long-Established Assessment Models Developed by JATCs

In our JATCs, a national, standardized “end-point assessment” would be redundant and impractical, add no additional market value for graduates in obtaining employment opportunities, and would divert training fund resources from administration of long-established assessment tools used by SMART-SMACNA JATCs. Our JATCs throughout the country require written and practical, hands-on tests at the end of each semester to demonstrate acquisition of the skills taught in related instruction and OJT. The breadth of knowledge and hands-on skills acquired in an 8,000 to 10,000-hour program cannot reasonably be assessed “at the conclusion of the term of the registered apprenticeship program”²¹⁰ in a single, standardized test. The DOL estimates that “apprentices would spend 1 hour working with the sponsor answering questions and completing the end-point assessment.”²¹¹ This abbreviated test (if standardized) is unnecessary and a waste of resources given the extensive periodic and final testing administered as apprentices progress through SMART-SMACNA JATCs.

²¹⁰ Proposed § 29.8(a)(11).

²¹¹ 89 *Fed.Reg.* at 3237.

Additionally, apprentices and journeyworkers in SMART-SMACNA JATCs are also offered the opportunity to qualify for one or more independent, third-party certification of specific sets of competencies within the sheet metal trade, such as ICB Fire and Smoke Damper Technician, ICB Smoke Control Systems Technician, ICB/TABB (testing, adjusting, and balancing) Technician, and ICB Infection Control Awareness Worker. SMART and SMACNA have invested heavily in ensuring that these hard-earned credentials are marketable, by among other things, obtaining ANSI-accreditation of these certifications.²¹² To obtain and maintain ANSI accreditation for each set of competencies, the ICB/TABB submits its processes for rigorous review by ANSI's Personnel Certification Accreditation Committee. ICB/TABB undertakes extensive measures to prevent "teaching to the test." ICB/TABB ensures that JATCs adhere to a strict protocol of administration at every site. The 80 questions on the written test are selected from a bank of questions. The questions are changed at regular intervals to prevent teaching to the test. As required by ANSI, ICB/TABB retains a nationally-known psychometrician to review and validate test questions based upon a process known as "sampling." The psychometrician recommends deletion or modification of questions that are too vague or otherwise deficient. Written exams are retained in a locked case to protect the integrity of the test results.

²¹² ANSI is a nationally-recognized accreditation body. In reviewing the certifications offered by certification entity, such as ICB/TABB, ANSI focuses upon the fairness, validity, and reliability of the examination; completion of the scientific analysis of valid competencies that are needed to be successful on a particular job; examiner qualifications; security measures in place to ensure the confidentiality of testing materials; the independence of the certification process; and recertification.²¹² See testimony of Dr. Roy Swift, formerly with ANSI, at a March 20, 2009 hearing (OSHA-2007-0066-0344) at 340, and hearing exhibit submitted by Roy Swift (OSHA-2007-0066-0345.9) designated as "Hearing Exhibit QQ".

E. Contrary to the DOL’s Unsubstantiated Premise, National, Standardized Interim and End-Point Assessments Would Not Increase the Marketability of Credentials that Currently Lack or Have Limited Market Demand

Throughout the NPRM, the DOL makes references to credentials, certifications, interim credentials, certificates, licensure, end-point assessments, recognized postsecondary credits, and industry-validated standards but does not cite studies on the marketability of them. The NPRM refers to “in-demand occupations” but does not connect the credentials earned during a program or after passing an end-point assessment to an enhancement in marketability in those occupations. Where the labor market may not “put a high value” on a particular certification, a credential does not provide an “immediate tangible benefit” to the individual who has earned it.²¹³ Credentials have vastly different value and marketability depending upon licensure requirements, the reputation of the training program, and whether the market is saturated with the credential.

1. The Value of Licensure, Which is the Most Marketable Credential, Would Not be Enhanced by National, Standardized Interim and/or End-Point Assessments

The most valuable credential in the marketplace is licensure, as it has “pervasive impacts on workers’ wages and employment.”²¹⁴ The value of licensure varies by occupation. “Empirically, wage premiums are highest for workers in transportation, healthcare, construction, production, and education. These positive wage premiums can be interpreted as evidence that licensed workers are receiving an advantage from reduced competition, with unlicensed workers

²¹³ *Blueprint for Maryland’s Future: College and Career Readiness*: https://blueprint.marylandpublicschools.org/wp-content/uploads/sites/20/2022/12/CCR-Report_December2022.pdf ExcelinEd and Burning Glass Technologies (2019) *Credentials Matter Report 1: A National Landscape of High School Student Credential Attainment Compared to Workforce Demand* <https://www.excelined.org/credentials-matter/>

²¹⁴ See Ryan Nunn (2016). *Occupational Licensing and American Workers*. The Hamilton Project: Brookings Institute. https://www.hamiltonproject.org/wp-content/uploads/2023/01/occupational_licensing_and_american_workers.pdf <https://www.hamiltonproject.org/publication/paper/how-occupational-licensing-matters-for-wages-and-careers/>

earning correspondingly lower wages.”²¹⁵ A DOL-funded study undertaken by the National Conference of State Legislatures (NCSL), in partnership with The Council of State Governments (CSG) and the National Governors Association (NGA Center) for Best Practices reports that licensure requirements “prevent workforce mobility or disproportionately limit opportunity” for individuals who lack licensure.²¹⁶

2. Marketability is Contingent Upon the Reputation of the Training Program

Unlike JATCs, which have stellar reputations, most single employer programs and unilateral group programs lack a reputation for excellence in the local market and have no reputation statewide or nationally, which limits mobility for career growth. Further, unlike JATCs, single employer RAPs are likely to become defunct within a relatively short period of time after registration.²¹⁷ National, standardized interim and end-point assessments will not increase the marketability of a credential (a certificate of completion or any other credential) if a training program is not offered by an employer with a strong reputation in the field.

²¹⁵ *Id.*

²¹⁶ National Conference of State Legislatures (Dec. 2020). Occupational Licensing Final Report: Assessing State Policies and Practices. https://documents.ncsl.org/wwwncsl/Labor/NCSL_DOL_Report_05_web_REVISED.pdf See also Jason Furman (2016) *New Data Show that Roughly One-Quarter of U.S. Workers Hold an Occupational License*. Council of Economic Affairs:

<https://obamawhitehouse.archives.gov/blog/2016/06/17/new-data-show-roughly-one-quarter-us-workers-hold-occupational-license>

²¹⁷ In New York, for example, based upon the ITI’s review in 2020 of sheet metal programs registered by the NYSDOL, 14 individually-sponsored programs were de-registered or closed between 2007 and 2018; one became inactive; one was relatively new and on probation; and 16 were active. Thus, during this 11-year interval, nearly half of the individually-registered programs in the sheet metal trade de-registered, closed, or became inactive.

3. *Studies Show that a Miniscule Percentage of Industry Certifications Have Market Value*

Studies show that a miniscule percentage of industry certifications, including those issued by open shop contractors in the construction industry, have market value. By some estimates, there are “as many as 5,000 industry certifications in the credential marketplace in the United States.”²¹⁸ According to a Rutgers Education and Employment Research Center study,²¹⁹ the Burning Glass analysis of 16 million job openings in calendar 2015 identifies the industry certifications that are most likely to be included on job postings. The Rutgers study stated that “Just 50 certifications comprise two-thirds of the certifications mentioned in job postings across a range of occupations. Those most mentioned include: certified public accountant (CPA), project management professional (PMP), certified information systems security professional (CISSP), Cisco certified network associate (CCNA), and automotive service excellence (ASE).”²²⁰

4. *The Value of NCCER Certification (an Open Shop Program) is, For Example, Greatly Diminished by Market Saturation*

The *Blueprint for Maryland’s Future* identifies credentials on which the “labor market does not put a high value of these certifications.”²²¹ This report points out for example, that the “NCCER construction certifications are oversupplied in all 24 states studied by the Credentials

²¹⁸ Michelle Van Noy (2020). Identifying High Quality Industry Certifications. Rutgers Education and Employment Research Center.

²¹⁹ As stated in the Rutgers study (page 1), “When low quality, industry certifications do not signify what they are intended to and can lead to disappointment and waste for individuals, employers, educators, and policymakers alike.”

²²⁰ Rutgers study at 3.

²²¹ *Blueprint for Maryland’s Future: College and Career Readiness*, at 46.

Matter project”²²² and that “this certification is not in demand by employers.” According to this report, “Because the labor market does not put a high value on these certifications, these students have no immediate tangible benefit to show for the time and effort put into earning a certification. That time could have been better spent focusing on a credential that is in demand in the labor market, allowing the student to earn a higher wage as soon as possible.”²²³

F. The NPRM Correctly Opines that Requiring End-Point Assessments Conducted by an “Independent Third-Party” Would be Burdensome

The DOL correctly determined that the “burden placed on registered apprenticeship programs is estimated to be too high for the resulting benefits of independent third-party end-point assessments.”²²⁴ However, the DOL grossly underestimates the costs that would be imposed in stating that the “time required for a Training and Development Manager (private sector)” would increase “from 1 hour to 4 hours to account for additional preparation, synthesis of findings, and reporting of findings by the independent third party.”²²⁵ This estimate fails to take into account any of the time-consuming and expensive processes undertaken by ICB/TABB to provide sheet metal workers with an opportunity to earn marketable credentials. The NPRM also fails to consider that, as the DOL recognizes in its Personnel Assessment Tool, validity and reliability are two of the most important features in an assessment or test.²²⁶ A valid test

²²² NCCER stands for National Center for Construction Research & Education.

²²³ *Id.*

²²⁴ 89 *Fed.Reg.* at 3247.

²²⁵ *Id.*

²²⁶ See Chapter 3, “Understanding Test Quality—Concepts of Reliability and Validity,” of Personnel Assessment Tool, U.S. Department of Labor, Testing and Assessment: An Employer’s Guide to Good Practices, 2000. https://www.onetcenter.org/dl_files/empTestAsse.pdf

accurately measures what it purports to measure.²²⁷ Reliability refers to how dependably or consistently a test measures a characteristic, such as the skills and knowledge required to perform testing, adjusting, and balancing. In the context of assessment tools used by the ICB/TABB, the most salient types of reliability are “test-retest reliability” and “inter-rater reliability.”²²⁸ The first indicates whether a test-taker would receive a similar score if he or she took the test more than once. The second indicates how consistent test scores are likely to be if the test is scored by two or more raters.

G. Through the International Training Institute, SMART and SMACNA Have Developed an Internal Auditing System of Local JATCs to Ensure Training Excellence

The ITI has established an Accreditation Board, which audits all 148 JATCs located in the United States. The accreditation/auditing process is indispensable to the promotion of training excellence, integrity, and quality on an ongoing basis. Accreditation enhances the credential earned by apprentices because it increases the confidence of potential recruits, the industry, customers, and the community served in the quality of the local JATC. JATCs strive to achieve the highest rating, “platinum.” Qualified programs may also receive an accreditation at the gold, silver, or bronze level depending upon the results of an audit by the ITI Accreditation Board. The comprehensive framework for evaluating JATCs provides the programs with the means to undertake self-study and analysis to determine whether training-program objectives are being

²²⁷ *Id.* at 3-1. If, for example, an assessment of whether a fire and smoke damper technician were invalid, it would not test whether the candidate’s skill and knowledge satisfy the job qualifications and requirements. If a test is a valid predictor of performance in a specific competency, such as a fire and smoke damper technician, a passing score would indicate that the test-taker is more likely than persons who fail the test to perform well on the job. Validity also describes the degree to which a potential employer or consumer of services can make specific conclusions or predictions about a worker with a certification from an accredited testing organization. In other words, it indicates the usefulness of the test.

²²⁸ *Id.* at 3-5.

achieved, and if necessary, to make changes. Through comprehensive audits on the following criteria, the ITI is able to ensure that JATCs comply with applicable laws and sound operating practices.²²⁹

H. JATCs are Best-Positioned to Adapt their Curricula, as Needed, to State or Local Licensure Requirements

The DOL's goal of creating National Occupational Standards is further undermined by the proliferation of state and local licensure requirements in occupations previously determined to be apprenticeable, particularly in the construction industry.²³⁰ The NCSL study cited above estimates that nearly 25% of the U.S. workforce has employment that requires occupational licensure and that there are "over 1,100 occupations that are licensed across the United States. Some are licensed in all 50 states and others are only licensed in one state."²³¹ Since licensure varies markedly from state to state and within states, development of a standardized national curriculums would not meet the training needs of apprentices, which would include, among other things, the study of local construction codes and preparation for taking licensure examinations. JATCs are best-positioned to adapt their curricula, as needed, to state and local licensure requirements.

The NCLS study identified the construction and health care industries as the two industries that most often require licensure but do not require a bachelor's degree to obtain

²²⁹ Accreditation of Joint Labor/Management-Sponsored Sheet Metal and Air Conditioning Industry Apprenticeship and Journeyman Training Programs: A Policy Manual, July 2016.

²³⁰ See § 29.14(a)(1), National Program Standards, which states that: (a) *In general*. National Program Standards for Apprenticeship must:

(1) train apprentices for an occupation that is not ordinarily subject to Federal, State, or local licensing requirements.

²³¹ NCSL study at 14.

licensure – i.e., apprenticeable occupations. In reaching this conclusion, NCLS identified the 32 occupations with the following characteristics: 1) the occupation must be licensed in at least 30 states; 2) the occupation must require less than a bachelor’s degree for initial licensure; 3) the occupation must have a projected average or above-average employment growth over the next 10 years; and 4) the occupation must include more than 10,000 employees nationally.²³² More than half of those occupations are primarily in the construction industry and the health care industry.²³³ Construction occupations include: 1) electricians, 2) pipefitters and steamfitters, 3) plumbers (journeymen), 4) construction and building inspectors, 5) security and fire alarm systems installers, 6) heating, air conditioning, and refrigeration mechanics and installers; 7) heavy and tractor-trailer truck drivers,²³⁴ and 8) “general contractor.” NCLS study “collapsed” various occupations into the “category of general contractor.” Those occupations include “carpenter/cabinet contractor, cement finishing contractor, drywall installation contractor, floor sander contractor, glazier contractor, insulation contractor, iron/steel contractor, mason contractor, painting contractor, sheet metal contractor, terrazzo contractor, paving equipment operator and door repair contractor.”²³⁵

²³² *Id.* at 14.

²³³ The NCLS study chose not to include preschool and vocational teachers because the “licensing complexity” would “complicate their ability to be accurately captured within the database.” “Teacher assistant” is, however, included in the 32 occupations identified. NCLS study at E-2.

²³⁴ Workers in occupation of heavy and tractor-trailer truck drivers may employed in the construction industry and/or transportation industry.

²³⁵ NCSL study at E1. The health care occupations identified in the NCSL study that require licensure include: 1) respiratory therapists, 2) dental hygienists, 3) radiologic technologists, 4) emergency medical technicians, 5) pharmacy technicians, 6) veterinary technicians, 7) licensed practical and licensed vocational nurses, 8) certified nursing assistants, 9) occupational therapy assistants, and 10) physical therapy assistants. The NCSL study further states that occupations in the area of personal services commonly require licensure, such as 1) barbers, 2) hairdressers, hairstylists and cosmetologists, 3) manicurists and pedicurists, 4) massage therapists, and 5) skin care specialists (estheticians). The remaining occupations identified in the NCSL study include: private detectives and investigators, security guards, insurance sales agents, bus drivers (school), bus driver (city/transit), real estate sales agent, real estate appraiser, and drinking water treatment plant and systems operators.

I. The DOL's Development of an Institutionalization Plan Based on the German Model is Unsubstantiated and Confuses Correlation with Causation

In relying on the German model as a basis for its institutionalization plan, the DOL makes assumptions that confuse correlation with causation. The NPRM states, for example, that “Participation in apprenticeship programs is greater in Germany than in the United States, indicating that quality labor standards would unlikely decrease apprenticeship participation in the United States and could potentially make apprenticeship more attractive.”²³⁶ This assumption about the potential for growth in apprenticeship in the United States based on the German model does not take into account that there are great differences in the two systems that have historically made apprenticeship far more attractive in Germany than in the United States. Those differences include free university and vocational training in Germany; generous government funding for the key costs of apprenticeship in Germany, such as training facilities and instructors; well-developed collaborative networks between the German government and other participants in providing apprenticeship (which have developed over a period of more than 50 years); and differences in occupational prerequisites in the United States and Germany.²³⁷ Extensive research comparing the apprentices in the two countries describes key factors that exist in Germany but not in the United States:

- The German government “finances, supervises, and monitors the public vocational school system by providing the framework curriculum, facilities, and teachers.”²³⁸

²³⁶ 89 *Fed.Reg.* at 3250.

²³⁷ Vast differences in health care coverage may also influence career choices in Germany and the United States. The German system is described in the following article by Miriam Blümel and Reinhard Busse, Department of Health Care Management, Technische Universität Berlin: <https://www.commonwealthfund.org/international-health-policy-center/countries/germany>

²³⁸ *Bridging German and US Apprenticeship Models*, at 5, *supra* at 41.

- Occupational licensing is a government expense in Germany.²³⁹
- Germany removed all tuition fees for undergraduate students at public universities in 2014.
- The Vocational Training Act of 1969 facilitated a “tight-knit alliance” between the German government, the German education system and industry that has collaborated to “devise a combination of academic theory and practical work experience for over 330 occupational standards that are modified each year based upon changes of technology, working environments and customers needs.”²⁴⁰ This law is reinforced the “reinforced by tight certification standards.”²⁴¹
- Certification for most middle-skill occupations or trades **can be only obtained through a registered apprenticeship**. Bakers, carpenters, electricians, and hairdressers, for example, cannot open their own businesses without having **at least a journeyworker card** after the completion of three years of training and assessment.²⁴² Paralegals, dental, pharmacological, or medical technicians, insurance brokers, and bookkeepers are other occupations that require an apprenticeship.
- Germany’s vocational and apprenticeship system builds upon a “school tracking which itself builds upon school tracking that occurs in the 4th grade.”²⁴³

The DOL’s efforts to replicate aspects of the German model, such as assertion of control over occupational frameworks, curricula, and assessments would not reproduce the statutory, economic, academic, and other conditions that have historically caused the German system to thrive. Finally, absent from the DOL’s comparison of U.S. programs to those in Germany is an

²³⁹ International Labour Organization (2019). *Preliminary Review of Country Studies on Occupational Licensing: Benefits and Shortcomings in Limiting Entry in the Labour Market*, at page 9. https://www.ilo.org/wcmsp5/groups/public/---ed_emp/---ifp_skills/documents/publication/wcms_818228.pdf

²⁴⁰ Embassy of the Federal Republic of Germany (2015). *The Skills Initiative: Expanding Apprenticeship in the U.S.—Lessons from the German Dual Education System*: <https://www.germany.info/blob/649542/35e0d1e2c95155704105b9013dd279bb/skills-whitepaper-data.pdf>

²⁴¹ Eric Hanushek (2017). Emulating Germany’s Apprenticeship System Won’t Make America Great Again. *Education Next*.

<https://www.educationnext.org/emulating-germanys-apprenticeship-system-wont-make-america-great/#:~:text=The%20expansion%20of%20apprenticeships%20may,deep%2Dseated%20U.S.%20skill%20problem.>

²⁴² *Can the German Apprenticeship Model Fix America's Worker Shortage?* at 7-8, *supra* at 76.

²⁴³ Hanushek (2019).

analysis of DEI. There is no discussion in the NPRM of whether Germany is more successful in providing greater opportunities in higher skilled occupation for women and minorities.

J. With the Construction Industry “Hit Particularly Hard,” the German Model is Currently Experiencing an “Acute Shortage” of Trainees as Youth Are Opting for University Education in Greater Numbers

In recent years, Germany has had an “acute shortage” of trainees.²⁴⁴ A recent survey of 15,000 companies by the Association of German Chambers of Industry and Commerce found that 42% of companies were unable to fill all their apprenticeship positions in 2021.²⁴⁵ The shortage of trainees is at an “all-time high.” The German Economic Institute reports that 473,064 new apprenticeship contracts were signed in 2021, representing a 10% drop compared with 2013.²⁴⁶ As of June 2023, 256,000 training places were still vacant compared with 147,000 applicants who had not yet found a job.²⁴⁷ The construction industry is especially hard hit, along with other skilled trades such as plumbing, sanitation, heating, ventilation and air conditioning.²⁴⁸

This shortage stands in stark contrast to the situation about a decade ago when at the John Deere plant in Mannheim, 3,100 young people applied each year for 60 slots. At Deutsche Bank

²⁴⁴ Arthur Sullivan (Sept. 1, 2022). *Europe’s Apprenticeship Powerhouse Loses its Way*:

<https://www.dw.com/en/trainee-shortage-adds-to-german-workforce-woes/a-62974599#:~:text=Germany%27s%20vocational%20education%20system%20has,the%20wider%20economy%20are%20profou>
[nd.](https://www.dw.com/en/trainee-shortage-adds-to-german-workforce-woes/a-62974599#:~:text=Germany%27s%20vocational%20education%20system%20has,the%20wider%20economy%20are%20profou)

²⁴⁵ *Id.*

²⁴⁶ *Id.*

²⁴⁷ Emmanuel Thomas (July 29, 2023). Apprenticeship Drought Hits Germany. *Star Connect Media*:
<https://starconnectmedia.com/2023/07/apprenticeship-drought-hits-germany/>

²⁴⁸ Arthur Sullivan (Sept. 2, 2022). *Trainee Shortage Adds to German Workforce Woes*:
<https://www.newsclick.in/trainee-shortage-adds-german-workforce-woes>

in Frankfurt, there were 22,000 applicants for 425 places.²⁴⁹ There are demographic and macroeconomic trends²⁵⁰ that have contributed to the acute shortage of trainees. One demographic issue is the decline in young workers. Germany today has around 800,000 20-year-olds. Ten years ago, it had one million.²⁵¹ The decrease in the population of the typical candidates for apprenticeship, combined with the desire of youth to opt for a free university education, has contributed to the drought in candidates.²⁵²

XV. THE DOL SHOULD EXEMPT THE CONSTRUCTION INDUSTRY FROM THE PROPOSED NATIONAL OCCUPATIONAL STANDARDS TO AVOID “ADVERSE IMPACTS”

SMART and SMACNA respectfully request that the DOL exempt the construction industry from the processes set forth in proposed § 29.13, *National Occupational Standards*. The construction industry has established its own standards for occupations, with flexibility for updates, as needed, to reflect technological advances on a per skilled trade basis within the industry since the enactment of the NAA. The DOL can best fulfill its intent to “avoid and minimize any adverse impacts to established programs associated with the implementation”²⁵³ of the rule by exempting the construction industry from National Occupational Standards. Without an exemption, JATCs would incur “significant” costs, most of which pertain to

²⁴⁹ *Id.*

²⁵⁰ This macroeconomic trend is also present in the United States where “declines in youth labor force participation reflect the growing importance of education for career success.”²⁵⁰ The “decrease in labor force participation among both 16- to 19-year-olds and 16- to 24-year-olds is thus almost entirely explained by the larger share of young people prioritizing education and training over work.” See Jennifer Sherer & Nina Mast (2023). *Child labor laws are under attack in states across the country*. Economic Policy Institute. <https://www.epi.org/publication/child-labor-laws-under-attack/>

²⁵¹ James Gordon (2023). Germany’s Industrial Skills Shortage: Challenges and Solutions: Apprenticeship Drought Hits Germany. *Raconteur*: <https://www.raconteur.net/insights/germanys-industrial-skills-shortage-challenges-and-solutions>

²⁵² *Europe’s Apprenticeship Powerhouse Loses its Way*.

²⁵³ 89 *Fed.Reg.* at 3141.

standardization, without any offsetting benefits. The DOL estimates that the “first-year and annualized costs for sponsors” in the construction industry are estimated to have a “significant economic impact,”²⁵⁴ particularly for small businesses. The significant costs that JATCs will incur would be for participating in standardization processes that will undermine our stellar programs.

A. The DOL’s Third-Party Contractor for Development of National Occupational Standards Acknowledges that JATCs Have Already Created “High-Quality Systems” in the Construction Industry and Has Decided Not to “Duplicate” Them

Our request for an exemption for the construction industry from the National Occupational Standards rule is supported by a report of the OA’s third-party contractor for the development of National Occupational Standards, which recognizes that JATCs have already created “high-quality system” based on a collaborative process in the industry. The DOL “selected the Urban Institute to produce National Occupational Frameworks in a variety of growing occupations and sectors, which will become the foundation for a gold-standard occupational standards development system through the Registered Apprenticeship Occupations and Standards Center of Excellence.”²⁵⁵ In a report written by Batia Katz (the “Katz Report”), the Urban Institute recognizes that there are “National Guideline Standards, created by joint labor-management apprenticeship programs and other industry groups in a variety of industries but largely the construction industry.”²⁵⁶ The Urban Institute further states that apprenticeship is

²⁵⁴ 89 *Fed.Reg.* at 3141.

²⁵⁵ Batia Katz (May 2023) Creating a Gold-Standard National Occupational Standards Development System. Urban Institute. <https://www.urban.org/research/publication/creating-gold-standard-national-occupational-standards-development-system>

²⁵⁶ *Id.* at 3.

“traditionally associated with construction and other trades,” but “can be a viable option for training workers in a range of growing occupations and sectors, including IT, health care, teaching, and more.”²⁵⁷

The Urban Institute is the “recipient of a cooperative grant” from the Office of Apprenticeship to “create a new technical assistance center to modernize and create new standards for apprenticeship.” Among the tasks of the Occupations and Standards Center of Excellence (AOSC) is to “create 80 National Occupational Frameworks (NOFs) over four years.” In selecting the 80 occupations, the Urban Institute intends to focus on occupations where there is a “significant labor market demand”²⁵⁸ and in “building NOFs for emerging occupations and industries, where registered apprenticeship programs are rare or do not exist today as an apprenticeable occupation.”²⁵⁹ According to the Katz report, the Urban Institute will “also look at occupations in which it is difficult to access jobs without a degree in the field” and will not “duplicate” the existing frameworks in the construction industry”:²⁶⁰

For example, while the building trades in the construction industry are well-known for apprenticeship programs, they have their own **high-quality systems** in place that are uniquely suited to those sectors. Instead of duplicating frameworks for these programs, we focus on other fields.

Further support for exempting the construction industry from National Occupational Standards is a subsequent Urban Institute report, which states that, “with support from the US Department of Labor’s Office of Apprenticeship,” the Urban Institute has developed 43 competency-based

²⁵⁷ *Id.* at 2.

²⁵⁸ *Id.* at 5.

²⁵⁹ *Id.* at 6.

²⁶⁰ *Id.*; emphasis added.

occupational frameworks in nine major “sectors” of the workforce. The construction industry is not among the selected sectors.²⁶¹

B. The Urban Institute’s Decision Not to Duplicate the Construction Industry’s High-Quality Standards is Supported by the Cooperative and Collaborative Networks between Labor-Management RAPs

The Urban Institute’s decision not to duplicate high-quality standards in the construction industry is supported by stark differences between the construction industry and other sectors. The main conditions that the Urban Institute uses to justify development of national standards are absent in the construction industry. According to the Urban Institute, industries in the United States other than construction: 1) lack the “cooperative networks some other countries have for employers to work together”,²⁶² and 2) collaboration between employers is rare, and individual approaches to standards development are more the norm in the US system.²⁶³

SMART-SMACNA JATCs’ high-quality programs that are the product of decades of “cooperative networks” and “collaboration” between labor and management. Based on a collaborative effort between SMACNA and SMART, our programs have well-established mechanisms in place to deliver excellent training in a marketable trade. Through this collaboration, the ITI has, among other things, developed curriculum over a period of 50 years, which anticipates the need for training and re-training as technology evolves. The longevity of this collaboration greatly benefits participating employers and apprentices, as well as

²⁶¹ See Urban Institute, “Competency-Based Occupational Frameworks for Registered Apprenticeship,” which is cited in the NPRM: <https://www.urban.org/policy-centers/center-labor-human-services-and-population/projects/competency-based-occupational-frameworks-registered-apprenticeships> (last visited July 20, 2023).

²⁶² *Id.* at 2.

²⁶³ *Id.* at 3.

journeyworkers who may return for re-training to avoid a decrease in the marketability of their skills as technology changes.²⁶⁴ The cornerstone of excellent training is the opportunity for re-training on an as needed basis so that the journeyworker has the skill sets to perform decades after graduation.²⁶⁵

C. The DOL Appears to Have Delegated Key Functions in its Institutionalization Plan to the Urban Institute Rather than “Overseeing” Development of these Functions with Meaningful Input from All Stakeholders

The DOL delegates to the Urban Institute development of national occupational frameworks even though this function is encompassed within the OA’s duties in the proposed § 29.13(b)(2). In light of the paradigm established in proposed § 29.13(c) for obtaining public input and the OA’s purported “oversight,” it is unclear whether the DOL intends to supplant these proposals, and instead, use the Urban Institute’s more detailed methodology for obtaining stakeholder input in development of national occupational frameworks. It is clear that the Urban Institute has developed protocol for “vetting with industry experts” that is far more comprehensive than proposed § 29.13(c), but the Urban Institute’s protocol does not, however, solicit feedback from the general public. The Katz report includes a section, *Vetting with Industry Experts*, which states that the Urban Institute aims to have “at least seven industry

²⁶⁴ Studies of apprenticeship programs recognize the need for development of skills that will enable graduates to adapt to an ever-changing economy as technological advances render some vocational skills outdated or obsolete. See Russ Juskalian, “Rebuilding the Ausbildung”, *MIT Technology Review*, Jul/Aug 2018, Vol. 121, Issue 4, which states that some experts warn that Germany’s vocational system will struggle to adapt as the economy grows more dependent on artificial intelligence and robotics and that it could “shackle much of the workforce to skills that will soon be outdated.” The author quotes Eric Hanushek, an economist at Stanford University, as stating that “Germany has shown that they can prepare people for a range of jobs today and over the next decade. What they haven’t shown is that they are preparing people who are as adaptable when the economy changes.”

²⁶⁵ Middle-aged and older Americans suffer significant discrimination based upon age; they should not be further disadvantaged by attempting to market obsolete skills in a changing economy. See Victoria A. Lipnic, Acting Commissioner, EEOC. *The State of Age Discrimination and Older Workers in the U.S. 50 Years After the Age Discrimination in Employment Act (ADEA)*. <https://www.eeoc.gov/reports/state-age-discrimination-and-older-workers-us-50-years-after-age-discrimination-employment>

experts vet each framework to ensure” and that it has “captured a consensus on the important features of the occupation.”²⁶⁶ The Katz report also describes Urban Institute’s process for “developing the curriculum” (a DOL function set forth § 29.13(b)(3)), in stating that it creates “standard instructional curriculum that can be used or customized by employers and sponsors in concert with educational providers.”²⁶⁷ To “establish the RTI,” the Urban Institute “consults a range of training providers, including college and noncollege educational organizations, to determine which courses are essential to apprentices learning their trade.”²⁶⁸

D. The DOL Lacks a Plan, the Internal Expertise, and/or Resources to Develop “Minimum Labor Standards of Apprenticeship” for Each “Suitable” Occupation, Particularly for Skilled Trades in the Construction Industry

The DOL is not an expert in each of the 1,100 occupations that are currently recognized as apprenticeable and lacks the internal expertise and resources to specify and/or limit the “work processes” encompassed within an occupation or the most effective curriculum for training workers to achieve mastery. For skilled trades in the construction industry, this process is particularly complex; no single group of experts develops frameworks, curricula, and assessments for all the trades in the construction industry. Indeed, there are recognized experts for various competencies within each skilled trade.

The NPRM contemplates that industry stakeholders will be involved in developing National Occupational Standard for Apprenticeship, but the DOL has not proposed a viable or specific plan for involvement of industry stakeholders nor does it purport to have the internal expertise to develop national standards. In light of the absence of a plan for inclusive and

²⁶⁶ Katz Report, at 9.

²⁶⁷ *Id.*

²⁶⁸ *Id.*

meaningful industry vetting in developing occupational frameworks, curricula, and assessments for each suitable occupation, it appears that the DOL grossly underestimates the enormity of the standardization effort.

E. The DOL’s General Observations about the Alleged Value of Standardization May be Germane to Public Sector RAPs but are Inapplicable to the Construction Industry

The DOL concedes that it is “unable to quantify the anticipated benefits due to data limitations and therefore is providing a qualitative description of those benefits.”²⁶⁹ The NPRM makes general observations about the alleged value of standardization, which that are not applicable to the construction industry and appear to be related to other industries, such as education apprenticeship to address teacher shortage,²⁷⁰ and/or CTE. For example, the NPRM asserts that “States also would have the opportunity to create and join an interconnected network of industry intermediaries at the national and State level to facilitate effective industry engagement and support efforts for program sponsors to better integrate equity into programs.”

²⁷¹ This may be true for educational apprenticeships since the Secretaries of the U.S. DOL and U.S. ED jointly recommended in an August 31, 2022 letter²⁷² that state departments of education

²⁶⁹ *Id.* at 3227.

²⁷⁰ See *How Can Registered Apprenticeship Address Teacher Workforce Challenges and Shortages?*
<https://www.apprenticeship.gov/educators>

²⁷¹ See 89 *Fed.Reg.* at 3219: “States also would have the opportunity to create and join an interconnected network of industry intermediaries at the national and State level to facilitate effective industry engagement and support efforts for program sponsors to better integrate equity into programs.”

²⁷² <https://www.apprenticeship.gov/sites/default/files/22-0119-joint-dcl-signed-ed.pdf>

serve as program sponsors. In the construction industry, by contrast, state departments of education do not serve as sponsors of RAPs.

XVI. SMART AND SMACNA OPPOSE THE BROAD EXEMPTION AUTHORITY VESTED IN THE ADMINISTRATOR FROM ALL STANDARDS IN SUBPART A

The Department seeks public comment on how sponsors may use the exemption provision in proposed § 29.23²⁷³ and the “criteria the Department could use to establish when good cause may be found.”²⁷⁴ As proposed, this rule broadly empowers the Administrator to grant exemptions from “any or all”²⁷⁵ provisions in subpart A for “good cause.” The NPRM further states that the Administrator would retain the “full and exclusive authority to evaluate and grant exemptions from the provisions of subpart A.”²⁷⁶ SMART and SMACNA oppose this grant of open-ended authority to the Administrator.

A. The Exemption Authority in Proposed § 29.23 is Too Broad and Lacks Necessary Parameters to Ensure that the Interests of Apprentices are Safeguarded and that There is Transparency and Fairness in the Process

SMART and SMACNA oppose the exemption proposal because it includes no limitations on the Administrator’s authority to grant them. As discussed below, when the DOL has granted exemptions from specific provisions in part 29 or part 30 in other rulemakings, it has done so categorically based on an entire industry affected or the number of apprentices that are trained by

²⁷³ 89 *Fed.Reg.* at 3245.

²⁷⁴ *Id.* at 3190.

²⁷⁵ *Id.* at 3190.

²⁷⁶ *Id.*

a RAP. Uncontained discretion has never been vested in the Administrator. The DOL has never authorized the Administrator to exercise open-ended exemption authority with no parameters or guideposts to ensure that the interests of apprentices are not imperiled and that there is transparency and fairness in granting them. We note that not a single safeguard in subpart A is excluded from the exemption authority

B. The DOL Admits It Cannot “Project” How the Administrator’s Authority Will be Exercised

The DOL concedes that it is “unable to project how many exemptions would be requested and granted, as well as what provisions the exemptions would be for” and that it is “unable to estimate the potential cost savings resulting from exemptions.”²⁷⁷ In light of these concessions, it appears that the risks associated with the broad exemption outweigh any contemplated gains since the DOL has no current projections of what they might be. No such waiver provision exists in current part 29 and the DOL has provided no examples of the circumstances that might warrant an exemption. The only reference in the NPRM to possible limitations on the Administrator’s exemption authority regarding provisions in subpart A is in the DOL’s description of proposed § 29.7, *Occupations suitable for registered apprenticeship*. The NPRM states that the DOL has decided not to “permanently exempt existing occupations beyond the provisions described in proposed § 29.7(h) because the Department wants to ensure a process where all occupations remain updated to the needs of industry to ensure the training of apprentices remains at the highest quality possible.”²⁷⁸

²⁷⁷ *Id.*

²⁷⁸ *Id.* at 3141.

C. Prior Exemptions in Part 29 and Part 30 Have Been Categorical

The current rulemaking is the DOL’s fifth effort to modify the safeguards for apprentices in part 29 or part 30. As discussed above, in the 2016 EEO rulemaking, the DOL granted a categorical exemption from the requirements in § 30.4, *Affirmative action programs*.²⁷⁹ This exemption applies to all RAPs with fewer than five apprentices. The Administrator lacks the discretion to exempt RAPs with five or more apprentices for “good cause.” There is thus no potential for unfairness or lack of transparency. In the 2019 IRAP rulemaking, the DOL excluded “construction activities” from subpart B of part 29. The Administrator was not vested with broad discretion to determine whether other industries should be exempted from IRAP rules.

XVII. THE DOL SHOULD WITHDRAW SUBPART B, “CAREER AND TECHNICAL EDUCATION” IF IT DOES NOT CLARIFY THAT CTE IS A PATHWAY RATHER THAN AN “ADDITIONAL MODEL OF APPRENTICESHIP”

SMART and SMACNA strongly encourage the DOL to withdraw Subpart B for the reasons detailed below. If the DOL declines to withdraw Subpart B in its entirety, we recommend that the DOL:

- Use the term “CTE pathway”²⁸⁰ rather than “CTE apprenticeship,” which incorrectly describes the progression (pathway) from CTE programs to RAPs and appears to be a misnomer since unpaid work-based learning, as defined in the Perkins Act, and on-the-job-training serve entirely different functions.
- Require that a CTE program maintain a “documented partnership with at least one registered apprenticeship program.”²⁸¹

²⁷⁹ 29 CFR § 30.4(d).

²⁸⁰ The NPRM states that one of its purposes is to “more clearly establishing critical **pipelines** to registered apprenticeship programs, such as registered career and technical education (CTE) apprenticeships.” 89 *Fed.Reg.* at 3118 (emphasis added).

²⁸¹ See proposed definition of “*Pre-apprenticeship program*,” which requires that it “maintains a documented partnership with at least one registered apprenticeship program.”

- Exempt the construction industry from the on-the-job training requirements in the CTE standards. As discussed below, “CTE apprenticeship” prepares high school students to work as unskilled workers in the construction industry and is, thus, contrary to the proposed anti-splintering principles.

A. The Sole Purpose of the NAA is to Safeguard the Welfare of “Apprentices,” Not to Regulate Functions Delegated to the Department of Education Under the Perkins Act

SMART and SMACNA urge the DOL to withdraw subpart B of the rule because Congress has not given the DOL the power under the NAA to promulgate apprenticeship standards for persons who are not apprentices and “CTE apprentices” are not, in fact, “apprentices” under the NAA. Furthermore, Congress expressly delegated administration of CTE to the Department of Education under the Perkins Act.²⁸² While the DOL “consulted” with the Department of Education in the “development of the proposed registered CTE apprenticeship model,” Congress has not delegated the authority to the DOL to promulgate regulations administering the content of CTE programs, such as framework, hours of learning, and other key elements. The DOL acknowledges in the NPRM that the ED is the federal agency with the authority to administer the Perkins Act. The ED is well-equipped to implement CTE in a manner that increases awareness among high school students of the various pathways including, but not limited to apprenticeship, that they may choose to pursue after graduation.

As noted above,²⁸³ the National Apprenticeship Act of 1937 was enacted for the sole purpose of safeguarding the welfare of apprentices. The NAA authorizes the Secretary of Labor to establish labor standards safeguarding the welfare of apprentices, including prescribing

²⁸² See 89 *Fed.Reg.* at 3203: “Consistent with statutory Perkins requirements **as administered by ED**, Perkins-eligible recipients and agencies that provide administrative and programmatic oversight would be required to ensure that rigorous academic standards are developed, implemented, successfully met, and continuously refined to provide CTE students with educational outcomes that prepare them for career pathways in high-demand industries that offer good jobs.” Emphasis added.

²⁸³ See pages 7 and 75.

policies and procedures concerning registration, cancellation, and deregistration of apprenticeship programs. Part 29, which effectuates the DOL’s statutory authority, was initially promulgated in 1977 and updated in 2008 to, among other things, “enhance program quality and accountability.”²⁸⁴ In the Final Rule rescinding IRAPs,²⁸⁵ the DOL correctly described the narrow scope of its authority under the NAA: (1) formulate and promote the use of labor standards necessary to safeguard the welfare of apprentices and to encourage their inclusion in apprenticeship contracts; (2) bring together employers and labor for the formulation of programs of apprenticeship; and (3) cooperate with State agencies engaged in the formulation and promotion of standards of apprenticeship. 29 U.S.C. § 50. This NPRM is the OA’s fourth rulemaking to amend part 29. The first rulemaking occurred in 1977.²⁸⁶ After a 30-year hiatus, the DOL issued an NPRM to amend part 29 in 2007, and another in 2019 (rescinded in 2022). The DOL’s adoption of IRAP regulations was an aberration from a one-track system of apprenticeship. As explained below, withdrawal of subpart B would avoid creation of another IRAP.

B. To the Extent that the DOL Views “CTE Apprenticeship” as an “Additional Model of Apprenticeship,” SMART and SMACNA Strongly Urge the DOL to Withdraw Subpart B to Avoiding Creating a Two-Track Apprenticeship System

The NPRM states that the DOL proposes to establish regulations for an “additional model of apprenticeship”²⁸⁷ that “aligns State- approved CTE programs, in particular those funded

²⁸⁴ 2008 Final Rule, at 64402.

²⁸⁵ Final Rule, *Apprenticeship Programs, Labor Standards for Registration*, 87 *Fed.Reg.* 58269, (Sept. 26, 2022).

²⁸⁶ Final Rule, 42 *Fed.Reg.* 10139 (Feb. 18, 1977).

²⁸⁷ 89 *Fed.Reg.* at 3123.

under the Perkins program, with foundational elements of apprenticeship.”²⁸⁸ While CTE may serve a valuable function as a **pathway** to apprenticeship and future careers, it is incorrect to characterize it as an “additional model of apprentice. Indeed, “work-based learning,” as defined in Perkins V and its implementing regulations, is not OJT. As discussed above, an indispensable function of true apprenticeship is OJT, as recognized by the DOL in restoring the requirement that a RAP include a minimum of 2,000 hours of OJT in proposed § 29.8(a)(4)(i). The conflation of these two separate concepts – WBL and OJT - threatens to establish a two-track apprenticeship system, which the DOL soundly rejected in rescinding IRAP. The DOL has once again expanded upon its limited authority under the NAA – safeguarding the interest of apprentices – to encompass aggressive efforts to utilize registered apprenticeship as a vehicle to increasing the skilled labor workforce and opening opportunities for disadvantaged populations. These are important goals but should not be achieved at the expense of well-established RAPs in the construction industry.

1. The Diversion of DOL Resources to a Department of Education Program (and Function) Would Undercut its Mission to Safeguard the Interests of Apprentices

In rescinding IRAP, the DOL acknowledged that its efforts and resources should be focused on Registered Apprenticeship, which has proven to be highly successful for both industry and workers and incorporates valuable quality standards and worker protections.²⁸⁹ Through this NPRM, the DOL is simultaneously assuming ED functions while imposing its own

²⁸⁸ *Id.*

²⁸⁹ Final Rule, IRAP Rescission, 87 *Fed.Reg.* at 58270.

oversight and quasi-governmental “monitoring” functions upon group RAPs through proposed § 29.8(b).

2. The DOL Has Not Undertaken a Pilot Program of the “Additional Model” in an Industry Where There are a Limited Number of Registered Apprentices to Test the Feasibility of Subpart B

If the DOL decides to create a two-track apprenticeship, it should undertake a pilot program in an industry in which there are a limited number of registered apprentices. This approach would avoid undermining existing RAPs. In the IRAP context, the Task Force’s Subcommittee on Administrative and Regulatory Strategies²⁹⁰ to Expand Apprentice recommended that implementation of an IRAP should “begin with a pilot project in an industry without well-established programs.” The Task Force adopted this recommendation, “Recommendation 14: Pilot Program,” stating that:

The Industry-Recognized Apprenticeship program should begin implementation with a pilot project in an industry without well-established Registered Apprenticeship programs. This would test the process for reviewing certifiers and would help the Federal Government better understand how to support industry groups working to develop standards and materials for Industry-Recognized Apprenticeship programs.

If the Trump DOL had followed that recommendation, the DOL could have avoided issuance and rescission of the IRAP rule.

The Task Force’s Report relied on the expertise of the construction industry²⁹¹ in drawing a clear distinction between industries in which apprenticeship is well-established and those in

²⁹⁰ In accordance with the Presidential Executive Order Expanding Apprenticeships in America, issued on June 15, 2017, the Secretary of Labor created and chaired the Task Force on Apprenticeship Expansion to “identify strategies and proposals to promote apprenticeships, especially in sectors where apprenticeship programs are insufficient.”

²⁹¹ The Task Force was comprised of 20 members, including four from the construction sector. Sean McGarvey, President, North America’s Building Trades Unions, Douglas J. McCarron, General President, United Brotherhood of Carpenters and Joiners of America, and Joseph Sellers, former General President of SMART represented the interests of unions and other signatory contractors. Michael Bellaman, President and CEO, Associated Builders and Contractors, was an open shop representative. Thus,

which it is not.²⁹² Furthermore, the record of its deliberations demonstrates that the Task Force viewed construction apprenticeship as a unique model for other industries to emulate rather than as a target for a pilot program. Former Secretary Acosta confirmed the Administration's understanding that construction programs are unique in the field of private-sector apprenticeship and a role model for other sectors in stating that the "Administration acknowledges the construction and trade field's deep private sector investments into apprenticeship. The Administration's intent is to use the construction and trades industry's experience as a model to expand apprenticeships broadly and widely."²⁹³

3. States Treat CTE as a "Pathway" to Registered Apprenticeships, But Not as "Additional Apprenticeship" Programs

State Departments of Education describe CTE as a pathway to a RAP rather than as a type of apprenticeship. For example, the Washington Office of Superintendent of Public Instruction contemplates that CTE for "Architecture and Construction Career Cluster/Pathways" prepares a student for apprenticeship and other options.²⁹⁴ The Washington Office further states that students in architecture and construction "learn and practice skills that prepare them for diverse post-high school education and training opportunities, from apprenticeships and two-year college programs to four-year college and graduate programs." The Washington Office also states that "Career and technical student organizations are much more than clubs. They provide opportunities for hands-on learning, and for applying career, leadership and personal skills in

the full Committee had the benefit of the expertise of members with extensive knowledge of the importance of well-established apprenticeship programs in the construction industry.

²⁹² *Id.* at 34, Recommendation 14.

²⁹³ *Id.*

²⁹⁴ https://ospi.k12.wa.us/sites/default/files/2023-08/architecture_construction_careercluster.pdf

real-world environments. Participants build their skills by developing projects attending events, and competing regionally and nationally.”²⁹⁵

C. The Use of the Term “CTE Apprenticeship” Appears to be a Misnomer Since it is Not, in Reality, an Apprenticeship

As described below, the use of the term “CTE Apprenticeship” appears to be a misnomer since it is not, in reality, an apprenticeship. This confusion may be the result, in part, of the ACA report’s use of distinct terms interchangeably without regard to their important difference. As a result of conflation of distinct terms, the DOL has created a model that does not exist in any state.

1. The ACA Reports Use Distinct Terms Interchangeably Without Regarding to their Differences

The ACA Final Report (2023) and the ACA Interim Report (2022) recommend that the DOL define “pre-apprentice,” “youth apprenticeship,” and “apprenticeship.”²⁹⁶ The Reports neither suggest a proposed definition of “pre-apprentice” and “youth apprenticeship” nor use other language to clarify that both are pathways for youth. Furthermore, use of other terms such “high school apprenticeship”²⁹⁷ and “high school level apprenticeships”²⁹⁸ that make it difficult

²⁹⁵ *Id.*

²⁹⁶ ACA Final Report at 24: Define “apprenticeship,” “pre-apprenticeship,” and “youth apprenticeship” to ensure common understanding and program quality are addressed. See also Interim Report at 13: Recommendations and Best Practices:

Define “apprenticeship,” “pre-apprenticeship,” and “youth apprenticeship” to ensure common understanding and program quality are addressed.

²⁹⁷ ACA Final Report, at 22: “OA should focus on high school apprenticeship as a critical DEIA strategy.”

²⁹⁸ ACA Final Report, at 33: “Enhance high school level apprenticeships with credit given for direct entry into formal RAPs.”

to understand the types of programs to which the Reports refer.²⁹⁹ Additional confusion is created by the ACA Reports' use of the undefined term "youth apprenticeship" in stating that CTE is an excellent model of "youth apprenticeship."³⁰⁰ The ACA Reports also describe youth apprenticeship as a RAP even though the current regulations do not include a separate category of youth apprentice.

2. "Work-Based Learning" and "On-the-Job Training" Serve Different Functions, With Only the Latter Necessarily Requiring Payment

DOL standards have always recognized on-the-job training as paid employment. On the other hand, the definition of "work-based learning" in Perkins Act and its implementing regulations broadly encompass activities, such as simulations, for which no payment is contemplated:

The term "work-based learning" means sustained interactions with industry or community professionals in real workplace settings, to the extent practicable, or simulated environments at an educational institution that foster in-depth, firsthand engagement with the tasks required in a given career field, that are aligned to curriculum and instruction.³⁰¹

The definition fully recognizes that it may not be "practicable" to conduct WBL in "real workplace settings."

The New York State Work Based Learning Model describes WBL as taking place in school and in workplaces where the "business or community organization essentially becomes a

²⁹⁹ The ACA Reports (page 42) also include "degree apprenticeship" in a heading "Apprenticeship Pathways: Pre-Apprenticeship, Youth Apprenticeship, and Degree Apprenticeship." The Reports describe degree apprenticeship as "credit bearing apprenticeship."

³⁰⁰ See page 9 of the ACA Final Report: "Excellent examples of the youth apprenticeship model include YouthBuild, Job Corps, Career Technical Education (CTE) Centers, and a variety of Workforce Innovation and Opportunity Act (WIOA) youth programs."

³⁰¹ Perkins V, see 20 U.S.C. § 2302(55).

micro-classroom with the emphasis on learning rather than productivity.³⁰² Oregon’s *Work-Based Learning Rubric*³⁰³ states that a WBL experience that contains the following elements exceeds expectations under the state’s rating system:

Students have access to, and participate in a variety of WBL experiences that take place in simulated, virtual, OR in-person settings and have many choices between these options. Program employs evaluation and continuous improvement methods to ensure that students benefit equally from simulated, virtual, and in-person workplace experiences.

In stark contrast to these unpaid activities, the NPRM’s definition of OJT recognizes that it involves paid work at real workplace settings.³⁰⁴

On-the-job training means an organized and systematic form of training **conducted at a workplace or job site** that is designed to provide the apprentice with the hands-on knowledge, skills, techniques, and competencies that are necessary to achieve proficiency in an occupation.

“On-the-job-training” is not a term used in the Perkins Act or the regulations implementing it. In proposing that 900 hours of OJT for “CTE apprentices,” the DOL states in the NPRM that they will “receive the technical, hands-on opportunities to demonstrate their progress and attainment of industry-recognized competencies and skills while also ensuring that CTE apprentices work an age-appropriate number of hours while attending school.”³⁰⁵ The DOL has not identified a single state CTE program that uses the term “on-the-job training” to describe WBL.

³⁰² New York State Work Based Learning Model (updated 8-2023): <https://www.nysed.gov/sites/default/files/wbl-manual.pdf>

³⁰³ <https://www.oregon.gov/ode/learning-options/CTE/careerareas/Documents/Work-Based%20Learning%20Rubric.pdf>

³⁰⁴ Proposed 29 CFR § 29.2, *Definitions*. Emphasis added.

³⁰⁵ 89 *Fed.Reg.* at 3192.

3. *Some States Misidentify WBL as “Youth Apprenticeship” Even Though Paid Employment is Not Involved in the CTE Program*

In *The Blueprint for Maryland’s Future*, the Maryland Department of Labor cites the Youth Apprenticeship Advisory Committee Annual Report 2021.³⁰⁶ The Maryland DOL describes the WBL involved in the program as “youth apprenticeship” even though the high school students do not perform paid work.³⁰⁷ The Report also shows that there is not an expectation that high school students perform trade work during the CTE program regardless of whether the participating trainer is an open shop or union program.

One of the programs funded by the Maryland DOL is with the Baltimore Electricians Joint Apprenticeship and Training Committee (JATC), where Local Union #24 continues “expansion of its apprenticeship program by working with participating local public school systems to offer a School to Apprenticeship pathway.” The IBEW provided the following WBL opportunities for youth entering their senior year and on pace to graduate, none of which involved paid work:

- Participating students have the opportunity to take the first year of the JATC’s related instruction in an online format (up to 50 students); and
- Participants are also provided classroom time and space to work with instructors as needed on both the curriculum and hands-on labs.

Two of the 13 participants in the program pursued registered apprenticeship upon graduation.

4. *The Proposed CTE Apprenticeship Model Proposed does not Exist as a Requirement in Any State*

The DOL has not cited a single CTE program in any state that uses the 540 hours of apprentice-related instruction/900 hours of OJT standard. The NPRM estimates that 540 hours

³⁰⁶ <http://www.labor.maryland.gov/employment/appr/youthapprannrep2021.pdf>

³⁰⁷ Mislabeling trainees who do not perform OJT is a common error.

encompass “not less than 12 postsecondary credit hours as part of the program.” In New York, for example, the CTE “program quality indicator measures the percentage of students in approved programs who complete at least 54 hours of work-based learning.”³⁰⁸ The New York Manual broadly describes WBL to include paid and non-paid experiences. The latter include career fairs, career interest assessments, guest speakers, industry tours, community service/volunteering, job shadowing, informational interviews, mentoring, etc.

5. *A GAO Report and Public Comments in Response to a Department of Education RFI Recognize that There are Significant Barriers to Obtaining WBL Opportunities for High School Students*

Subpart B of the NPRM rule ignores the reality that there are significant barriers to even minimal amounts of paid work that will enable youth to form concrete ideas about future careers. The DOL appears to be acting under a misguided notion that a regulatory change – adoption of subpart B – will remove the significant barriers for work-based learning for minors. As discussed below, these barriers are well-documented in a 2022 GAO report³⁰⁹ and in the 63 public comments submitted in response to a Department of Education’s Request for Information.

The 2022 GAO report on CTE states that there is “limited information on evidence-based strategies” that improve CTE outcomes.³¹⁰ In an effort to build the “evidence base for what work in CTE,” the Department of Education published a Request for Information on “successful approaches for expanding work-based learning opportunities for youth” in December 2020.³¹¹

³⁰⁸ New York State Work Based Learning Model, at 4.

³⁰⁹ CAREER AND TECHNICAL EDUCATION, Perspectives on Program Strategies and Challenges (March 2022). <https://www.gao.gov/assets/gao-22-104544.pdf>

³¹⁰ GAO Report, p. 19

³¹¹ Department of Education, *Request for Information on Expanding Work-Based Learning Opportunities for Youth*, 85 Fed.Reg. 77,456 (Dec. 2, 2020). <https://www.govinfo.gov/content/pkg/FR-2020-12-02/pdf/2020-26483.pdf>

The RFI asked stakeholders a series of questions, including: “What barriers have you seen in your State or community to helping 16- and 17-year-old students gain a WBL experience?” The five major categories of responses to the RFI are: 1) students lack transportation to travel to WBL; 2) employers are not knowledgeable about the work that minors are legally allowed to perform and do not want to risk liability for violations of restrictions on youth employment;³¹² 3) employers believe that the services rendered by students would not be sufficiently valuable to be paid work; 4) the insurance costs – including workers compensation insurance – are a deterrent; and 5) lack of certified work-based learning coordinators. Minnesota Department of Education stated in its comments that the “most common barrier identified by school districts is difficulty in finding time within students’ busy schedules to allow for work-based learning.”

Regarding lack of interest on the part of potential employers, one commenter³¹³ stated that a “critical barrier states and communities we work with to helping 16- and 17-year-old students gain WBL experience is partnering with employers and convincing them to partner with educational institutions to engage in deeper WBL experiences such as career training (i.e., youth apprenticeships and paid internships) for youth under 18-year-old.” The commenter further stated that, “While employers are more willing to provide career awareness opportunities such as serving as guest speakers, job shadows, and providing industry tours, employers generally have more reservations in developing youth apprenticeships and paid internships for youth under 18. In these instances, employers often express concerns relating to liability and insurance for youth

³¹² See GAO Report at 17: “Students’ ability to engage in some work activities can also be limited if employers do not understand the kinds of work that are allowable under child labor and occupational safety laws or if schools and employers have not worked together to create opportunities for students.” See also “In addition to the administrative requirements for hiring minors, you are responsible for knowing the limits on their hours of work and which specific work activities are prohibited. You can be assessed civil penalties or be subject to criminal penalties for violating child labor laws.” <https://lni.wa.gov/forms-publications/fl01-002-000.pdf>

³¹³ GPS Education Partners [GPSEd] is a Wisconsin-based education 501(c)(3) corporation.

under 18-years-old. Employers often also question whether or not students can perform duties that necessitate payment.”³¹⁴

D. If the DOL Does Not Withdraw Subpart B, It Should Clarify that CTE is a Pathway to Apprenticeship and that CTE Programs Must Maintain a Documented Partnership with a RAP

SMART and SMACNA urge the DOL to use the term “CTE pathway”³¹⁵ rather than “CTE apprenticeship” to more accurately describe the progression (pathway) from CTE programs to RAPs since work-based learning, as defined in the Perkins Act, and on-job-training serve entirely different functions. The DOL should also clarify that a CTE program must maintain a “documented partnership with at least one registered apprenticeship program.”³¹⁶ CTE has the potential to serve a valuable function as a pathway to future careers, including through enrollment in a RAP upon graduation and/or completion of a pre-apprenticeship program as a prerequisite. The DOL’s rationale for CTE is largely focused on the benefits to minors – e.g., they are more likely to graduate from high school. The DOL fails to explain why a pre-apprenticeship or a CTE program connected to a RAP would not achieve the same purpose.

In promulgating subpart B of the proposed rule, the DOL has also attempted to target high unemployment rates for individuals in the 16 to 24 age cohort. We fully agree with the DOL’s statement that the years 16 to 18 are “critical for helping students understand and make informed choices for their education and career paths, particularly for youth who do immediately

³¹⁴ *Id.*

³¹⁵ In the preamble, the DOL states that one of its purposes is to “more clearly establishing critical pipelines to registered apprenticeship programs, such as registered career and technical education (CTE) apprenticeships.” 89 *Fed.Reg.* at 3118.

³¹⁶ See proposed definition of “*Pre-apprenticeship program*,” which requires that it “maintains a documented partnership with at least one registered apprenticeship program.”

enter postsecondary education.”³¹⁷ We also agree that CTE serves as valuable function in connecting youth to WBL opportunities that will aid them in staying in school, earning a GED,³¹⁸ or defining their future careers.

1. SMART-SMACNA JATCs Collaborate with School Districts, MC3 Pre-Apprenticeship Programs, and Others to Provide Training that Creates a Pathway to Registered Apprenticeship

SMART-SMACNA JATCs collaborate with high schools, school districts, Multi-Craft Core Curriculum (“MC3”) pre-apprenticeship programs,³¹⁹ and unions representing other mechanical trades to offer training opportunities and pathways to registered apprenticeship. Through these collaborative efforts, journeyworker-instructors have the opportunity to observe the students over a period of weeks, or in some cases, an entire semester or academic year, and are able to advise CTE students on career paths in the construction industry. This connection to the students creates a win-win situation. The students learn about the challenges and rewards of working in the sheet metal industry and the journeyworker-instructors have the opportunity to meaningfully assess “employability” skills (e.g., punctuality and willingness to work hard and as part of a team) and the ability to acquire relevant academic skills (e.g., math as applied to work function) to determine whether individual students are good candidates for apprenticeship.

³¹⁷ 89 *Fed.Reg.* at 3190.

³¹⁸ SMART Local 85, teaches OSHA-10 classes to minors, who voluntarily quit or were expelled from high school, at the MC3 training facility in Atlanta. The MC3 program provides these youth with the opportunity to obtain GED.

³¹⁹ For additional information on NABTU’s MC3 pre-apprenticeship program, see <https://nabtu.org/wp-content/uploads/2017/08/MC3-in-Our-Schools-A-Guide-for-Students-and-Parents.pdf> and <https://nabtu.org/apprenticeship-and-training/apprenticeship-readiness-programs/>

When journeyworker-instructors train students at high schools or at a JATC's training facilities, youth are given the opportunity to use tools of the trade safely under close supervision. Instructors in school system who are not journeyworkers in a skilled trade(s) often lack the training and awareness to be proactive in recognizing and averting risk to the students. In the sheet metal trade, for example, students work with the tools of the trade in school-based "labs." Without close supervision by experts in the trade, the CTE students may be exposed to an unreasonable risk.

Here is a representative sampling of cooperative efforts between SMART-SMACNA JATCs, high schools, school districts, and local BCTDs and their affiliates around the country. JATCs would have the ability to expand these efforts and provide additional students with pathways to registered apprenticeship if federal or state grant money is awarded to JATCs to fund at least a portion of the salaries of journeyworker-instructors.³²⁰

Western Washington

In the summer of 2019, Local 66's JATC launched a six-week pre-apprenticeship program in collaboration with high schools in Western Washington for rising seniors and new graduates. Based on the recommendations of shop or CTE instructors, participating schools nominate a maximum of two candidates for the program and the JATC accepts about 30 candidates, with about 15 at each of Local 66's training facilities. Pre-apprentices attend classes from 6:00 am to 2:30 pm at facilities in Everett and Dupont, during which they receive training on topics in the JATC's curriculum for related instruction (e.g., safety) and hands-on training

³²⁰ Recruitment of instructors who have expertise in industries with higher compensation than school teachers is a challenge for school districts. *See* the Subcommittee on Early Childhood, Elementary, and Secondary Education of the Committee on Education & the Workforce Jan. 18, 2024 hearing, titled, "Preparing Students for Success in the Skills-Based Economy."

with simulators and in welding. Five of the 15 pre-apprentices are selected, based on high performance, for direct entry into the JATC. The remaining pre-apprentices are eligible to apply for entry through the usual application process. All are granted an interview and ten points are automatically added to their interview evaluation, which has a maximum possible score of 150. The pre-apprenticeship program is beneficial to the youth and to the JATC; graduates have particularly high completion rates in the apprenticeship program.

Fort Wayne, Indiana

SMART Local 20, its JATC, and the Fort Wayne SMACNA chapter have implemented, starting with the 2023 to 2024 academic year, a sheet metal program developed in collaboration with Fort Wayne Community Schools. This program provides hands-on training in a safe, controlled environment and classroom instruction for juniors and seniors at the Career Academy, which supports technical education at five high schools in Fort Wayne. SMART and SMACNA, along with signatory employers and the JATC, donated all the equipment needed to establish a sheet metal lab; Fort Wayne Community School pays the salary of the instructor. SMART Local 20's is an "anchor tenant" at the Career Academy; the sheet metal lab has all the equipment needed to facilitate the curriculum, including shears, brakes, slip rolls, turners, stakes, drafting sets, 12 sets of all apprentice hand tools and related academic instruction. After students complete the course work, SMART Local 20 JATC intends to recruit the new graduates as apprentices, with direct entries for qualified candidates into the apprenticeship program.

Northern California

SMART Local 104 JATC in northern California³²¹ is one of many SMART-SMACNA JATCs that participate in an MC3, a comprehensive pre-apprenticeship training program created by NABTU in 2008. Through the Construction Trades Workforce Initiative, the non-profit arm of the BCTDs in Alameda, Contra Costa, and Napa-Solano Counties, Local 104 and 18 other trades participate in collaborative relationships with the Oakland, San Leandro, and Vallejo Unified School Districts. The MC3 program in northern California is designed to enable high school students and other candidates to gain insight into careers in the construction industry by visiting a majority of the training centers of the participating trades based on the pre-apprentice's interests; receive 6 to 12 weeks of high-quality training offered by JATCs in relevant math skills and trade-by-trade hands-on instruction, including simulations at some facilities; and qualify for OSHA-10 and forklift certifications.

Springfield, Oregon

In partnership with the UA and IBEW, SMART Local 16 (Portland, Oregon) provides six weeks of training during each academic year to 18 high school students from the Trades Academy in Springfield, Oregon. The students referred by the school receive hands-on training in a safe, controlled environment at each of the three training centers (UA, IBEW, and SMART) and relevant classroom instruction (e.g., safety and math as applied to the tasks performed). At Local 16's training center, the hands-on experience under the close supervision of a journeyworker involves practicing the following work functions: building ductwork, welding,

³²¹ SMART Local 104's geographic jurisdiction spans 49 California counties from the Oregon border to Ventura County. The local Chapter of SMACNA has collaborated with a vocational high school, Lincoln Construction Academy, in creating a pathway to apprenticeship through CTE. The Academy offers a comprehensive and sequenced course of study that integrates rigorous academics with the sheet metal, mechanical, technical, and hands-on skills needed to prepare students for pre-employment and continuing education.

and installation. By gaining exposure to three trades, students are better able to select the one that best suits their interests and abilities.

Livingston Parish, Louisiana

For many years before the pandemic, SMART Local 214 JATC paid the costs of a full-time instructor and supplied all the equipment, hand tools, and materials for a sheet metal pre-apprentice training program at Doyle High School in Livingston Parish. The program, which was for an entire academic year, used the JATC's first-year apprenticeship curriculum for related instruction at Doyle High School. This program began with 12 students and expanded over the years to provide training to 30 students. Graduating seniors were given direct entry into the JATC as second-year apprentices and were given the right of "first hire" for OJT. Local 214 JATC is currently planning to resume this pre-apprenticeship program.³²² The JATC currently conducts a two to three-week program to expose students at three high schools in Livingston Parish (Doyle, French Settlement, and Walker) to the sheet metal trade and to recruit apprentices. The students have the opportunity to use tools of the trade and materials to make their own metal tool boxes or other items.

2. To Fulfill their Affirmative Action Obligations, SMART-SMACNA JATCs Routinely Engage in Outreach to High School Students to Provide Hands-on Exposure to Career Opportunities in the Sheet Metal Industry

SMART-SMACNA JATCs have supported diverse populations of youth by engaging in the following hands-on activities, which would fall within Perkins V's definition of WBL, to make high school students aware of the job opportunities in the sheet metal industry. Those

³²² The school district temporarily suspended "electives," including Local 214's pre-apprenticeship program, because students fell behind on core academics during the pandemic.

opportunities are provided at training centers under the close supervision and mentorship of JATC instructors; none of the activities are conducted at active job sites. Those activities, which occur throughout the country and are designed to facilitate compliance with part 30, include but are not limited to:

- Local 36's JATC recruits pre-apprentices through the Building Union Diversity/Construction Training Program, which is under the umbrella of the St. Louis Building and Construction Trades Council. In cooperation with eight JATCs, this program offers a five-week pre-apprenticeship course that includes a few days at each of the participating training centers. Upon graduation, the students select a program that meets their talents and interests. BUD has a graduate placement rate of 87%.
- Through the National Association of Women in Construction (NAWIC), Local 206's JATC participates in a summer camp for high school girls, called "Camp NAWIC." The JATC teaches the girls to use hand tools to build tool trays and 3D dinosaurs or copper roses.
- The Kansas City BCTD also targets high school girls by coordinating with NAWIC to conduct a weeklong training for them each year, during which they spend a half to a full day at various training centers, including SMART Local 2's center, depending upon their areas of interest.
- In coordination with the City of Columbus Parks and Recreation, Local 24's JATC participates in a "boot camp" for 12-year-old girls and boys during which they engage in a tape measure exercise, hands-on virtual welding, and a welding activity and build a tool tray.
- Local 10's JATC coordinates with school counselors in public schools in St. Paul and Minneapolis to obtain recommendations on students who would benefit from exposure to the sheet metal trade and then invites those students to its training center to perform hands-on activities.
- SMART Local 27 JATC invites students enrolled at various technical high schools, including Ocean County Vocational School For Welding, Cumberland County Technical Institute, Union County Vocational School, and Burlington County Institute of Technology, to its training facility Farmingdale, New Jersey to expose them to the sheet metal trade. Local 27 also coordinates with One Stop Career Centers to recruit minorities.
- Other recruitment involves cooperation with Women in the Trades, Urban Corps, Job Corps, Youthbuild U.S.A. and SkillsUSA, and other organizations depending upon the demographics of the labor market in which the JATC is located.

E. If the DOL Does Not Withdraw Subpart B in its Entirety, It Should, at a Minimum, Exempt the Construction Industry from the On-the-Job Training Requirements in the Proposed CTE Standards

As stated above, if the DOL does not rescind Subpart B in its entirety, it should exempt the construction industry from the OJT requirements for the reasons set forth below and for the child safety reasons discussed above in section X.

1. If CTE is Not Connected with a RAP, the Work Pathway Created by CTE is for Employment as “Unskilled” Workers, and is Thus, Contrary to Anti-Splintering Principles

“CTE apprenticeship” prepares high school students to work as unskilled helpers in the construction industry, which is a category of worker that is not recognized under Davis-Bacon regulations, and is contrary to anti-splintering principles. The Maryland Youth Apprenticeship Advisory Committee Annual Report 2021 makes clear that the work pathways created by CTE would be contrary to the proposed anti-splintering principles if the DOL does not exempt the construction industry from the OJT requirements in the CTE standards. As stated in the Report, the occupations for which CTE participants would be qualified are “plumber’s assistant” and “electrician’s assistant” or “electrician helper.” One example is the “Pathways to Success Electrical Pre-Apprenticeship Program,” which describes an open shop program that did not involve paid work. As stated in the Report,³²³

In collaboration with these two local public school systems, IEC Chesapeake conducted 200-hour electrical trade pre-apprenticeship programs for the enrolled students, which included a combination of hands-on training and classroom instruction. Each student who successfully completed the program and meets the minimum criteria set by IEC Chesapeake will secure employment as an **electrician**

³²³ Maryland Youth Apprenticeship Advisory Committee Annual Report 2021, at 22 (emphasis added). <http://www.labor.maryland.gov/employment/appr/youthapprannrep2021.pdf>

helper and have a chance to participate in Maryland’s registered apprenticeship Program. Since 2018, these were the fifth and sixth cohorts of students to be served under this initiative.

In the construction industry, “assistants” or “helpers” are unskilled workers who have not completed a formal training program, i.e., a RAP.

2. The Proposed Rule Use of an Industry Skills Framework for “CTE Apprenticeship” Rather Than the Occupation-Based Framework in Subpart A Demonstrates that the RAP Model is Inapposite and that CTE Apprentices are Not, In Fact, Apprentices

The DOL’s use of an industry skills framework for CTE apprenticeship rather than the occupation-based framework in Subpart A demonstrates that the RAP model is inapplicable to CTE in the construction industry. The NPRM explains that “for registered CTE apprenticeship under paragraph (g)(9)(i)(A), the Department would collect an associated industry skills framework with the program rather than the occupation associated with a registered apprenticeship under proposed § 29.25(a).”³²⁴ According to the NPRM, this “difference is based on the unique requirements in subpart B regarding associated industry skills frameworks as the basis for training in registered CTE apprenticeship rather than occupations suitable for registered apprenticeship.”³²⁵

An industry-based approach raises many practical questions that demonstrate that CTE “apprentices” are not, in fact, apprentices. The most salient questions are: 1) which suitable occupation or skilled trade within the construction industry would mentor the CTE apprentice during hands-on training using tools that cause serious injuries when used improperly and/or

³²⁴ 89 *Fed.Reg.* at 3211.

³²⁵ *Id.*

active construction sites (if the DOL does not exempt the construction industry from OJT for “CTE apprenticeship”; 2) which team or composite crew (e.g., mechanical or finishing) would the apprentice assigned; and 3) which ratio of journeyworker to CTE student would be adequate to ensure the safety of the apprentices. Ratios are established by CBA or by law based largely on the hazardous nature of the occupation involved. In the construction industry, the journeyworkers who mentor the apprentice are in the same skilled trade. By contrast, the proposed ratios for CTE students does not describe ratios in connection with a journeyworker in a particular occupation or skilled trade. It appears to allow **anyone** in the workforce to oversee the work of a “CTE apprentice,” in stating that the ratio must be “specific and clearly described as to its application to a particular workforce, workplace, worksite, job site, department, or plant.”³²⁶

3. *SMART and SMACNA Agree with the DOL’s Determination that “CTE Apprentices” Should Not be Treated as “Apprentices” under the FLSA Exemptions from Performing Hazardous Work*

Under the proposed definition, a “CTE apprentice” is not an apprentice for purposes of §§ 4.6(p), 5.2, 5.5(a)(4), and 570.50(b) of this title. Section 570.50(b) exempts “apprentices” from various provisions that forbid employment of minors to perform hazardous work. This acknowledgment supports our arguments that “CTE apprentices” are not, in fact, apprentices and that, apprentices in the construction industry should be at least 18 years old. The FLSA regulations prohibit minors from performing key functions involved in construction (e.g., roofing, hoisting, excavation, demolition, etc.) and other hazardous work. The NPRM concedes

³²⁶ § 29.24(c)(7)(i)(B)

that “CTE apprentices” do not qualify as an apprentice under the FLSA, which requires that a youth must be registered with the Office of Apprenticeship or a State apprenticeship agency.³²⁷

Furthermore, it is clear that the apprentice exemption in FLSA regulations does not apply to industry-based training, as contrasted with occupation-specific training. FLSA regulations exempt registered apprentices (as defined in subpart A) “only when” the minor is registered in an apprenticeable trade:³²⁸

- (1) The apprentice is employed in a craft recognized as an **apprenticeable trade**;
- (2) the work of the apprentice in the occupations declared particularly hazardous is incidental to his training;
- (3) such work is intermittent and for short periods of time and is under the direct and close **supervision of a journeyman** as a necessary part of such apprentice training.

Since CTE “apprentices” do not receive training in an apprenticeable trade and they are not supervised by a journeyworker in such trade, the DOL is correct in concluding that “CTE apprentices” are not apprentices for FLSA purposes.

³²⁷ Section 570.50(b)(4) states that “the apprentice is registered by the Bureau of Apprenticeship and Training of the United States Department of Labor as employed in accordance with the standards established by that Bureau, or is registered by a State agency as employed in accordance with the standards of the State apprenticeship agency recognized by the Bureau of Apprenticeship and Training, or is employed under a written apprenticeship agreement and conditions which are found by the Secretary of Labor to conform substantially with such Federal or State standards.”

³²⁸ 29 CFR § 570.50(b).

XVIII. THE DOL SHOULD CLARIFY THAT THE PROPOSED RECIPROCITY PROVISION DOES NOT INTERFERE WITH THE “NEEDS” REQUIREMENTS IN STATE LAW

SMART and SMACNA encourage the DOL to clarify that the reciprocity provision, 29.26(d) in § 29.26 *Roles and responsibilities of State Apprenticeship Agencies*, that the proposal would not interfere with the “needs” requirement in state law. This requirement is designed to protect the marketability of apprentices in an occupation by avoiding the registration of new programs in a geographic area where the labor market is already flooded with journeyworkers in the same occupation.

The California Labor Code, for example, includes a well-enumerated “needs” requirement, which states that “[p]rograms may be approved whenever the apprentice training needs justify the establishment.”³²⁹ The statute then defines three situations which indicate that a new apprenticeship program is needed. Cal Lab Code 3075(b). The statute also contemplates limits on new programs where there is “substantial overlap in the work processes” of proposed programs and existing programs, especially in building and construction trades and firefighting. This regulation also permits the Chief of the California Division of Apprenticeship Standards (“DAS”) to “hold a hearing on any issue relating to the compliance of a proposed program with federal and state law and regulations” and requires that the Chief provide a written decision to approve or reject an application containing “the reasons for the decision.”³³⁰ This process implements the statutory “needs” requirement and enables its application to proposed apprenticeship programs.

³²⁹ Cal Lab Code 3075(a).

³³⁰ 8 CCR § 212.2(h), (i).

CONCLUSION

SMART and SMACNA appreciate the DOL's efforts to upgrade apprenticeship standards in part 29, particularly the new requirement that prospective sponsors disclose during the registration process their financial capacity and other resources to operate and maintain a RAP. In promulgating the Final Rule, we encourage the DOL to be mindful of the impact of its proposals on JATCs, which play an integral role in achieving the goals of the Bipartisan Infrastructure Law, IRA, and CHIPS Act. We strongly encourage the DOL to target its prohibition on NCAs on the "unequal bargaining power between employers and workers" in the non-union sector, and thereby, avoid depriving workers highly valuable training opportunities offered by JATCs. As discussed above, other rules that have the potential to disrupt our programs and/or divert resources from them are: the National Occupational Standards (including national, standardized occupational frameworks, curricula and assessments); the "additional model of apprenticeship" proposed in Subpart B; the overly broad exemption authority vested in the Administrator; the anti-splintering provisions (which, as written, threaten to create a two-tiered system of wages, greatly depress wages for workers in the lower tier, and limit the ability of apprentices to pursue sustainable careers); and the imposition on group sponsors of the duty to "actively monitor" participating employers for compliance with parts 29 and 30.

March 18, 2024

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8 **BEFORE THE APPRENTICESHIP AND TRAINING COUNCIL**
9 **STATE OF WASHINGTON**

10 In Re: AXIOM CONSTRUCTION &
11 CONSULTING – ARCHITECTURAL
12 SHEET METAL APPRENTICESHIP
PROGRAM

FINDINGS OF FACT,
CONCLUSIONS OF LAW, AND
FINAL DECISION AND ORDER

13 **I. HEARING SUMMARY**

14 This matter came before the Washington State Apprenticeship and Training Council
15 (Council) to consider the proposed standards of Axiom Construction & Consulting (Axiom) for
16 the occupation of Architectural Sheet Metal Worker. Timely objections to the proposed
17 standards were lodged by Western Washington Sheet Metal JATC (WWSM JATC) and
18 Construction Industry Training Council (CITC) (collectively “the Objectors”). The Council
19 confirmed the Objectors’ status as competitors and voted to adjudicate the matter internally. *See*
20 WAC 296-05-011(2)(c).

21 A hearing was held before presiding officer Ed Kommers on February 1, 2021; February
22 5, 2021, March 8-9, 2021; March 11, 2021; and April 27-28, 2021. Axiom was represented by
23 Josh Brittingham and Chris Hilgenfeld from Davis Grimm Payne & Marra. WWSM JATC was
24 represented by Kristina Detwiler and Alea Carr from Roblee Detwiler PLLP. CITC was
25 represented by Brian Padgett from Employer Solutions Law. The Department of Labor and
26 Industries (Department) was represented by the Office of the Attorney General, per Eric
27 Lawless, Assistant Attorney General.

1 Axiom presented the testimony of Brent Brown, Michael Kramer, and Jeff Palmer.
2 WWSM JATC presented the testimony of Jeff Reinhardt and Kenneth Branson. CITC presented
3 the testimony of David McFerren. The Department presented the testimony of Jody Robbins.

4 The Council admitted Axiom's Exhibits 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 18, 20,
5 22, 23, 25, 26, 27, 28, 31, 32, 33, 35, 36, 37, 38, 39-R (Revised), 41, and 42. The Council
6 admitted WWSM JATC's Exhibits P, Q, W, Y, and Z.

7 The Council, having reviewed the transcript of the proceedings, and having considered
8 the exhibits and briefing submitted by the parties, hereby enters the following Findings of Fact,
9 Conclusions of Law and Decision, which is the final order of the Council.

10 **II. FINDINGS OF FACT**

- 11 1. Axiom is an architectural sheet metal contractor that works throughout Washington.
12 Tr. 13, 133, 699. Architectural sheet metal is part of the sheet metal industry. Tr.
13 1047. On building exteriors, this work includes roofing, architectural cladding, and
14 profile siding. Tr. 1047. On building interiors, it includes metal handrails, ornamental
15 work, corner guards, stainless steel counters, louvers, and cornice work. Tr. 1047.
16 Some contractors in Washington perform only architectural sheet metal work. Tr. 991-
17 93.
- 18 2. In March 2019, Axiom filed a request for approval of proposed apprenticeship
19 standards for the occupation of Architectural Sheet Metal Worker. Axiom also filed a
20 related/supplemental instruction plan.¹
- 21 3. Axiom's proposed state apprenticeship program for Architectural Sheet Metal
22 Worker consists of 9,000 hours of on-the-job training. The program's proposed work
23 processes include 1000 hours dedicated to general sheet metal work; 1,000 hours to
24 operation of hand and power tools; 2,500 hours to architectural sheet metal work;
25 1,000 hours to installation of weather proofing products; 1,000 hours to installation of
26 composites, extrusions, phenolics, fiber cement products & associated components;
27 500 hours to soldering and welding; 500 hours to rigging and signaling as pertaining
to the trade; 750 hours of computer training; and 750 hours to safety and hazmat
training. Ex. 3.
4. The Council has not previously recognized "Architectural Sheet Metal Worker" as a
stand-alone apprenticeable occupation. Instead, it has recognized the occupation of
"Sheet Metal Worker," which includes architectural sheet metal among its work
processes. As reflected in approved state apprenticeship standards, the work processes

¹ After filing its request for approval of its state program, Axiom asked the United States Department of Labor to approve two federal Architectural Sheet Metal Worker apprenticeship programs in Idaho and Washington. Ex. 1, 41. The Department of Labor approved the federal Idaho program in December 2019 and the federal Washington program in August 2020. Based on the record, it appears these Architectural Sheet Metal Worker apprenticeship programs are the first of their kind. *See* Tr. 265-66.

for this occupation include general sheet metal work; operation of hand and power tools; architectural sheet metal work; specialty installation and specialty work; industrial sheet metal work; air conditioning and heating; soldering, welding, brazing, and plastic welding; rigging and signaling as pertaining to the trade; non-destructive testing and QaQc; air balance work; computer training; workplace safety; and indoor air quality. *See* Ex. 25 at 17-18; Ex. 26 at 12; Ex. 27 at 12-13; Ex. 28 at 11-12.

5. All approved Sheet Metal Worker apprenticeship programs train extensively in architectural sheet metal work. *Id.*; Tr. 917-18, 930, 937-38, 946, 1050. Like apprentices in Axiom's proposed program, apprentices in these programs receive training in building sciences, thermal bridging, and weather resistant barriers. Tr. 937-38. Graduates are able to perform architectural sheet metal work in the industry at a journey level.² *See* Tr. 1050-51.
6. Sheet metal workers also perform other work besides architectural sheet metal work. Apprenticeship programs for this occupation train extensively in industrial sheet metal and HVAC work. In their first two years, apprentices are rotated through several different contractors to give them experience in industrial shops, HVAC shops, and architectural sheet metal shops. Tr. 932-33. This permits them to see all the facets of the sheet metal worker trade. *Id.* A worker with experience in only architectural sheet metal (and not HVAC and industrial sheet metal) would not qualify as a journey-level sheet metal worker. Tr. 952, 1001, 1103-04.
7. The Architectural Sheet Metal Worker occupation in Axiom's proposed standards will perform only a subset of the work of the Sheet Metal Worker occupation. On-the-job training for apprentices in Axiom's proposed program would not include HVAC work or industrial sheet metal work applications. *See* Ex. 3. As envisioned by Axiom, graduates of its program will perform only architectural sheet metal work.
8. The Department performed a technical review of Axiom's proposed apprenticeship standards. The Department determined that the standards did not meet the criteria established by RCW 49.04 and WAC 296-05.³
9. The Council received multiple objections to Axiom's proposed standards. The Council voted to adjudicate the matter internally.

III. CONCLUSIONS OF LAW

1. The Council has jurisdiction over the subject matter and the parties to this action, pursuant to RCW 49.04, RCW 34.05, and WAC 296-05.
2. The Council is authorized to approve apprenticeship programs. RCW 49.04.010. When new apprenticeship program standards are proposed, the Council considers whether to approve the standards. WAC 296-05-011. Apprenticeship standards contain "specific provisions for operation and administration of the apprenticeship

² Journey level means that the worker has "sufficient skills and knowledge of an occupation to be recognized by a state or federal registration agency and/or an industry as being fully qualified to perform the occupation." WAC 296-05-010 ("Journey level").

³ The Department's determination during its technical review is included solely for background purposes. Whether apprenticeship standards meet the requirements of RCW 49.04 and WAC 296-05 are legal questions that are solely the province of the Council. When adjudicating these issues, the Council does not defer to the Department's technical review.

program and all terms and conditions for the qualifications, recruitment, selection, employment, and training of apprentices.” WAC 296-05-003 (“Standards”). To be eligible for registration, apprenticeship program standards must conform to WAC 296-05. RCW 49.04.050.

3. A request for Council approval of a new apprenticeship program is an application for a “license” under the Administrative Procedure Act. *Seattle Building and Constr. Trades Council v. CITC*, 129 Wn.2d 787, 804 (1996). A license applicant bears the burden of proving compliance with all statutory and regulatory requirements for a license. *Black Ball Freight Service, Inc. v. Wash. Utilities and Transp. Comm’n*, 74 Wn.2d 871, 875 (1968).

4. The Council only approves apprenticeship program standards for “apprenticeable occupations,” a threshold question when reviewing proposed standards. An apprenticeable occupation is a specified occupation which must:

- a. Involve skills customarily learned in a practical way through a structured, systematic program of on-the-job supervised learning;
- b. Be clearly identified and commonly recognized throughout an industry;
- c. Involve the progressive attainment of manual, mechanical, or technical skills and knowledge which, in accordance with the industry standard for the occupation, would require the completion of at least two thousand hours of on-the-job learning to attain;
- d. Require a minimum of one hundred forty-four hours of related instruction per program year to supplement on-the-job work experience;
- e. Involve sufficient skill to establish career sustaining employment;
- f. Not be part of an occupation previously recognized by the registering agency as apprenticeable.

WAC 296-05-003 (“Apprenticeable Occupation”).

5. Under WAC 296-05-003(f), an occupation is not apprenticeable when it is “part of an occupation previously recognized by [the Council] as apprenticeable.” Thus, a proposed occupation is not apprenticeable when the new occupation is a subset of a single previously recognized occupation, involving no skills or work processes that are not also part of the previously recognized occupation. This provision, which is unique to Washington, prohibits apprenticeship programs from training in occupations that are “carve outs” of occupations previously recognized by the Council as apprenticeable, preventing the segmentation of existing occupations into ever narrowing divisions.

6. The proposed “Architectural Sheet Metal Worker” occupation is not an apprenticeable occupation as defined in WAC 296-05-003. As Axiom admits, it will train in only a subset of the work performed by the Sheet Metal Worker occupation. Graduates of existing apprenticeship programs perform work in industrial sheet metal shops, HVAC shops, and architectural sheet metal shops. And they receive on-the-job training and classroom instruction that prepares them for the unique aspects of these varying work settings. By contrast, Axiom’s proposed Architectural Sheet Metal Worker occupation will perform only architectural sheet metal work, receiving training in only those aspects of sheet metal work necessary to perform this limited aspect of the trade. WAC 296-05-003 prohibits such segmentation of an occupation previously recognized by the Council as apprenticeable.

- 1 7. Axiom’s argument that the Council has approved industry-specific apprenticeship
2 programs for other occupations is unavailing. *See* Axiom Post-Hearing Brief at 11.
3 There is no indication that the issue of apprenticeability was raised in those matters
4 and, in any event, the Council’s approval of separate, unrelated apprenticeship
5 programs has no bearing on whether the Architectural Sheet Metal Worker
6 occupation is an apprenticeable occupation. Similarly, the United States Department
7 of Labor’s approval of Axiom’s federal apprenticeship programs for Architectural
8 Sheet Metal Worker does not render this occupation apprenticeable as a matter of
9 law. Federal law does not require that an apprenticeable occupation “[n]ot be part of
10 an occupation previously recognized . . . as apprenticeable.” *Compare* WAC 296-05-
11 003 (“Apprenticeable Occupation”) *with* 29 C.F.R. § 29.4 (“Criteria for
12 apprenticeable occupations”). While federal recognition may provide some evidence
13 that an occupation is recognized in an industry, it says nothing about whether the
14 occupation is part of a previously recognized apprenticeable occupation.
- 15 8. Nevertheless, Axiom argues that federal law preempts Washington’s law about
16 apprenticeable occupations. It asserts that, because federal regulations contain no
17 requirement limiting apprenticeable occupations to those that are not “part of” a
18 previously recognized occupation, the Council cannot give effect to this aspect of
19 Washington’s law. *See* Axiom Post-Hearing Brief at 13-15. This argument lacks
20 merit. Preemption may be express, the result of an actual conflict of laws, or implied
21 where federal law thoroughly occupies a field. *Hue v. Farmboy Spray Co., Inc.*, 127
22 Wn.2d 67, 79 n.14, 896 P.2d 682 (1995). There is a strong presumption against
23 preemption. *Id.* Axiom points to no express preemption, and federal law specifically
24 contemplates state action in apprenticeship matters, precluding a finding of implied
25 preemption. *Id.*; *see* 29 C.F.R. § 29.2 (“*State Apprenticeship Agency* means an agency
26 of a State government that has responsibility and accountability for apprenticeship
27 within the State.”).⁴ Similarly, there is no actual conflict of laws when it is possible to
comply with both state and federal law. *See Inlandboatmen’s Union of the Pac. v.*
Dep’t of Transp., 119 Wn.2d 697, 708, 836 P.2d 823 (1992). Because any occupation
meeting the requirements of Washington law will likewise meet federal requirements,
there is no federal preemption.
9. Insofar as the Axiom’s proposed apprenticeship program for Architectural Sheet
Metal Worker is merely mislabeled (and is in fact a program for the previously
recognized Sheet Metal Worker occupation), the proposed standards are not
reasonably consistent with existing standards for that occupation. Because Axiom’s
proposed program will train in only a subset of the sheet metal worker trade, it is not
reasonably consistent with existing programs.⁵

⁴ Cases cited by Axiom relate to preemption under the federal Employment Retirement Income Security Act (ERISA). *See* Axiom Post-Hearing Brief at 15 n.11 (citing *Elec. Joint Apprenticeship Comm. v. MacDonald*, 949 F.2d 270, 273 (9th Cir. 1991)). While ERISA contains a broad preemption clause, modern federal decisions have found no preemption of state apprenticeship regulations because such regulations fall beyond the area that Congress intended ERISA to control exclusively. *See Associated Builders & Contractors v. Mich. Dep’t of Lab. & Econ. Growth*, 543 F.3d 275, 282 (6th Cir. 2008); *Willmar Elec. Serv., Inc. v. Cooke*, 212 F.3d 533, 537 (10th Cir. 2000) (noting that earlier decisions “are not persuasive because they preceded the Supreme Court’s delineation of the limits of ERISA preemption in cases such as *Travelers*, *Boggs*, *Dillingham*, and *DeBuono*.”).

⁵ Axiom does not argue its proposed program is reasonably consistent with existing Sheet Metal Worker apprenticeship programs. The Council addresses this alternative theory for the sake of completeness.

10. Axiom's proposed apprenticeship standards for Architectural Sheet Metal Worker do not meet the requirements of RCW 49.04 and WAC 296-05.⁶

IV. DECISION AND ORDER

Based on the foregoing findings of fact and conclusions of law, the request for new standards is DISAPPROVED.

It is so ORDERED.

DATED this 12th day of October 2021.

Ed Hummer

ED KOMMERS, Chair
Washington State
Apprenticeship and Training Council

⁶ Having determined that the Architectural Sheet Metal Worker occupation is not apprenticeable, the Council does not reach the Objectors' arguments that Axiom's proposed program is an improper job site training program, that Axiom did not properly select its apprenticeship committee members, and that the program fails to operate in the best interests of apprentices.

1 **APPEAL RIGHTS**

2 This Order was served on you the day it was transmitted electronically. RCW 34.05.010(19).

3 **Appeal.** Any party may appeal this Order to the Director of the Department of Labor and
4 Industries by filing a notice of appeal, together with any argument in support thereof, with the
5 Director within thirty (30) days of service of this Order. If this Order is not appealed within thirty
(30) days, it is final and binding, and not subject to further appeal. *See* RCW 49.04.065.

6 A notice of appeal should be filed by mailing it to Joel Sacks, Director of the Department of
7 Labor and Industries, P.O. Box 44001, Olympia, WA 98504-4001, or by delivery and receipt at
8 the Department of Labor and Industries, 7273 Linderson Way SW, Tumwater, WA 98501, with a
9 copy to all other parties of record and their representatives. Filing means actual receipt of the
document at the Director's office. RCW 34.05.010(6). A copy shall also be sent to William F.
Henry, Assistant Attorney General, Counsel for WSATC, 800 Fifth Ave., Ste. 2000, Seattle, WA
98104.

10
11 Upon receipt of a notice of appeal, the Director or her designee shall review the record created
12 by the Washington State Apprenticeship and Training Council and shall issue a written
13 determination including his or her findings. A judicial appeal from the Director's determination
may be taken in accordance with RCW 34.05.

14 Orders that are not appealed within the time period specified in this section and RCW 34.05 are
15 final and binding, and not subject to further appeal. *See* RCW 49.04.065.
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This Notice was served on you the day it was transmitted electronically. RCW 34.05.010(19).

Certificate of Mailing

I, Kristen Harris, certify under penalty of perjury under the laws of the State of Washington that I caused to be served via electronic service by e-mail (except as otherwise indicated) to the following:

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Counsel for Apprenticeship Section

WSATC Members (also by e-service)

1
2 DATED this 12th day of October, 2021 at Seattle, King County, Washington.

3
4 

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Summary of Apprentice Expenditures for the Indiana Construction Industry

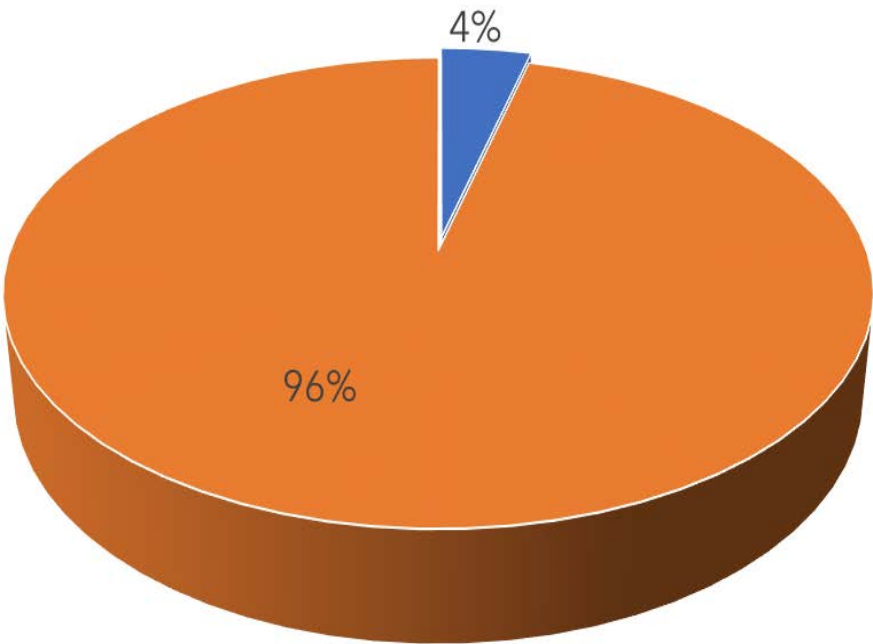


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Phone: (317) 636-0806
www.inbctc.org

Summary of Apprentice Expenditures for Indiana Construction Industry

- The Internal Revenue Service requires that non-profit organizations file annual Form 990's which list their revenue and expenditures.
- These 990 Forms show that \$56,873,080 is spent each year on construction industry training by non-profit organizations located in Indiana.
- The Indiana Union Construction Industry annually invest a total of \$54,410,780 on apprentice training based upon the most recent Form 990's submitted by joint apprentice training programs headquartered in Indiana.
- The non-union construction industry spends an annual total of \$2,462,300 on apprentice training based upon the most recent Form 990's filed by training programs headquartered in Indiana.
- A skilled worker is a craftsman who has graduated from a certified construction apprentice training program.
- These skilled craftsmen are essential for successful completion of public works projects.
- Apprentice training is not essential for minor projects such as residential work, erection of small fences, and handy-man type items.
- The Indiana Union Construction Industry represents 96% of annual apprentice expenditures in Indiana to train and graduate skilled journeymen.
- These apprentice expenditure figures show that the Indiana Union Construction Industry trains and employs the most skilled craftsmen.

Comparison of Total Apprenticeship Expenditures



■ Non-Union	■ Union
\$2,462,300.00	\$54,410,780.00

INDIANA CONSTRUCTION APPRENTICE EXPENDITURES

IRS FORM 990

This summary lists the dollar value reported by each Apprentice Program as total expenses, line 18, on its IRS Form 990. Information reflects the most recent IRS Form 990 which is available through GuideStar, www.guidestar.org.*

Comparison of Total Apprentice Expenditures

Non-Union Construction Industry	\$	2,462,300
Union Construction Industry	\$	54,410,780

Itemization from IRS Form 990's

Non-Union Construction Industry

ABC of Indiana Apprenticeship Trust	\$	1,481,297
Central Indiana Independent Electrical Contractors Inc	\$	276,362
Mechanical Skills, Inc	\$	505,725
Midwest Independent Electrical Contractors Inc	\$	81,499
PHCC-North Central Indiana Association	\$	99,375
South Central Indiana Association Of Plumbing	\$	18,042
Total	\$	2,462,300

* This summary only lists apprentice programs which are headquartered in Indiana for purposes of filing their 990 forms with the Internal Revenue Service. An additional number of apprentice programs, which are headquartered in other states, provide substantial training to apprentices in the Indiana Union Construction Industry. These apprentice programs include the Sprinkler Fitters and Operating Engineers.

Small contractor administered training programs also exist in the non-union construction industry. These training programs, which consist of one to two apprentices at a single contractor, do not file 990's. Consequently, the training expenditures for these programs are not available to the public.

Union Construction Industry

Apprentice Education Trust Local 440 UA	\$	2,303,108
BAC Local 4 Of Indiana & Kentucky Apprentice and Training Program	\$	1,487,626
Bricklayers Loc #4 of IN & KY-Tile, Marble, Terrazzo Finish, Comm Zone 2	\$	113,661
Electrical Joint Apprenticeship And Training Committee Of No IN	\$	619,472
Electrical Joint Apprenticeship Training Committee	\$	1,400,954
Evansville Plumbers Apprentice Training Trust Fund	\$	2,527,616
Finishing Trades Institute Of District Council 91	\$	1,848,987
Fort Wayne Electrical Joint Apprenticeship and Training Committee	\$	585,368
Indiana Laborers Training Trust Fund	\$	6,029,581
IndianaKentuckyOhio Reg Council Of Carpenters Jt Apprentice & Training Fund	\$	11,383,036
Indianapolis Asbestos Workers Joint Apprenticeship Training Trust Fund	\$	277,755
Indianapolis Electrical JATC	\$	2,340,798
Insulators Local 37 Joint Apprenticeship and Training Fund	\$	385,655
Insulators Local Union 41 Joint Apprenticeship Com	\$	190,254
International Association of Bridge S&O Iron Workers Local Union 292	\$	664,503
International Association of Heat and Frost Insulators Local 75 JATC	\$	44,344

International Union Of Operating Eng Local 841 App and Training Trust	\$	2,201,637
International Association of Bridge Structural Ornamental and Reinforcing	\$	313,395
Iron Workers Local 103 Apprenticeship and Training Program	\$	451,733
Iron Workers Union Local #22 Apprentice Fund	\$	921,650
Ironworkers 395 Trust Joint Apprenticeship Training Committee	\$	1,211,893
Joint Apprenticeship Training Committee of Local 166	\$	1,123,890
Lafayette Electrical Joint Apprenticeship and Training Committee	\$	321,359
Lafayette Apprenticeship Building Company LLC	\$	93,227
Local 374 Development And Training Fund	\$	1,274,086
Local 697 IBEW Apprentice	\$	1,803,989
Marion-Kokomo Electrician JATC Joint Apprenticeship and Training	\$	270,435
Muncie Electrical Joint Apprentice	\$	226,179
Northwest Indiana Roofers Joint Apprenticeship	\$	280,615
Operating Engineers Local 103 Apprentshp and Trng Prgm	\$	2,749,306
Plasterers and Cement Masons Apprenticeship Local 692 Training Fund	\$	495,336
Plumbers and Pipefitters Joint Apprenticeship Training Committee	\$	716,179
Plumbers and Steamfitters Educational Trust	\$	1,747,011
Plumbers Local Union 210 Joint Apprentice and Journeyman Upgrade Fund	\$	570,746

Sheet Metal Workers Local No 20 Apprenticeship & Training Trust	\$	3,387,988
South Bend and Vicinity Electrical Joint Apprenticeship and Training Trust	\$	882,672
Terre Haute Electrical JATC	\$	1,009,501
United Union of Roofers Local 106 JATC	\$	62,767
United Union of Roofers Local 119 Joint Apprenticeship And Training Fund	\$	92,468
Union Total:		\$54,410,780

Non-Union Form 990

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No 1545-0047

2018**Open to Public
Inspection****A For the 2019 calendar year, or tax year beginning 07-01-2018, and ending 06-30-2019**

- B** Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
CENTRAL INDIANA INDEPENDENT ELECTRICAL
CONTRACTORS INC

Doing business as

Number and street (or P.O. box if mail is not delivered to street address)

10640 DEME DR RM/STE P

Room/suite

City or town, state or province, country, and ZIP or foreign postal code
INDIANAPOLIS, IN 46236**D** Employer identification number

35-1970815

E Telephone number

(317) 562-1102

G Gross receipts \$ 289,563**F** Name and address of principal officerSHERRI PUCKETT
10640 DEME DR RM/STE P
INDIANAPOLIS, IN 46236**H(a)** Is this a group return for
subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates
included? ☐ Yes ☒ No

If "No," attach a list (see instructions)

H(c) Group exemption number ▶**I** Tax-exempt status ☐ 501(c)(3) ☒ 501(c)(6) (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website ▶ WWW IEC-INDY.ORG**K** Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶**L** Year of formation 1997**M** State of legal domicile IN**Part I Summary**

Activities & Governance

1 Briefly describe the organization's mission or most significant activitiesAPPRENTICE PROGRAM FOR ELECTRICIANS, ONGOING SKILLED UPDATES, EDUCATIONAL PROGRAMS FOR MEMBERS, AND APPRENTICE
TRAINING FOR ELECTRICIANS**2** Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets**3** Number of voting members of the governing body (Part VI, line 1a)**3** 13**4** Number of independent voting members of the governing body (Part VI, line 1b)**4** 13**5** Total number of individuals employed in calendar year 2018 (Part V, line 2a)**5** 11**6** Total number of volunteers (estimate if necessary)**6** 0**7a** Total unrelated business revenue from Part VIII, column (C), line 12**7a** 0**b** Net unrelated business taxable income from Form 990-T, line 34**7b** 0

Revenue

8 Contributions and grants (Part VIII, line 1h)

Prior Year

Current Year

28,539

45,049

9 Program service revenue (Part VIII, line 2g)

0

225,951

10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)

0

144

11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)

17,947

18,214

12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)

46,486

289,358

Expenses

13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)

0

0

14 Benefits paid to or for members (Part IX, column (A), line 4)

0

0

15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)

77,105

167,436

16a Professional fundraising fees (Part IX, column (A), line 11e)

0

0

b Total fundraising expenses (Part IX, column (D), line 25) ▶ 0**17** Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)

47,481

108,926

18 Total expenses—Add lines 13-17 (must equal Part IX, column (A), line 25)

124,586

276,362

19 Revenue less expenses—Subtract line 18 from line 12

-78,100

12,996

Net Assets or
Fund Balances**20** Total assets (Part X, line 16)

109,891

119,705

21 Total liabilities (Part X, line 26)

13,978

10,796

22 Net assets or fund balances—Subtract line 21 from line 20

95,913

108,909

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

**Sign
Here**

Signature of officer

2019-08-22

Date

SHERRI PUCKETT EXECUTIVE DIRECTOR

Type or print name and title

**Paid
Preparer
Use Only**

Print/Type preparer's name

Preparer's signature

Date

2019-08-22

Check ☐ if self-employed

PTIN

PO1673203

Firm's name ▶ SOMERSET CPAS PC

Firm's EIN ▶ 20-1717681

Firm's address ▶ 3925 ROVER CROSSING PKWY STE 300

Phone no (317) 472-2200

INDIANAPOLIS, IN 46240

May the IRS discuss this return with the preparer shown above? (see instructions) ☒ Yes ☐ No

EXTENDED TO NOVEMBER 15, 2019

Form **990****Return of Organization Exempt From Income Tax**

OMB No. 1545-0047

2018Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.

Go to www.irs.gov/Form990 for instructions and the latest information.Open to Public
Inspection**A** For the 2018 calendar year, or tax year beginning and ending**B** Check if applicable

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization**MECHANICAL SKILLS, INC.**

Doing business as

Number and street (or P.O. box if mail is not delivered to street address)

3535 E. MICHIGAN STREET

Room/suite

City or town, state or province, country, and ZIP or foreign postal code

INDIANAPOLIS, IN 46201**F** Name and address of principal officer **DOUG ISLEY**
SAME AS C ABOVE**D** Employer identification number**51-0137823****E** Telephone number**317-352-1189****G** Gross receipts \$**843,140.****H(a)** Is this a group return for subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list (see instructions)

H(c) Group exemption number**I** Tax-exempt status: ☐ 501(c)(3) ☒ 501(c)(6) (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: **HTTP://MECHANICALSKILLS.ORG/****K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other**L** Year of formation: **1978** **M** State of legal domicile: **IN****Part I Summary**

Activities & Governance		Revenue		Expenses		Net Assets or Fund Balances	
1	Briefly describe the organization's mission or most significant activities: THE ORGANIZATION IS DEDICATED TO THE TRAINING OF APPRENTICES IN THE AREAS OF PLUMBING, VENTILATION						
2	Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets						
3	Number of voting members of the governing body (Part VI, line 1a)	3		10			
4	Number of independent voting members of the governing body (Part VI, line 1b)	4		9			
5	Total number of individuals employed in calendar year 2018 (Part V, line 2a)	5		25			
6	Total number of volunteers (estimate if necessary)	6		0			
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a		0.			
7b	Net unrelated business taxable income from Form 990-T, line 38	7b		0.			
8	Contributions and grants (Part VIII, line 1h)	8		0.		Current Year	0.
9	Program service revenue (Part VIII, line 2g)	9		748,031.		842,614.	
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	10		395.		526.	
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	11		100.		0.	
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	12		748,526.		843,140.	
13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	13		0.		0.	
14	Benefits paid to or for members (Part IX, column (A), line 4)	14		0.		0.	
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	15		108,726.		180,519.	
16a	Professional fundraising fees (Part IX, column (A), line 11e)	16a		0.		0.	
16b	Total fundraising expenses (Part IX, column (D), line 25)	16b		0.		0.	
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	17		253,953.		325,206.	
18	Total expenses - Add lines 13-17 (must equal Part IX, column (A), line 25)	18		362,679.		505,725.	
19	Revenue less expenses. Subtract line 18 from line 12	19		385,847.		337,415.	
20	Total assets (Part X, line 16)	20		1,506,700.		1,933,482.	
21	Total liabilities (Part X, line 26)	21		21,191.		110,558.	
22	Net assets or fund balances. Subtract line 21 from line 20	22		1,485,509.		1,822,924.	

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here:	Signature of officer	Date			
	DOUG ISLEY, TREASURER	8-8-19			
Paid Preparer Use Only:	Print/Type preparer's name	Preparer's signature	Date	Check ☒ self-employed	PTIN
	JAMES E. COLLIER, CPA	JAMES E. COLLIER, CPA	07/26/19		P00203989
	Firm's name	Firm's EIN		Phone no. (317) 223-7503	
	JAMES E. COLLIER, CPA, P. C.	80-0498562			
	Firm's address	306 NORTH KIMBLE DRIVE BLOOMINGTON, IN 47404			

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes ☐ No

Form **990EZ****Short Form**
Return of Organization Exempt From Income Tax

OMB No 1545-1150

2018**Open to
Public
Inspection**Department of the
Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.

▶ Go to www.irs.gov/Form990EZ for the latest information.**A For the 2018 calendar year, or tax year beginning 01-01-2018, and ending 12-31-2018****B** Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization

MIDWEST INDEPENDENT ELECTRICAL CONTRACTORS INC

Number and street (or P.O. box, if mail is not delivered to street address) Room/suite
371 KAIRNS DRCity or town, state or province, country, and ZIP or foreign postal code
CROWN POINT, IN 46307**D** Employer identification number

35-2069505

E Telephone number

(219) 663-8707

F Group Exemption
Number ▶**G** Accounting Method ☒ Cash ☐ Accrual Other (specify) ▶**H** Check ☒ if the organization is not
required to attach Schedule B
(Form 990, 990-EZ, or 990-PF)**I** Website: ▶ N/A**J** Tax-exempt status (check only one) - ☐ 501(c)(3) ☒ 501(c)(6) (insert no) ☐ 4947(a)(1) or ☐ 527**K** Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other**L** Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$ 107,016**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see the instructions for Part I)Check if the organization used Schedule O to respond to any question in this Part I. ☐

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	8,000
	2	Program service revenue including government fees and contracts	2	0
	3	Membership dues and assessments	3	25,346
	4	Investment income	4	3,170
	5a	Gross amount from sale of assets other than inventory	5a	
	5b	Less: cost or other basis and sales expenses	5b	0
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	0
	6	Gaming and fundraising events		
	6a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
6b	Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	0	
6c	Less: direct expenses from gaming and fundraising events	6c	0	
6d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	0	
7a	Gross sales of inventory, less returns and allowances	7a		
7b	Less: cost of goods sold	7b	0	
7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	0	
8	Other revenue (describe in Schedule O)	8	70,500	
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	107,016	
Expenses	10	Grants and similar amounts paid (list in Schedule O)	10	
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	20,665
	13	Professional fees and other payments to independent contractors	13	1,555
	14	Occupancy, rent, utilities, and maintenance	14	12,798
	15	Printing, publications, postage, and shipping	15	1,099
	16	Other expenses (describe in Schedule O)	16	45,382
17	Total expenses. Add lines 10 through 16	17	81,499	
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	25,517
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	70,327
	20	Other changes in net assets or fund balances (explain in Schedule O)	20	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	95,844

Form **990-EZ**

Short Form Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No 1545-1150

2018Department of the Treasury
Internal Revenue Service

Do not enter social security numbers on this form as it may be made public.

Go to www.irs.gov/Form990EZ for instructions and the latest information**Open to Public
Inspection****A** For the 2018 calendar year, or tax year beginning **07/01/18**, and ending **06/30/19**

B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Final return/terminated ☐ Amended return ☐ Application pending	C Name of organization PHCC-NORTH CENTRAL INDIANA ASSOCIAT Number and street (or P.O. box, if mail is not delivered to street address) Room/suite PO BOX 474 City or town, state or province, country, and ZIP or foreign postal code PLYMOUTH IN 46563	D Employer identification number 35-1621558
G Accounting Method ☒ Cash ☐ Accrual Other (specify) _____	E Telephone number 574-941-4473	F Group Exemption Number ▶
I Website: WWW.PHCC-NCIA.COM	H Check ☒ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)	
J Tax-exempt status (check only one) — ☐ 501(c)(3) ☒ 501(c) 6 (insert no.) ☐ 4947(a)(1) or ☐ 527		
K Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other _____		
L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B)) are \$500,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$ 113,006		

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)Check if the organization used Schedule O to respond to any question in this Part I ☒

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	
	2	Program service revenue including government fees and contracts	2	100,254
	3	Membership dues and assessments	3	4,570
	4	Investment income	4	5,280
	5a	Gross amount from sale of assets other than inventory	5a	2,902
	b	Less: cost or other basis and sales expenses	5b	
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	2,902
	6	Gaming and fundraising events		
	a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
b	Gross income from fundraising events (not including \$ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b		
c	Less: direct expenses from gaming and fundraising events	6c		
d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d		
7a	Gross sales of inventory, less returns and allowances	7a		
b	Less: cost of goods sold	7b		
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c		
8	Other revenue (describe in Schedule O)	8		
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	113,006	
Expenses	10	Grants and similar amounts paid (list in Schedule O)	10	
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	31,546
	13	Professional fees and other payments to independent contractors	13	1,000
	14	Occupancy, rent, utilities, and maintenance	14	2,700
	15	Printing, publications, postage, and shipping	15	
	16	Other expenses (describe in Schedule O)	16	64,129
	17	Total expenses. Add lines 10 through 16	17	99,375
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	13,631
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	184,263
	20	Other changes in net assets or fund balances (explain in Schedule O)	20	-733
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	197,161

For Paperwork Reduction Act Notice, see the separate instructions.

Form 990-EZ (2018)

Form **990-EZ**Department of the Treasury
Internal Revenue Service**Short Form**
Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code

(except black lung benefit trust or private foundation)

► Sponsoring organizations of donor advised funds, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions). All other organizations with gross receipts less than \$200,000 and total assets less than \$500,000 at the end of the year may use this form.

► The organization may have to use a copy of this return to satisfy state reporting requirements.

OMB No 1545-1150

2012**Open to Public Inspection****A For the 2012 calendar year, or tax year beginning 01-01-2012****and ending 12-31-2012****B Check if applicable:**

- ☐ Address change
☐ Name change
☐ Initial return
☐ Terminated
☐ Amended return
☐ Application pending

C Name of organization
 SOUTH CENTRAL INDIANA ASSOCIATION
 OF PLUMBING

Number and street (or P.O. box, if mail is not delivered to street address) Room/suite
 1111 MAURICE STREET

City or town, state or country, and ZIP + 4
 JASPER, IN 47546
D Employer identification number

51-0152401

E Telephone number

(812) 462-3923

F Group Exemption Number**G Accounting Method** ☒ Cash ☐ Accrual ☐ Other (specify) ►

H Check ☒ if the organization is **not** required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

I Website: ► N/A
J Tax-exempt status (check only one) — ☐ 501(c)(3) ☒ 501(c)(6) ☐ (insert no.) ☐ 4947(a)(1) or ☐ 527

K Check ☐ if the organization is not a section 509(a)(3) supporting organization or a section 527 organization and its gross receipts are normally **not** more than \$50,000. A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions). But if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ. ► \$ 17,608

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)Check if the organization used Schedule O to respond to any question in this Part I ☒

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	945
	2	Program service revenue including government fees and contracts	2	8,150
	3	Membership dues and assessments	3	7,400
	4	Investment income	4	468
	5a	Gross amount from sale of assets other than inventory	5a	
	b	Less: cost or other basis and sales expenses	5b	
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
	6	Gaming and fundraising events		
	a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
	b	Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	
c	Less: direct expenses from gaming and fundraising events	6c		
d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d		
7a	Gross sales of inventory, less returns and allowances	7a		
b	Less: cost of goods sold	7b		
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c		
8	Other revenue (describe in Schedule O)	8	645	
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	17,608	
Expenses	10	Grants and similar amounts paid (list in Schedule O)	10	
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	
	13	Professional fees and other payments to independent contractors	13	967
	14	Occupancy, rent, utilities, and maintenance	14	
	15	Printing, publications, postage, and shipping	15	
	16	Other expenses (describe in Schedule O)	16	17,075
17	Total expenses. Add lines 10 through 16	17	18,042	
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-434
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	11,280
	20	Other changes in net assets or fund balances (explain in Schedule O)	20	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	10,846

Union Form 990


 Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

OMB No 1545-0047

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

2019

Open to Public Inspection

A For the 2019 calendar year, or tax year beginning 01-01-2019, and ending 12-31-2019**B** Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization
APPRENTICE EDUCATION TRUST
LOCAL #460 UA

Doing business as

 Number and street (or P.O. box if mail is not delivered to street address)
PO BOX 20425

Room/suite

 City or town, state or province, country, and ZIP or foreign postal code
INDIANAPOLIS, IN 46220

F Name and address of principal officer
JOHN RAYBURN
PO BOX 20425
INDIANAPOLIS, IN 46220
D Employer identification number

35-1323832

E Telephone number

(317) 255-4126

G Gross receipts \$ 2,686,990
H(a) Is this a group return for subordinates?

☐ Yes ☒ No

H(b) Are all subordinates included?

☐ Yes ☐ No

If "No," attach a list (see instructions)

H(c) Group exemption number ▶
I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527
J Website: ▶ N/A
K Form of organization: ☐ Corporation ☒ Trust ☐ Association ☐ Other ▶
L Year of formation: 1974**M** State of legal domicile: IN**Part I Summary****Activities & Governance****1** Briefly describe the organization's mission or most significant activities

TRAINING AND EDUCATIONAL PROGRAMS FOR APPRENTICE AND JOURNEYMEN WORKERS

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets**3** Number of voting members of the governing body (Part VI, line 1a)**3** 12**4** Number of independent voting members of the governing body (Part VI, line 1b)**4** 12**5** Total number of individuals employed in calendar year 2019 (Part V, line 2a)**5** 74**6** Total number of volunteers (estimate if necessary)**6** 12**7a** Total unrelated business revenue from Part VIII, column (C), line 12**7a** 0**b** Net unrelated business taxable income from Form 990-T, line 39**7b** 0**Revenue****8** Contributions and grants (Part VIII, line 1h)

Prior Year

Current Year

389,210

596,022

9 Program service revenue (Part VIII, line 2g)

1,998,782

2,023,008

10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)

35,174

64,524

11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)

1,548,800

3,436

12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)

3,971,966

2,686,990

Expenses**13** Grants and similar amounts paid (Part IX, column (A), lines 1-3)

0

0

14 Benefits paid to or for members (Part IX, column (A), line 4)

0

0

15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)

983,373

1,056,287

16a Professional fundraising fees (Part IX, column (A), line 11e)

0

0

b Total fundraising expenses (Part IX, column (D), line 25) ▶ 0**17** Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)

1,242,526

1,246,821

18 Total expenses: Add lines 13-17 (must equal Part IX, column (A), line 25)

2,225,899

2,303,108

19 Revenue less expenses: Subtract line 18 from line 12

1,746,067

383,882

Net Assets or Fund Balances**20** Total assets (Part X, line 16)

4,541,727

5,068,173

21 Total liabilities (Part X, line 26)

0

18,233

22 Net assets or fund balances: Subtract line 21 from line 20

4,541,727

5,049,940

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer

2020-05-04

Date

JOHN RAYBURN, TRUSTEE
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

 Check ☐ if self-employed
PTIN: 901246734

Firm's name ▶ SKIICH LLP

Firm's EIN ▶ 36-3168081

Firm's address ▶ 8555 N ROVER RD 300

Phone no. (317) 842-4466

INDIANAPOLIS, IN 46240

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No 1545-0047

2018**Open to Public
Inspection****A For the 2019 calendar year, or tax year beginning 10-01-2018, and ending 09-30-2019**

- B** Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
BAC LOCAL 4 OF INDIANA & KENTUCKY
APPRENTICE AND TRAINING PROGRAM

Doing business as:

Number and street (or P.O. box if mail is not delivered to street address) Room/suite
PO BOX 10935

City or town, state or province, country, and ZIP or foreign postal code
MERRILLVILLE, IN 46411

F Name and address of principal officer
TED CHAMP
PO BOX 10935
MERRILLVILLE, IN 46411

D Employer identification number

35-6606688

E Telephone number

(219) 525-4443

G Gross receipts \$ 1,592,089

I Tax-exempt status: ☐ 501(c)(3) ☒ 501(c)(5) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ N/A**H(a)** Is this a group return for subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list (see instructions)

H(c) Group exemption number ▶

K Form of organization: ☐ Corporation ☒ Trust ☐ Association ☐ Other ▶

L Year of formation 1992**M** State of legal domicile IN**Part I Summary****Activities & Governance**

1 Briefly describe the organization's mission or most significant activities:
APPRENTICE TRAINING AND JOURNEYMEN RETRAINING

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets

3 Number of voting members of the governing body (Part VI, line 1a)	3	12
4 Number of independent voting members of the governing body (Part VI, line 1b)	4	6
5 Total number of individuals employed in calendar year 2018 (Part V, line 2a)	5	245
6 Total number of volunteers (estimate if necessary)	6	0
7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
7b Net unrelated business taxable income from Form 990-T, line 34	7b	0

Revenue

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	0	0
9 Program service revenue (Part VIII, line 2g)	1,546,516	1,473,506
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	15,332	26,500
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	18,500	10,755
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,580,348	1,510,761

Expenses

13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	0	0
14 Benefits paid to or for members (Part IX, column (A), line 4)	0	0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	795,799	865,949
16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b Total fundraising expenses (Part IX, column (D), line 25) ▶ 0		
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	651,730	621,677
18 Total expenses—Add lines 13–17 (must equal Part IX, column (A), line 25)	1,447,529	1,487,626
19 Revenue less expenses—Subtract line 18 from line 12	132,819	31,135

Net Assets or Fund Balances

	Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)	1,859,973	1,918,299
21 Total liabilities (Part X, line 26)	4,203	4,177
22 Net assets or fund balances—Subtract line 21 from line 20	1,855,770	1,914,122

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer

2020-01-23

Date

ROGER JONES, MANAGING DIRECTOR
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed
PTIN: 001649025

Firm's name ▶ LEGACY PROFESSIONALS LLP

Firm's EIN ▶ 32-0043599

Firm's address ▶ 222 INDIANAPOLIS BOULEVARD SUITE
103
SCHERERVILLE, IN 46375

Phone no. (219) 836-1065

Form **990****Return of Organization Exempt From Income Tax**

OMB No. 1545-0047

Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.**2018**
Open to Public Inspection**A** For the 2018 calendar year, or tax year beginning **07/01/18**, and ending **06/30/19****B** Check if applicable:

- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization**BRICKLAYERS LOC #4 OF IN & KY-TILE,
MARBLE, TERRAZZO FINISH, COMM ZONE 2**

Doing business as

TILE & TERRAZZO APPRENTICESHIP COMM

Number and street (or P.O. box if mail is not delivered to street address)

8455 MOLLER ROAD

Room/suite

City or town, state or province, country, and ZIP or foreign postal code

INDIANAPOLIS**IN 46268****D** Employer identification number**35-1973523****E** Telephone number**317-631-3600****G** Gross receipts**173,603****F** Name and address of principal officer**TIM SPAULDING
8455 MOLLER ROAD
INDIANAPOLIS****IN 46268****H(a)** Is this a group return for subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list (see instructions)

I Tax-exempt status☐ 501(c)(3)☒ 501(c)**(5)**

(insert no.)

☐ 4947(a)(1) or☐ 527**J** Website **N/A****H(c)** Group exemption number**K** Form of organization☐ Corporation☐ Trust☐ Association☒ Other**APPRENTICE****L** Year of formation **1995****M** State of legal domicile **IN****Part I Summary****1** Briefly describe the organization's mission or most significant activities:**TRAINING APPRENTICES IN ALL PHASES OF BRICKLAYING AND THE TILE, MARBLE,
AND TERRAZZO TRADES.****2** Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.**3** Number of voting members of the governing body (Part VI, line 1a)**4** Number of independent voting members of the governing body (Part VI, line 1b)**5** Total number of individuals employed in calendar year 2018 (Part V, line 2a)**6** Total number of volunteers (estimate if necessary)**7a** Total unrelated business revenue from Part VIII, column (C), line 12**b** Net unrelated business taxable income from Form 990-T, line 38**8** Contributions and grants (Part VIII, line 1h)**9** Program service revenue (Part VIII, line 2g)**10** Investment income (Part VIII, column (A), lines 3, 4, and 7d)**11** Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)**12** Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)**13** Grants and similar amounts paid (Part IX, column (A), lines 1-3)**14** Benefits paid to or for members (Part IX, column (A), line 4)**15** Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)**16a** Professional fundraising fees (Part IX, column (A), line 11e)**b** Total fundraising expenses (Part IX, column (D), line 25) **0****17** Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)**18** Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)**19** Revenue less expenses. Subtract line 18 from line 12**20** Total assets (Part X, line 16)**21** Total liabilities (Part X, line 26)**22** Net assets or fund balances. Subtract line 21 from line 20**Part II Signature Block**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer

TIM SPAULDING

Type or print name and title

APPRENTICE COORDINAT**2/10/2020**

Date

Paid

Print/Type preparer's name

BRIAN A. RIDER

Preparer's signature

BRIAN A. RIDER

Date

01/29/20Check ☐ if

PTIN

self-employed

P00129647**Preparer Use Only**

Firm's name

RIDER KENLEY & ASSOCIATES

Firm's EIN

35-1752525

Firm's address

9755 RANDALL DRIVE SUITE 100

Phone no

317-582-3000

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

DAA

Form 990 (2018)

a 12

RECEIVED FEB 14 2020 OGDEN, UT

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019**Open to Public
Inspection****A For the 2019 calendar year, or tax year beginning 01-01-2019, and ending 12-31-2019****B Check if applicable:**

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization

ELECTRICAL JOINT APPRENTICESHIP & TRAINING COMMITTEE OF NO IN

D Doing business asNumber and street (or P.O. box if mail is not delivered to street address) Room/suite
301 EAST 8TH STREETCity or town, state or province, country, and ZIP or foreign postal code
MICHIGAN CITY, IN 46360**F Name and address of principal officer:**Roland Hunter
301 EAST 8TH STREET
MICHIGAN CITY, IN 46360**D Employer identification number**

35-6042271

E Telephone number

(219) 879-1090

G Gross receipts \$ 841,325**I Tax-exempt status:**☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527**J Website: ▶ <http://www.necanl.org/apprentice/training.htm>****H(a) Is this a group return for subordinates?**☐ Yes ☒ No**H(b) Are all subordinates included?**☐ Yes ☐ No

If "No," attach a list. (see instructions)

H(c) Group exemption number ▶**K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶****L Year of formation: 1946****M State of legal domicile: IN****Part I Summary****Activities & Governance****1 Briefly describe the organization's mission or most significant activities:**
TRAINING & EDUCATION**2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.**

3 Number of voting members of the governing body (Part VI, line 1a)	3	6
4 Number of independent voting members of the governing body (Part VI, line 1b)	4	6
5 Total number of individuals employed in calendar year 2019 (Part V, line 2a)	5	19
6 Total number of volunteers (estimate if necessary)	6	0
7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b Net unrelated business taxable income from Form 990-T, line 39	7b	0

Revenue

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	485,729	391,847
9 Program service revenue (Part VIII, line 2g)	210,193	322,678
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	26,744	27,051
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	-56,293	-73,624
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	666,373	667,952

Expenses

13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0
14 Benefits paid to or for members (Part IX, column (A), line 4)		0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	256,892	263,414
16a Professional fundraising fees (Part IX, column (A), line 11e)		0
b Total fundraising expenses (Part IX, column (D), line 25) ▶ 0		
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	253,857	356,058
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	510,749	619,472
19 Revenue less expenses. Subtract line 18 from line 12	155,624	48,480

Net Assets or Fund Balances

	Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)	1,722,726	1,808,769
21 Total liabilities (Part X, line 26)	2,953	1,994
22 Net assets or fund balances. Subtract line 21 from line 20	1,719,773	1,806,775

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer

2020-07-17

Date

ROLAND HUNTER TRAINING DIRECTOR

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employedPTIN
P00212518

Firm's name ▶ AFFLEGATE & COMPANY PC CPAs

Firm's EIN ▶

Firm's address ▶ 1421 S WOODLAND AVE

Phone no. (219) 871-7860

MICHIGAN CITY, IN 46360

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes ☐ No

Return of Organization Exempt From Income Tax

OMB No 1545-0047

2018

Open to Public Inspection

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

Department of the Treasury
Internal Revenue Service

A For the 2018 calendar year, or tax year beginning Jul 1, 2018, and ending Jun 30, 2019

B Check if applicable:
☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization Electrical Joint Apprenticeship Training Committee
Doing business as _____
Number and street (or P.O. box if mail is not delivered to street address) Room/suite
1321 Edgar Street
City or town, state or province, country, and ZIP or foreign postal code
Evansville, IN 47710

D Employer identification number
23-7150495

E Telephone number
(812) 422-3343

F Name and address of principal officer
Chris Thorsen, 1321 Edgar Street, Evansville, IN 47710

G Gross receipts \$ 1,644,488

H(a) Is this a group return for subordinates? ☐ Yes ☒ No
H(b) Are all subordinates included? ☐ Yes ☒ No
If "No," attach a list (see instructions)

I Tax-exempt status ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ N/A

K Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶ _____

L Year of formation 1944

M State of legal domicile IN

Part I Summary

1 Briefly describe the organization's mission or most significant activities. Training Electricians

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets

3 Number of voting members of the governing body (Part VI, line 1a) 3 8

4 Number of independent voting members of the governing body (Part VI, line 1b) 4 8

5 Total number of individuals employed in calendar year 2018 (Part V, line 2a) 5 31

6 Total number of volunteers (estimate if necessary) 6 0

7a Total unrelated business revenue from Part VIII, column (C), line 12 7a 0.

b Net unrelated business taxable income from Form 990-T, line 38 7b 0.

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)		
9 Program service revenue (Part VIII, line 2g)	<u>1,479,631.</u>	<u>1,580,601.</u>
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<u>10,186.</u>	<u>16,894.</u>
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<u>2,537.</u>	<u>46,993.</u>
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<u>1,492,354.</u>	<u>1,644,488.</u>
13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)		
14 Benefits paid to or for members (Part IX, column (A), line 4)		
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	<u>555,707.</u>	<u>615,740.</u>
16a Professional fundraising fees (Part IX, column (A), line 10e)		
b Total fundraising expenses (Part IX, column (D), line 25) <u>0.</u>		
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–11g)	<u>700,248.</u>	<u>785,214.</u>
18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	<u>1,255,955.</u>	<u>1,400,954.</u>
19 Revenue less expenses. Subtract line 18 from line 12	<u>236,399.</u>	<u>243,534.</u>
20 Total assets (Part X, line 16)	<u>2,615,468.</u>	<u>2,861,219.</u>
21 Total liabilities (Part X, line 26)	<u>13,622.</u>	<u>15,839.</u>
22 Net assets or fund balances. Subtract line 21 from line 20	<u>2,601,846.</u>	<u>2,845,380.</u>

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

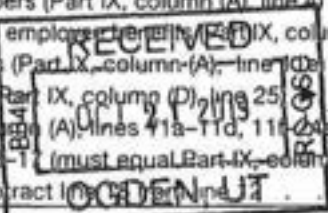
Sign Here ▶ Christopher L Thorsen Date _____
Signature of officer
▶ Christopher L Thorsen, JATC Training Director
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name <u>Timothy J. Otte</u>	Preparer's signature <u>Timothy J. Otte</u>	Date <u>09/30/2019</u>	Check ☐ if self-employed	PTIN <u>P00395799</u>
Firm's name ▶ <u>TIMOTHY J. OTTE, C.P.A., P.C.</u>			Firm's EIN ▶ <u>26-0723973</u>	
Firm's address ▶ <u>1449 Kimber Lane Suite 100 B, Evansville, IN 47715</u>			Phone no. <u>(812) 490-8600</u>	

May the IRS discuss this return with the preparer shown above? (see instructions) ☒ Yes ☐ No

SCANNED NOV 22 2019



12 521

Form 990 Department of the Treasury Internal Revenue Service	Return of Organization Exempt From Income Tax	OMB No. 1545-0047
	Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations). Do not enter social security numbers on this form as it may be made public. Go to www.irs.gov/Form990 for instructions and the latest information.	2019 Open to Public Inspection

A For the 2019 calendar year, or tax year beginning 01-01-2019, and ending 12-31-2019	
B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Final return/terminated ☐ Amended return ☐ Application pending	C Name of organization FINISHING TRADES INSTITUTE OF DISTRICT COUNCIL 91 Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 8364 MINNESOTA STREET City or town, state or province, country, and ZIP or foreign postal code MERRILLVILLE, IN 46410 F Name and address of principal officer: SHAWN SOLNER 8364 MINNESOTA ST MERRILLVILLE, IN 46410
D Employer identification number 20-8341172	
E Telephone number (219) 246-4205	
G Gross receipts \$ 1,892,967	
H(a) Is this a group return for subordinates? ☐ Yes ☒ No H(b) Are all subordinates included? ☐ Yes ☒ No If "No," attach a list. (See instructions.) H(c) Group exemption number	
I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () (Insert no.) ☐ 4947(a)(1) or ☐ 527	
J Website: IUPATDC91.ORG	
K Form of organization: ☐ Corporation ☒ Trust ☐ Association ☐ Other	
L Year of formation: 2007	
M State of legal domicile: IN	

Part I Summary			
Activities & Governance	1 Briefly describe the organization's mission or most significant activities: TO PROVIDE STRUCTURED APPRENTICESHIP TRAINING TO MAINTAIN THE HIGH LEVEL OF SKILL AND MEMBERSHIP COMPETENCE DEMANDED IN THE VARIOUS FINISHING TRADES INDUSTRIES.		
	2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	7
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	7
	5 Total number of individuals employed in calendar year 2019 (Part V, line 2a)	5	24
	6 Total number of volunteers (estimate if necessary)	6	0
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
7b Net unrelated business taxable income from Form 990-T, line 39	7b	0	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	507,849	457,964
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,297,874	1,336,459
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8e, 9c, 10c, and 11e)	29,217	59,730
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	38,542	38,694
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	1,873,482	1,892,847
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0	0
	16a Professional fundraising fees (Part IX, column (A), line 11e)	887,500	930,639
	b Total fundraising expenses (Part IX, column (D), line 25)	0	0
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	0	0
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	982,126	918,248
19 Revenue less expenses. Subtract line 18 from line 12	1,859,626	1,848,987	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	2,559,637	2,711,177
	22 Net assets or fund balances. Subtract line 21 from line 20	204,754	337,277
		2,354,883	2,473,900

Part II Signature Block
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer SHAWN SOLNER, CO-CHAIR, TRUSTEE	Date 2020-11-10			
	Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date 2020-11-10	Check ☐ if self-employed	PTIN P00360279
	Firm's name	Firm's EIN		Firm's address	
	Firm's address		Phone no. (610) 658-9408		

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No 1545-0047

2018**Open to Public
Inspection****A For the 2019 calendar year, or tax year beginning 06-01-2018, and ending 05-31-2019****B Check if applicable:**

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organizationFORT WAYNE ELECTRICAL JOINT
APPRENTICESHIP & TRAINING COMMITTEE**D Doing business as**Number and street (or P.O. box if mail is not delivered to street address):
138 CHAMBEAU ROAD**Room/suite**City or town, state or province, country, and ZIP or foreign postal code:
FORT WAYNE, IN 46805**D Employer identification number**

35-1114089

E Telephone number

(260) 483-6257

G Gross receipts \$ 586,176**F Name and address of principal officer**
KIP HOWARD**H(a) Is this a group return for
subordinates?**☐ Yes ☒ No**H(b) Are all subordinates
included?**☐ Yes ☐ No

If "No," attach a list (see instructions)

H(c) Group exemption number ▶**I Tax-exempt status**☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527**J Website: ▶****K Form of organization**☒ Corporation ☐ Trust ☐ Association ☐ Other ▶**L Year of formation** 1945**M State of legal domicile** IN**Part I Summary****Activities & Governance****1** Briefly describe the organization's mission or most significant activities:
TRAINING SCHOOL FOR ELECTRICAL APPRENTICES AND JOURNEYMEN**2** Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets**3** Number of voting members of the governing body (Part VI, line 1a) **3** 6**4** Number of independent voting members of the governing body (Part VI, line 1b) **4** 6**5** Total number of individuals employed in calendar year 2018 (Part V, line 2a) **5** 13**6** Total number of volunteers (estimate if necessary) **6****7a** Total unrelated business revenue from Part VIII, column (C), line 12 **7a** 0**b** Net unrelated business taxable income from Form 990-T, line 34 **7b****Revenue****8** Contributions and grants (Part VIII, line 1h) 652,975 534,005**9** Program service revenue (Part VIII, line 2g) 39,337 38,783**10** Investment income (Part VIII, column (A), lines 3, 4, and 7d) 5,832 9,082**11** Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 5,518 4,306**12** Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) 703,662 586,176**Expenses****13** Grants and similar amounts paid (Part IX, column (A), lines 1-3) 146,450 184,990**14** Benefits paid to or for members (Part IX, column (A), line 4) 0**15** Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 168,957 215,446**16a** Professional fundraising fees (Part IX, column (A), line 11e) 0**b** Total fundraising expenses (Part IX, column (D), line 25) ▶ 0**17** Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 157,171 184,932**18** Total expenses: Add lines 13-17 (must equal Part IX, column (A), line 25) 472,578 585,368**19** Revenue less expenses: Subtract line 18 from line 12 231,084 800**Net Assets or Fund Balances****20** Total assets (Part X, line 16) 1,103,067 1,104,694**21** Total liabilities (Part X, line 26) 3,544 4,363**22** Net assets or fund balances: Subtract line 21 from line 20 1,099,523 1,100,331**Part II Signature Block**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

**Sign
Here**

Signature of officer

2019-09-05

Date

KIP HOWARD, CHAIRMAN

Type or print name and title

**Paid
Preparer
Use Only**

Print/Type preparer's name

Preparer's signature

Date

2019-09-10

Check ☐ if
self-employed

PTIN

P00540161

Firm's name ▶ MANNIA & COMPANY LLC

Firm's EIN ▶ 27-3262918

Firm's address ▶ 7209 ENGLE RD

Phone no. (260) 432-1504

FORT WAYNE, IN 46804

EXTENDED TO FEBRUARY 18, 2020

Form **990****Return of Organization Exempt From Income Tax**

OMB No. 1545-0047

2018Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.

Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public Inspection

A For the 2018 calendar year, or tax year beginning **APR 1, 2018** and ending **MAR 31, 2019****B** Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization**INDIANA LABORERS TRAINING TRUST FUND**

Doing business as

Number and street (or P.O. box if mail is not delivered to street address)

P. O. BOX 758

Room/suite

City or town, state or province, country, and ZIP or foreign postal code

BEDFORD, IN 47421-0758**F** Name and address of principal officer **SEAN COAKLEY****SAME AS C ABOVE****D** Employer identification number**35-6079079****E** Telephone number**812-279-9751****G** Gross receipts \$ **10,566,423.****H(a)** Is this a group returnfor subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☒ No

If "No," attach a list (see instructions)

H(c) Group exemption number ▶**I** Tax-exempt status ☐ 501(c)(3) ☒ 501(c)(5) (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: **HTTP://WWW.INDIANALABORERS.ORG/TRAINING****K** Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶**L** Year of formation: **1968** **M** State of legal domicile: **IN****Part I Summary**

Activities & Governance		Revenue		Expenses		Net Assets or Fund Balances	
1	Briefly describe the organization's mission or most significant activities PROVIDING CONTINUOUS PROGRAMS OF PRE-JOB TRAINING, RETRAINING AND UPGRADING OF PERSONNEL EMPLOYED IN						
2	Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets						
3	Number of voting members of the governing body (Part VI, line 1a)	3	12				
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	12				
5	Total number of individuals employed in calendar year 2018 (Part V, line 2a)	5	43				
6	Total number of volunteers (estimate if necessary)	6	0				
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.				
7b	Net unrelated business taxable income from Form 990-T, line 38	7b	0.				
8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year				
9	Program service revenue (Part VIII, line 2g)	6,383,840.	6,565,625.				
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	3,902.	0.				
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	844,032.	608,607.				
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	39.	133.				
13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	7,231,813.	7,174,365.				
14	Benefits paid to or for members (Part IX, column (A), line 4)	45,000.	46,000.				
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0.	0.				
16a	Professional fundraising fees (Part IX, column (A), line 11e)	3,019,300.	3,225,147.				
16b	Total fundraising expenses (Part IX, column (D), line 25)	0.	0.				
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	2,754,559.	2,758,434.				
18	Total expenses - Add lines 13-17 (must equal Part IX, column (A), line 25)	5,818,859.	6,029,581.				
19	Revenue less expenses - Subtract line 18 from line 12	1,412,954.	1,144,784.				
20	Total assets (Part X, line 16)	Beginning of Current Year	End of Year				
21	Total liabilities (Part X, line 26)	18,033,405.	19,619,760.				
22	Net assets or fund balances - Subtract line 21 from line 20	397,387.	413,844.				
		17,636,018.	19,205,916.				

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here ▶ **DAVID FRYE, SECRETARY-TREASURER**
 Signature of officer **DAVID FRYE** Date **8-20-19**

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☒ if self-employed	PTIN
JAMES E. COLLIER, CPA	JAMES E. COLLIER, CPA	08/16/19		P00203989
Firm's name	Firm's EIN			
JAMES E. COLLIER, CPA, P. C.	80-0498562			
Firm's address	Phone no.			
306 NORTH KIMBLE DRIVE	(317) 223-7503			
BLOOMINGTON, IN 47404				

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes ☐ No

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No 1545-0047

2018**Open to Public
Inspection****A For the 2019 calendar year, or tax year beginning 07-01-2018, and ending 06-30-2019**

- B** Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
INDIANAKENTUCKYOHIO REG. COUNCIL OF
CARPENTERS JT APPRENTICE & TRAINING FUND

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) Room/suite
1095 MARINERS DRCity or town, state or province, country, and ZIP or foreign postal code
WARSAW, IN 46582**D** Employer identification number

35-6059073

E Telephone number

(574) 267-5264

G Gross receipts \$ 10,689,167**F** Name and address of principal officerTODD PANCAKE
1095 MARINERS DR
WARSAW, IN 46582**H(a)** Is this a group return for
subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates
included? ☐ Yes ☐ No

If "No," attach a list (see instructions)

H(c) Group exemption number ▶**I** Tax-exempt status ☒ 501(c)(3) ☐ 501(c)() (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: ▶ N/A**K** Form of organization ☐ Corporation ☒ Trust ☐ Association ☐ Other ▶**L** Year of formation 1987**M** State of legal domicile IN**Part I Summary****Activities & Governance****1** Briefly describe the organization's mission or most significant activities
TO PROVIDE APPRENTICESHIP AND JOURNEYMAN TRAINING**2** Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets**3** Number of voting members of the governing body (Part VII, line 1a) **3** 23**4** Number of independent voting members of the governing body (Part VII, line 1b) **4** 23**5** Total number of individuals employed in calendar year 2018 (Part V, line 2a) **5** 113**6** Total number of volunteers (estimate if necessary) **6** 0**7a** Total unrelated business revenue from Part VIII, column (C), line 12 **7a** 0**7b** Net unrelated business taxable income from Form 990-T, line 34 **7b** 0**Revenue****8** Contributions and grants (Part VIII, line 1h) **Prior Year** 0 **Current Year** 0**9** Program service revenue (Part VIII, line 2g) 8,167,613 8,455,486**10** Investment income (Part VIII, column (A), lines 3, 4, and 7d) -369,330 29,802**11** Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 955,000 1,640,354**12** Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) 8,753,283 10,125,642**Expenses****13** Grants and similar amounts paid (Part IX, column (A), lines 1-3) 0 0**14** Benefits paid to or for members (Part IX, column (A), line 4) 0 0**15** Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 5,665,477 6,408,435**16a** Professional fundraising fees (Part IX, column (A), line 11e) 0 0**b** Total fundraising expenses (Part IX, column (D), line 25) ▶ 0**17** Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 4,863,904 4,974,601**18** Total expenses—Add lines 13-17 (must equal Part IX, column (A), line 25) 10,529,381 11,383,036**19** Revenue less expenses—Subtract line 18 from line 12 -1,776,098 -1,257,394**Net Assets or
Fund Balances****20** Total assets (Part X, line 16) **Beginning of Current Year** 28,511,983 **End of Year** 26,621,592**21** Total liabilities (Part X, line 26) 6,375,130 5,556,269**22** Net assets or fund balances—Subtract line 21 from line 20 22,136,853 21,065,323**Part II Signature Block**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

**Sign
Here**

Signature of officer

2020-02-04

Date

TODD PANCAKE, TRUSTEE
Type or print name and title**Paid
Preparer
Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if
self-employed PTIN
P02201492

Firm's name ▶ LEGACY PROFESSIONALS LLP

Firm's EIN ▶ 32-0043599

Firm's address ▶ 222 INDIANAPOLIS BOULEVARD SUITE
103
SCHERERVILLE, IN 46375

Phone no. (312) 368-0500

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No 1545-0047

2019

Open to Public Inspection

A For the 2019 calendar year, or tax year beginning 01-01-2019, and ending 12-31-2019

- B** Check if applicable:
- ☐ Address change
 - ☐ Name change
 - ☐ Initial return
 - ☐ Final return/terminated
 - ☐ Amended return
 - ☐ Application pending

C Name of organization
INDIANAPOLIS ASBESTOS WORKERS JOINT
APPRENTICESHIP TRAINING TRUST FUND

Doing business as:

Number and street (or P.O. box if mail is not delivered to street address) Room/suite
1220 E EPLER AVENUE

City or town, state or province, country, and ZIP or foreign postal code
INDIANAPOLIS, IN 46227

D Employer identification number
35-1892455

E Telephone number
(317) 786-3216

G Gross receipts \$ 357,107

F Name and address of principal officer
TODD CONN
1220 E EPLER AVENUE
INDIANAPOLIS, IN 46227

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☒ No
If "No," attach a list (see instructions)

H(c) Group exemption number ▶

I Tax-exempt status: ☐ 501(c)(3) ☒ 501(c)(5) (Insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: WWW.WEINSULATE.ORG

K Form of organization: ☐ Corporation ☒ Trust ☐ Association ☐ Other ▶

L Year of formation 1995 **M** State of legal domicile IN

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities TO EDUCATE AND PREPARE APPRENTICES TO PERFORM ALL ASPECTS OF THE WORK REQUIRED IN THE INSULATION INDUSTRY WITH THE GOAL OF MAKING EACH APPRENTICE A HIGHLY SKILLED JOURNEYMAN IN THE INSULATION INDUSTRY UPON SATISFACTORY COMPLETION OF THE 4 YEAR PROGRAM		
Revenue	2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets	3	2
	3 Number of voting members of the governing body (Part VII, line 1a)	4	1
	4 Number of independent voting members of the governing body (Part VII, line 1b)	5	23
	5 Total number of individuals employed in calendar year 2019 (Part V, line 2a)	6	1
	6 Total number of volunteers (estimate if necessary)	7a	0
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7b	
	b Net unrelated business taxable income from Form 990-T, line 39		
Expenses	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	257,649	260,175
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	20,627	23,514
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	3,133	4,778
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	57,894	68,640
	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	339,303	357,107
	14 Benefits paid to or for members (Part IX, column (A), line 4)		0
Net Assets or Fund Balances	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)		0
	16a Professional fundraising fees (Part IX, column (A), line 11e)	124,048	136,587
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 0		0
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)		
	18 Total expenses—add lines 13–17 (must equal Part IX, column (A), line 25)	99,613	141,160
	19 Revenue less expenses—subtract line 18 from line 12	223,661	277,755
	20 Total assets (Part X, line 16)	115,642	79,352
Net Assets or Fund Balances	21 Total liabilities (Part X, line 26)	Beginning of Current Year	End of Year
	22 Net assets or fund balances—subtract line 21 from line 20	950,139	1,017,083
		110,050	97,642

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer

2020-04-28
Date

TODD CONN, TRUSTEE
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

2020-04-28
Check ☐ if self-employed
PTIN P00256120

Firm's name ▶ L M HENDERSON & COMPANY LLP

Firm's EIN ▶ 20-5520612

Firm's address ▶ 450 E 96TH ST STE 200
INDIANAPOLIS, IN 46240

Phone no. (317) 566-1090

Form **990**Department of the
Treasury
Internal Revenue Service**Return of Organization Exempt From Income Tax**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019**Open to Public
Inspection****A For the 2019 calendar year, or tax year beginning 01-01-2019, and ending 12-31-2019****B Check if applicable:**

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization
INDIANAPOLIS ELECTRICAL JATC

Doing business as

Number and street (or P.O. box if mail is not delivered to street address):
1751 S LAWDALE AVE

Room/suite

City or town, state or province, country, and ZIP or foreign postal code
INDIANAPOLIS, IN 46241

D Employer identification number

35-1004324

E Telephone number

(317) 270-5282

G Gross receipts \$ 3,495,217

F Name and address of principal officer:

JAMES PATTERSON
1751 S LAWDALE AVE
INDIANAPOLIS, IN 46241H(a) Is this a group return for
subordinates? ☐ Yes ☒ NoH(b) Are all subordinates
included? ☐ Yes ☐ No

If "No," attach a list. (see instructions)

H(c) Group exemption number ▶

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website ▶ WWW.IEJATC.ORG

K Form of organization: ☐ Corporation ☒ Trust ☐ Association ☐ Other ▶

L Year of formation: 1940

M State of legal domicile: IN

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities:
TRAINING FOR ELECTRICAL INDUSTRY2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3 Number of voting members of the governing body (Part VI, line 1a)

3 6

4 Number of independent voting members of the governing body (Part VI, line 1b)

4 5

5 Total number of individuals employed in calendar year 2019 (Part V, line 2a)

5 25

6 Total number of volunteers (estimate if necessary)

6 0

7a Total unrelated business revenue from Part VII, column (C), line 12

7a 0

7b Net unrelated business taxable income from Form 990-T, line 39

7b 0

Revenue

8 Contributions and grants (Part VIII, line 1h)

Prior Year

Current Year

13,800

0

9 Program service revenue (Part VIII, line 2g)

2,409,164

2,696,369

10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)

63,952

66,043

11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)

27,141

43,824

12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)

2,514,067

2,806,236

Expenses

13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)

0

0

14 Benefits paid to or for members (Part IX, column (A), line 4)

0

0

15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)

1,390,952

1,456,934

16a Professional fundraising fees (Part IX, column (A), line 11e)

0

0

b Total fundraising expenses (Part IX, column (D), line 25) ▶ 0

17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)

595,272

883,864

18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)

1,986,234

2,340,798

19 Revenue less expenses. Subtract line 18 from line 12

527,833

465,438

Net Assets or
Fund Balances

20 Total assets (Part X, line 16)

Beginning of Current Year

End of Year

6,928,601

7,511,220

21 Total liabilities (Part X, line 26)

7,496

5,967

22 Net assets or fund balances. Subtract line 21 from line 20

6,921,105

7,505,253

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

**Sign
Here**

Signature of officer

2020-05-27

Date

JAMES PATTERSON DIRECTOR

Type or print name and title

**Paid
Preparer
Use Only**

Print/Type preparer's name

Preparer's signature

Date

2020-05-18

Check ☐ if
self-employedPTIN
P00641931

Firm's name ▶ LEGACY PROFESSIONALS LLP

Firm's EIN ▶ 32-0043599

Firm's address ▶ 222 INDIANAPOLIS BLVD SUITE 103

Phone no. (219) 836-1065

SCHERERVILLE, IN 46375

May the IRS discuss this return with the preparer shown above? (see instructions) ☒ Yes ☐ No

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.**2019****Open to Public Inspection****A For the 2019 calendar year, or tax year beginning 01-01-2019, and ending 12-31-2019****B Check if applicable:**

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization
INSULATORS LOCAL 37 JOINT
APPRENTICESHIP & TRAINING FUND

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) Room/suite
2360 N CULLEN AVECity or town, state or province, country, and ZIP or foreign postal code
EVANSVILLE, IN 47715**D Employer identification number**

27-2790409

E Telephone number

(812) 477-2341

G Gross receipts \$ 323,898**F Name and address of principal officer**STEVEN CARR
2360 N CULLEN AVENUE
EVANSVILLE, IN 47715**H(a) Is this a group return for subordinates?**☐ Yes ☒ No**H(b) Are all subordinates included?**☐ Yes ☒ No

If "No," attach a list (see instructions)

H(c) Group exemption number ▶**I Tax-exempt status** ☐ 501(c)(3) ☒ 501(c)(5) (insert no.) ☐ 4947(a)(1) or ☐ 527**J Website:** WWW.LOCAL37.ORG**K Form of organization** ☐ Corporation ☒ Trust ☐ Association ☐ Other ▶**L Year of formation** 2010**M State of legal domicile** IN**Part I Summary**

Activities & Governance

1 Briefly describe the organization's mission or most significant activities

PROVIDING FUNDING AND OPERATION OF THE APPRENTICESHIP AND TRAINING PROGRAM FOR OUR MEMBERS AND SUPPLYING OUR SIGNATORY CONTRACTORS WITH A SKILLED WORK FORCE

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets**3** Number of voting members of the governing body (Part VII, line 1a) **3** **6****4** Number of independent voting members of the governing body (Part VII, line 1b) **4** **6****5** Total number of individuals employed in calendar year 2019 (Part V, line 2a) **5** **12****6** Total number of volunteers (estimate if necessary) **6** **0****7a** Total unrelated business revenue from Part VIII, column (C), line 12 **7a** **0****b** Net unrelated business taxable income from Form 990-T, line 39 **7b** **0**

Revenue

8 Contributions and grants (Part VIII, line 1h) **8** **231,221** **142,666****9** Program service revenue (Part VIII, line 2g) **9** **174,560** **172,940****10** Investment income (Part VIII, column (A), lines 3, 4, and 7d) **10** **354** **353****11** Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) **11** **397** **7,939****12** Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) **12** **406,532** **323,898**

Expenses

13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) **13** **176,123** **100,071****14** Benefits paid to or for members (Part IX, column (A), line 4) **14** **0** **0****15** Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) **15** **177,077** **139,640****16a** Professional fundraising fees (Part IX, column (A), line 11e) **16a** **0** **0****b** Total fundraising expenses (Part IX, column (D), line 25) ▶ **0****17** Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) **17** **124,842** **145,944****18** Total expenses—Add lines 13-17 (must equal Part IX, column (A), line 25) **18** **478,042** **385,655****19** Revenue less expenses—Subtract line 18 from line 12 **19** **-71,510** **-61,757**

Net Assets or Fund Balances

20 Total assets (Part X, line 16) **20** **462,935** **397,173****21** Total liabilities (Part X, line 26) **21** **8,983** **4,978****22** Net assets or fund balances—Subtract line 21 from line 20 **22** **453,952** **392,195****Part II Signature Block**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer

2020-03-22

Date

STEVEN CARR, BUSINESS MANAGER

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

2020-03-22

Check ☐ if self-employed

PTIN

P00075676

Firm's name ▶ HARDING SHYMANSKI & CO PSC

Firm's EIN ▶ 35-1348211

Firm's address ▶ PO BOX 3677

Phone no (812) 464-9161

EVANSVILLE, IN 47735

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes ☐ No

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No 1545-0047

2019**Open to Public
Inspection****A For the 2019 calendar year, or tax year beginning 01-01-2019, and ending 12-31-2019**

- B** Check if applicable:
- ☒ Address change
- ☐ Name change
- ☐ Initial return
- ☐ First year/terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
INSULATORS LOCAL UNION 41 JOINT
APPRENTICESHIP COM

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) Room/suite

2626 N WELLS

City or town, state or province, country, and ZIP or foreign postal code
FORT WAYNE, IN 46808

F Name and address of principal officer
DANIEL HERR
295 W HOOK - WALZ ROAD
LIMA, OH 45807

D Employer identification number

35-1630847

E Telephone number

(260) 446-6327

G Gross receipts \$ 219,553

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c)() (insert no) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ N/A

H(a) Is this a group return for
subordinates? ☐ Yes ☒ No

H(b) Are all subordinates
included? ☐ Yes ☐ No

If "No," attach a list (see instructions)

H(c) Group exemption number ▶

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation 2004**M** State of legal domicile
OH**Part I Summary****Activities & Governance**

1 Briefly describe the organization's mission or most significant activities
EDUCATIONAL TRAINING OF NEW MEMBERS

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets

3 Number of voting members of the governing body (Part VI, line 1a) **3** **6**

4 Number of independent voting members of the governing body (Part VI, line 1b) **4** **6**

5 Total number of individuals employed in calendar year 2019 (Part V, line 2a) **5** **0**

6 Total number of volunteers (estimate if necessary) **6**

7a Total unrelated business revenue from Part VIII, column (C), line 12 **7a** **0**

b Net unrelated business taxable income from Form 990-T, line 39 **7b**

Revenue

8 Contributions and grants (Part VIII, line 1h) **Prior Year** **Current Year**

9 Program service revenue (Part VIII, line 2g) 173,634 219,553

10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) -195

11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 0

12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) 173,634 219,358

Expenses

13 Grants and similar amounts paid (Part IX, column (A), lines 1–3) 64,790 62,251

14 Benefits paid to or for members (Part IX, column (A), line 4) 0

15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10) 31,017 32,983

16a Professional fundraising fees (Part IX, column (A), line 11e) 0

b Total fundraising expenses (Part IX, column (D), line 25) ▶ 0

17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e) 47,239 95,020

18 Total expenses—Add lines 13–17 (must equal Part IX, column (A), line 25) 143,046 190,254

19 Revenue less expenses—Subtract line 18 from line 12 30,588 29,104

Net Assets or Fund Balances

20 Total assets (Part X, line 16) **Beginning of Current Year** **End of Year**

21 Total liabilities (Part X, line 26) 164,403 191,468

22 Net assets or fund balances—Subtract line 21 from line 20 2,145 106

22 Net assets or fund balances—Subtract line 21 from line 20 162,258 191,362

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

**Sign
Here**

Signature of officer

2020-02-06
DateDANIEL HERR, TRUSTEE
Type or print name and title**Paid
Preparer
Use Only**

Print/Type preparer's name

Preparer's signature

Date

2020-04-29

Check ☐ if
self-employedPTIN
P00634559

Firm's name ▶ RICHARD A MAGLEY CPA LLC

Firm's EIN ▶ 20-3730719

Firm's address ▶ 5525 OAK VALLEY PLACE

Phone no. (260) 482-2000

FORT WAYNE, IN 468431712

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

2018

Open to Public Inspection

A For the 2019 calendar year, or tax year beginning 07-01-2018, and ending 06-30-2019

- B Check if applicable:
- ☐ Address change
 - ☐ Name change
 - ☐ Initial return
 - ☐ Final return/terminated
 - ☐ Amended return
 - ☐ Application pending

C Name of organization
INTERNATIONAL ASSOCIATION OF BRIDGE
SAO IRON WORKERS LOCAL UNION 292

Doing business as

Number and street (or P.O. box if mail is not delivered to street address)

3515 BOLAND DR

Room/suite

City or town, state or province, country, and ZIP or foreign postal code

SOUTH BEND, IN 46628

D Employer identification number

35-0719678

E Telephone number

(574) 288-9033

G Gross receipts \$ 921,666

F Name and address of principal officer

ROBERT KARA
3515 BOLAND DR
SOUTH BEND, IN 46628

H(a) Is this a group return for subordinates?

☐ Yes ☒ No

H(b) Are all subordinates included?

☐ Yes ☐ No

If "No," attach a list (see instructions)

H(c) Group exemption number ▶

I Tax-exempt status ☐ 501(c)(3) ☒ 501(c)(5) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: WWW IRONWORKERS292 ORG

K Form of organization ☐ Corporation ☒ Trust ☐ Association ☐ Other ▶

L Year of formation 1919

M State of legal domicile IN

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities LABOR UNION		
Activities & Governance	2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets		
	3 Number of voting members of the governing body (Part VI, line 1a)	13	
	4 Number of independent voting members of the governing body (Part VI, line 1b)	6	
	5 Total number of individuals employed in calendar year 2018 (Part V, line 2a)	8	
	6 Total number of volunteers (estimate if necessary)	0	
Activities & Governance	7a Total unrelated business revenue from Part VIII, column (C), line 12	0	
	7b Net unrelated business taxable income from Form 990-T, line 34	0	
Revenue	8 Contributions and grants (Part VIII, line 1h)	34,490	
	9 Program service revenue (Part VIII, line 2g)	845,328	
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	311	
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	41,537	
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	921,666	
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	20,770	
	14 Benefits paid to or for members (Part IX, column (A), line 4)	12,350	
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	303,782	
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0	
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 0	0	
Expenses	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	327,601	
	18 Total expenses—Add lines 13-17 (must equal Part IX, column (A), line 25)	664,503	
	19 Revenue less expenses—Subtract line 18 from line 12	257,163	
	Net Assets or Fund Balances	20 Total assets (Part X, line 16)	2,822,659
		21 Total liabilities (Part X, line 26)	40,292
22 Net assets or fund balances—Subtract line 21 from line 20		2,782,367	

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer

2019-09-24

Date

ROBERT KARA FINANCIAL SECRETARY-TREASURER
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed
PTIN P01633047

Firm's name ▶ LEGACY PROFESSIONALS LLP

Firm's EIN ▶ 32-0043599

Firm's address ▶ 222 INDIANAPOLIS BOULEVARD SUITE
103
SCHERERVILLE, IN 46375

Phone no. (219) 836-1065

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

- Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

2018

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2018 calendar year, or tax year beginning , 2018, and ending

B Check if applicable:
☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C **INTERNATIONAL ASSOCIATION OF HEAT & FROST INSULATORS LOCAL 75 JATC**
 1345 NORTHSIDE BLVD.
 SOUTH BEND, IN 46615

D Employer identification number
 38-3733154

E Telephone number
 574-282-1650

G Gross receipts \$ 77,799.

F Name and address of principal officer: **REX ECKERT**
 SAME AS C ABOVE

H(a) Is this a group return for subordinates? Yes ☐ No ☒
H(b) Are all subordinates included? Yes ☐ No ☐
 If "No," attach a list (see instructions)

I Tax-exempt status: ☐ 501(c)(3) ☒ 501(c) (5) (insert no.) 4947(a)(1) or 527

J Website: N/A

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation 1923 **M** State of legal domicile: IN

Part II Summary

1 Briefly describe the organization's mission or most significant activities: TO PROVIDE EDUCATION AND TRAINING FOR APPRENTICE MEMBERS OF THE ORGANIZATION AND LOCAL UNION 75.

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets

3 Number of voting members of the governing body (Part VI, line 1a) **3**

4 Number of independent voting members of the governing body (Part VI, line 1b) **0**

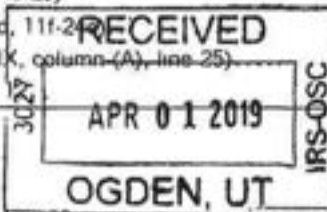
5 Total number of individuals employed in calendar year 2018 (Part V, line 2a) **0**

6 Total number of volunteers (estimate if necessary) **0**

7a Total unrelated business revenue from Part VIII, column (C), line 12 **0.**

7b Net unrelated business taxable income from Form 990-T, line 38 **0.**

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	73,623.	77,433.
9 Program service revenue (Part VIII, line 2g)		
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	36,751.	366.
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		
12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	110,374.	77,799.
13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)		
14 Benefits paid to or for members (Part IX, column (A), line 4)		
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	23,041.	20,563.
16a Professional fundraising fees (Part IX, column (A), line 11e)		
b Total fundraising expenses (Part IX, column (D), line 25)		
17 Other expenses (Part IX, column (A), lines 11a-11c, 11f-20)	31,421.	23,781.
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	54,462.	44,344.
19 Revenue less expenses. Subtract line 18 from line 12	55,912.	33,455.
20 Total assets (Part X, line 16)	Beginning of Current Year 366,791.	End of Year 400,246.
21 Total liabilities (Part X, line 26)	0.	0.
22 Net assets or fund balances. Subtract line 21 from line 20	366,791.	400,246.



Part III Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here
 Signature of officer: [Signature] Date: 3/25/19
 REX ECKERT
 Type or print name and title: FINANCIAL SEC.

Paid Preparer Use Only
 Print/preparer's name: DAVID P. ARANOWSKI Preparer's signature: [Signature] Date: 3/24/19
 Firm's name: ARANOWSKI & COMPANY Check ☐ if self-employed PTIN: P00240735
 Firm's address: 212 E LASALLE AVE., STE 220 SOUTH BEND, IN 46617-2799 Firm's EIN: 35-2151701
 Phone no: (574) 289-4821

May the IRS discuss this return with the preparer shown above? (see instructions)

Yes ☒ No ☐

BAA For Paperwork Reduction Act Notice, see the separate instructions.

TEEA0101L 08/20/18

Form 990 (2018)

G22

Return of Organization Exempt From Income Tax
 Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
 ▶ Do not enter social security numbers on this form as it may be made public.
 ▶ Go to www.irs.gov/Form990 for instructions and the latest information.

A For the 2019 calendar year, or tax year beginning 08-01-2019, and ending 07-31-2020

- B** Check if applicable:
☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization
 International Union of Operating
 Eng Local 841 App and Training Trust

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) Room/suite
 PO Box 146

City or town, state or province, country, and ZIP or foreign postal code
 Universal, IN 47884

F Name and address of principal officer:
 John Collett
 PO Box 146
 Universal, IN 47884

D Employer identification number
 35-1154720

E Telephone number
 (765) 828-1102

G Gross receipts \$ 3,215,400

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ N/A

H(a) Is this a group return for subordinates? ☐ Yes ☒ No
H(b) Are all subordinates included? ☐ Yes ☐ No
 If "No," attach a list. (see instructions)
H(c) Group exemption number ▶

K Form of organization: ☐ Corporation ☒ Trust ☐ Association ☐ Other ▶

L Year of formation: 1960 **M** State of legal domicile: IN

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: To provide job training programs for personnel employed as operating engineers in Indiana and Illinois.		
Revenue	2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VII, line 1a)	3	8
	4 Number of independent voting members of the governing body (Part VII, line 1b)	4	0
	5 Total number of individuals employed in calendar year 2019 (Part V, line 2a)	5	14
	6 Total number of volunteers (estimate if necessary)	6	
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
	b Net unrelated business taxable income from Form 990-T, line 39	7b	
	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	1,963,978	2,500,324
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	64,551	93,474
Expenses	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	169,484	224,645
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,218,013	2,818,443
	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)		0
	14 Benefits paid to or for members (Part IX, column (A), line 4)		0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	1,066,371	1,124,857
	16a Professional fundraising fees (Part IX, column (A), line 11e)		0
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 0		
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	885,678	1,076,780
	18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	1,952,049	2,201,637
	19 Revenue less expenses. Subtract line 18 from line 12	265,964	616,806
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 25)	5,378,000	6,315,000
	22 Net assets or fund balances. Subtract line 21 from line 20	63,545	284,044
		5,314,455	6,030,956

Part II Signature Block
 Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here
 Signature of officer: _____ Date: 2020-11-03
 John Collett, Sec Treas
 Type or print name and title

Paid Preparer Use Only
 Print/Type preparer's name: _____ Preparer's signature: _____ Date: _____
 Check ☐ if self-employed PTIN: P03593406
 Firm's name: ▶ SACKRIDER & COMPANY INC Firm's EIN: ▶ 35-1327464
 Firm's address: ▶ 1925 Wabash Avenue Phone no. (812) 232-9492
 Terre Haute, IN 478073126

A For the 2019 calendar year, or tax year beginning 01-01-2019, and ending 12-31-2019

☐ Check if applicable:
☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization
INTERNATIONAL ASSOCIATION OF BRIDGE
STRUCTURAL ORNAMENTAL AND REINFORCING

D Employer identification number
35-1873623

E Telephone number
(260) 484-8514

F Gross receipts \$ 267,489

Doing business as

G Telephone number
(260) 484-8514

G Gross receipts \$ 267,489

Number and street (or P.O. box if mail is not delivered to street address) Room/suite
6345 INNOVATION BLVD

H(a) Is this a group return for subordinates? ☐ Yes ☒ No
H(b) Are all subordinates included? ☐ Yes ☒ No
If "No," attach a list. (see instructions)
H(c) Group exemption number ▶

City or town, state or province, country, and ZIP or foreign postal code
FORT WAYNE, IN 46818

F Name and address of principal officer:
RON STARKEY
6345 INNOVATION BLVD
FORT WAYNE, IN 46818

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ N/A

K Form of organization: ☐ Corporation ☒ Trust ☐ Association ☐ Other ▶

L Year of formation: 2009

M State of legal domicile: IN

Part I Summary	
Activities & Governance	1 Briefly describe the organization's mission or most significant activities: TO PROVIDE IRONWORKERS APPRENTICESHIP TRAINING AND EDUCATION TO ELIGIBLE PARTICIPANTS.
	2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.
	3 Number of voting members of the governing body (Part VI, line 1a) 6
	4 Number of independent voting members of the governing body (Part VI, line 1b) 4
	5 Total number of individuals employed in calendar year 2019 (Part V, line 2a) 10
	6 Total number of volunteers (estimate if necessary) 0
	7a Total unrelated business revenue from Part VIII, column (C), line 12 0
	7b Net unrelated business taxable income from Form 990-T, line 39 0
	8 Contributions and grants (Part VIII, line 1h) 0
	9 Program service revenue (Part VIII, line 2g) 368,639
Revenue	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) 1,008
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 28
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) 369,675
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) 0
	14 Benefits paid to or for members (Part IX, column (A), line 4) 0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 150,533
	16a Professional fundraising fees (Part IX, column (A), line 11e) 0
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 0
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 165,907
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 316,440
	19 Revenue less expenses. Subtract line 18 from line 12 53,235
Net Assets or Fund Balances	20 Total assets (Part X, line 16) 591,954
	21 Total liabilities (Part X, line 26) 4,676
	22 Net assets or fund balances. Subtract line 21 from line 20 587,278

Part II Signature Block
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer
RON STARKEY, TRAINING DIRECTOR
Type or print name and title

2020-11-12
Date

Paid Preparer Use Only

Print/Type preparer's name
Firm's name ▶ LEGACY PROFESSIONALS LLP
Firm's address ▶ 4 WESTBROOK CORPORATE CTR 700
WESTCHESTER, IL 60154

Preparer's signature
Date 2020-11-11
Check ☐ if self-employed
PTIN P01456588
Firm's EIN ▶ 32-0042599
Phone no. (312) 368-0500

May the IRS discuss this return with the preparer shown above? (see instructions) ☒ Yes ☐ No

Form 990 Department of the Treasury Internal Revenue Service	Return of Organization Exempt From Income Tax Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) ▶ Do not enter social security numbers on this form as it may be made public. ▶ Go to www.irs.gov/Form990 for instructions and the latest information.	OMB No. 1545-0047 2018 Open to Public Inspection
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A For the 2019 calendar year, or tax year beginning 07-01-2018, and ending 06-30-2019			
B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Final return/terminated ☐ Amended return ☐ Application pending	C Name of organization IRON WORKERS LOCAL 103 APPRENTICESHIP AND TRAINING PROGRAM Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 5313 OLD BOONVILLE HIGHWAY City or town, state or province, country, and ZIP or foreign postal code EVANSVILLE, IN 47715	D Employer identification number 35-1661607 E Telephone number (812) 477-5317	G Gross receipts \$ 504,051
F Name and address of principal officer: THOMAS W. GARRETT 5313 OLD BOONVILLE HWY EVANSVILLE, IN 47715		H(a) Is this a group return for subordinates? ☐ Yes ☒ No H(b) Are all subordinates included? ☐ Yes ☐ No If "No," attach a list. (see instructions) H(c) Group exemption number ▶	
I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527		J Website: ▶ I.WORKERS103@INSIGHTBB.COM	
K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶		L Year of formation: 1952	M State of legal domicile: IN

Part I Summary																			
Activities & Governance	1 Briefly describe the organization's mission or most significant activities: PROVIDE TRAINING FOR MEMBERS OF IRON WORKERS LOCAL 103.																		
	2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.																		
	3	Number of voting members of the governing body (Part VI, line 1a)	6																
	4	Number of independent voting members of the governing body (Part VI, line 1b)	5																
	5	Total number of individuals employed in calendar year 2018 (Part V, line 2a)	6																
	6	Total number of volunteers (estimate if necessary)	0																
Revenue	7a	Total unrelated business revenue from Part VIII, column (C), line 12	0																
	7b	Net unrelated business taxable income from Form 990-T, line 34	0																
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%; text-align: left;">Prior Year</th> <th style="width: 50%; text-align: left;">Current Year</th> </tr> </thead> <tbody> <tr> <td style="text-align: right;">8 Contributions and grants (Part VIII, line 1h)</td> <td style="text-align: right;">0</td> </tr> <tr> <td style="text-align: right;">9 Program service revenue (Part VIII, line 2g)</td> <td style="text-align: right;">498,765</td> </tr> <tr> <td style="text-align: right;">10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)</td> <td style="text-align: right;">150</td> </tr> <tr> <td style="text-align: right;">11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)</td> <td style="text-align: right;">0</td> </tr> <tr> <td style="text-align: right;">12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)</td> <td style="text-align: right;">498,915</td> </tr> </tbody> </table>		Prior Year	Current Year	8 Contributions and grants (Part VIII, line 1h)	0	9 Program service revenue (Part VIII, line 2g)	498,765	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	150	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	498,915					
	Prior Year	Current Year																	
8 Contributions and grants (Part VIII, line 1h)	0																		
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Prior Year	Current Year																		
13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	0																		
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Net Assets or Fund Balances	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%; text-align: left;">Beginning of Current Year</th> <th style="width: 50%; text-align: left;">End of Year</th> </tr> </thead> <tbody> <tr> <td style="text-align: right;">20 Total assets (Part X, line 16)</td> <td style="text-align: right;">1,200,843</td> </tr> <tr> <td style="text-align: right;">21 Total liabilities (Part X, line 26)</td> <td style="text-align: right;">0</td> </tr> <tr> <td style="text-align: right;">22 Net assets or fund balances. Subtract line 21 from line 20</td> <td style="text-align: right;">1,200,843</td> </tr> </tbody> </table>		Beginning of Current Year	End of Year	20 Total assets (Part X, line 16)	1,200,843	21 Total liabilities (Part X, line 26)	0	22 Net assets or fund balances. Subtract line 21 from line 20	1,200,843									
	Beginning of Current Year	End of Year																	
	20 Total assets (Part X, line 16)	1,200,843																	
21 Total liabilities (Part X, line 26)	0																		
22 Net assets or fund balances. Subtract line 21 from line 20	1,200,843																		

Part II Signature Block	
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.	

Sign Here	Signature of officer: _____ THOMAS W. GARRETT, TRUSTEE Type or print name and title	Date: 2020-05-14	Check ☐ if self-employed PTIN: P00161684 Firm's EIN: 43-0831507 Phone no. (314) 655-5500
	Print/Type preparer's name: _____ Preparer's signature: _____ Date: _____		
	Firm's name: ▶ ANDERS MONKLER HUBER & HELM LLP Firm's address: ▶ 800 MARKET STREET SUITE 300 ST LOUIS, MO 631012501		

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No 1545-0047

2018**Open to Public Inspection****A For the 2019 calendar year, or tax year beginning 01-01-2018, and ending 12-31-2018****B Check if applicable**

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization
IRON WORKERS UNION LOCAL #22
APPRENTICE FUNDDoing business as
IRON WORKERS LOCAL #22 IATCNumber and street (or P.O. box if mail is not delivered to street address) Room/suite
5600 DIVIDEND ROAD SUITE BCity or town, state or province, country, and ZIP or foreign postal code
INDIANAPOLIS, IN 46241**F Name and address of principal officer**
PASCAL KATEME
5600 DIVIDEND ROAD SUITE B
INDIANAPOLIS, IN 46241**D Employer identification number**

35-1177556

E Telephone number

(317) 635-4766

G Gross receipts \$ 999,154**H(a)** Is this a group return for subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☒ No

If "No," attach a list (see instructions)

H(c) Group exemption number ▶**I Tax-exempt status** ☐ 501(c)(3) ☒ 501(c)(5) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527**J Website:** WWW.IW22JAC.ORG**K Form of organization** ☐ Corporation ☒ Trust ☐ Association ☐ Other ▶**L Year of formation** 1969**M State of legal domicile** IN**Part I Summary****1** Briefly describe the organization's mission or most significant activities:

TO CAREFULLY SELECT AND TRAIN INDIVIDUALS TO BECOME QUALIFIED WORKERS IN ALL FACETS OF OUR TRADE IN OUR CRAFT JURISDICTION

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets

3 Number of voting members of the governing body (Part VI, line 1a)	3	6
4 Number of independent voting members of the governing body (Part VI, line 1b)	4	6
5 Total number of individuals employed in calendar year 2018 (Part V, line 2a)	5	13
6 Total number of volunteers (estimate if necessary)	6	0
7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
7b Net unrelated business taxable income from Form 990-T, line 34	7b	0

		Prior Year	Current Year
Revenue	8 Contributions and grants (Part VIII, line 1h)	269,929	271,860
	9 Program service revenue (Part VIII, line 2g)	439,228	555,226
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	58,877	56,932
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	2,102	4,746
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	770,136	888,764
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0	0
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	297,805	407,447
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 0		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	459,746	514,203
Net Assets or Fund Balances	18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	757,551	921,650
	19 Revenue less expenses Subtract line 18 from line 12	12,585	-32,886
		Beginning of Current Year	End of Year
	20 Total assets (Part X, line 16)	2,066,004	1,942,377
	21 Total liabilities (Part X, line 26)	1,170	-51
	22 Net assets or fund balances Subtract line 21 from line 20	2,064,834	1,942,428

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer

2019-11-12
DatePASCAL KATEME COORDINATOR
Type or print name and title**Paid Preparer Use Only**

Print/Type preparer's name

Preparer's signature

Date

2019-11-12

Check ☐ if self-employed

PTIN

P0365876

Firm's name ▶ SHERCK HUSSEY JOHNSON & MCNAUGHTON LLC

Firm's EIN ▶ 35-1140303

Firm's address ▶ 1402 N CAPITOL AVE SUITE 150

Phone no. (317) 236-0888

INDIANAPOLIS, IN 46202316

May the IRS discuss this return with the preparer shown above? (see instructions) ☒ Yes ☐ No

2949327108312 9

Form **990**

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.

Go to www.irs.gov/Form990 for instructions and the latest information.**2017**
Open to Public
InspectionA For the 2017 calendar year, or tax year beginning **11/01/17**, and ending **10/31/18**

B Check if applicable:

☐ Address change☐ Name change☐ Initial return☐ Final return/
terminated☐ Amended return☐ Application pending

C Name of organization

**IRONWORKERS 395 TRUST JOINT
APPRENTICESHIP TRAINING COMMITTEE**

Doing business as

IRONWORKERS-395-TRUST JOINT APP. TR

Number and street (or P.O. box if mail is not delivered to street address)

890 EAST 25TH AVE

Room/suite

City or town, state or province, country, and ZIP or foreign postal code

LAKE STATION**IN 46405**

D Employer identification number

35-1057093

E Telephone number

219-962-7675

G Gross receipts\$

1,772,132

F Name and address of principal officer

RICHARD GAMBLIN**890 E 25TH AVE****LAKE STATION****IN 46405**H(a) Is this a group return for subordinates? ☐ Yes ☒ NoH(b) Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list (see instructions)

I Tax-exempt status

☐ 501(c)(3)☒ 501(c)

(

5)

< (insert no.)

☐ 4947(a)(1) or☐ 527**05**J Website **N/A**

H(c) Group exemption number

K Form of organization

☐ Corporation☒ Trust☐ Association☐ Other☐☐

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No 1545-0047

2018**Open to Public
Inspection****A For the 2019 calendar year, or tax year beginning 06-01-2018, and ending 05-31-2019**

- B** Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
JOINT APPRENTICESHIP TRAINING COMMITTEE
OF LOCAL 166

Doing business as

Number and street (or P.O. box if mail is not delivered to street address)

2930 W LUDWIG ROAD

Room/suite

City or town, state or province, country, and ZIP or foreign postal code

FORT WAYNE, IN 46818

D Employer identification number

35-1079237

E Telephone number

(260) 490-5696

G Gross receipts \$ 1,190,305**F** Name and address of principal officerKENT PROSSER
2930 W LUDWIG ROAD
FORT WAYNE, IN 46818**H(a)** Is this a group return for
subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates
included? ☐ Yes ☐ No

If "No," attach a list (see instructions)

H(c) Group exemption number ▶**I** Tax-exempt status ☐ 501(c)(3) ☒ 501(c)(5) (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: ▶ N/A**K** Form of organization ☐ Corporation ☒ Trust ☐ Association ☐ Other ▶**L** Year of formation 1951**M** State of legal domicile IN**Part I Summary**

Activities & Governance

1 Briefly describe the organization's mission or most significant activities
APPRENTICE TRAINING**2** Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets**3** Number of voting members of the governing body (Part VI, line 1a)**3** 10**4** Number of independent voting members of the governing body (Part VI, line 1b)**4** 4**5** Total number of individuals employed in calendar year 2018 (Part V, line 2a)**5** 57**6** Total number of volunteers (estimate if necessary)**6** 0**7a** Total unrelated business revenue from Part VIII, column (C), line 12**7a** 0**b** Net unrelated business taxable income from Form 990-T, line 34**7b** 0

Revenue

8 Contributions and grants (Part VIII, line 1h)**Prior Year****Current Year**

146,136

0

9 Program service revenue (Part VIII, line 2g)

1,101,264

1,176,153

10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)

6,007

6,256

11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)

4,274

7,896

12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)

1,257,681

1,190,305

Expenses

13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)

0

0

14 Benefits paid to or for members (Part IX, column (A), line 4)

0

0

15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)

452,931

491,572

16a Professional fundraising fees (Part IX, column (A), line 11e)

0

0

b Total fundraising expenses (Part IX, column (D), line 25) ▶ 0**17** Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)

595,446

632,318

18 Total expenses—Add lines 13–17 (must equal Part IX, column (A), line 25)

1,048,377

1,123,890

19 Revenue less expenses—Subtract line 18 from line 12

209,304

66,415

Net Assets or
Fund Balances**20** Total assets (Part X, line 16)

911,183

983,487

21 Total liabilities (Part X, line 26)

1,218

2,242

22 Net assets or fund balances—Subtract line 21 from line 20

909,965

981,245

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

**Sign
Here**

Signature of officer

2019-10-07

Date

KENT PROSSER, CHAIRMAN

Type or print name and title

**Paid
Preparer
Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if
self-employedPTIN
P01649025

Firm's name ▶ LEGACY PROFESSIONALS LLP

Firm's EIN ▶ 32-0043599

Firm's address ▶ 222 INDIANAPOLIS BLVD SUITE 103

Phone no. (317) 368-0500

SCHERERVILLE, IN 46375

990

Form

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundation)
Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

☐ Address change

☐ Name change

☐ Initial return

☐ Final return/terminated

☐ Amended return

☐ Application pending

C Name of organization
LAFAYETTE APPRENTICESHIP BUILDING COMPANY LLC

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) Rooms/suite
P O BOX 3013

City or town, state or province, country, and ZIP or foreign postal code
LAFAYETTE, IN 47903

F Name and address of principal officer:
JON HUSTON
2535 SOUTH 10TH STREET
LAFAYETTE, IN 47905

H(a) Is this a group return for subordinates?
☐ Yes ☒ No

H(b) Are all subordinates included?
☐ Yes ☐ No
If "No," attach a list. (see instructions)

H(c) Group exemption number ▶

I Tax-exempt status: ☐ 501(c)(3) ☒ 501(c)(4) ☐ (Insert no.) ☐ 4947(a)(1) or ☐ 527

J Website ▶ N/A

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation: 2004

M State of legal domicile: IN

Part I Summary

1 Briefly describe the organization's mission or most significant activities:
PROVIDING FACILITIES TO NOT-FOR-PROFIT ORGANIZATIONS

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3 Number of voting members of the governing body (Part VI, line 1a) 3 2

4 Number of independent voting members of the governing body (Part VI, line 1b) 4 2

5 Total number of individuals employed in calendar year 2019 (Part V, line 2a) 5 0

6 Total number of volunteers (estimate if necessary) 6 0

7a Total unrelated business revenue from Part VIII, column (C), line 12 7a 0

7b Net unrelated business taxable income from Form 990-T, line 39 7b 0

Revenue

8 Contributions and grants (Part VIII, line 1h) 0

9 Program service revenue (Part VIII, line 2g) 180,000 165,000

10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) 0

11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 13,527 0

12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) 193,527 165,000

Expenses

13 Grants and similar amounts paid (Part IX, column (A), lines 1–3) 0

14 Benefits paid to or for members (Part IX, column (A), line 4) 0

15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10) 0

16a Professional fundraising fees (Part IX, column (A), line 11e) 0

16b Total fundraising expenses (Part IX, column (D), line 25) ▶ 0

17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24c) 77,337 93,227

18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25) 77,337 93,227

19 Revenue less expenses. Subtract line 18 from line 12 116,190 71,773

Net Assets or Fund Balances

20 Total assets (Part X, line 16) 2,129,332 2,166,580

21 Total liabilities (Part X, line 26) 248,363 172,952

22 Net assets or fund balances. Subtract line 21 from line 20 1,880,969 1,993,628

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Signature of officer
RICK PETTRY DIRECTOR
Type or print name and title

2020-07-27
Date

Paid Preparer Use Only

Print/Type preparer's name
Firm's name ▶ THOME & AGAR CPAs

Preparer's signature
Firm's EIN ▶

Date
Firm's address ▶ 323 COLUMBIA STREET STE 300
LAFAYETTE, IN 47901

Check ☐ if self-employed
Phone no. (765) 742-2021

PTIN
#01366837

May the IRS discuss this return with the preparer shown above? (see instructions) ☒ Yes ☐ No

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No 1545-0047

2019**Open to Public Inspection****A For the 2019 calendar year, or tax year beginning 07-01-2019, and ending 06-30-2020**

- B** Check if applicable:
- ☐ Address change
 - ☐ Name change
 - ☐ Initial return
 - ☐ Final return/terminated
 - ☐ Amended return
 - ☐ Application pending

C Name of organization

LAFAYETTE ELECTRICAL JOINT APPRENTICESHIP & TRAINING COMMITTEE

Doing business as:

Number and street (or P.O. box if mail is not delivered to street address) Room/suite
2953 S CREASY LANECity or town, state or province, country, and ZIP or foreign postal code
LAFAYETTE, IN 47905**F Name and address of principal officer**JEREMIE PEARSON
PO BOX 5015
LAFAYETTE, IN 47903**D Employer identification number**

35-1439652

E Telephone number

(765) 449-4300

G Gross receipts \$ 298,063

- I Tax-exempt status** ☒ 501(c)(3) ☐ 501(c)(1) ☐ 4947(a)(1) or ☐ 527

J Website: WWW.LEJATC.COM**H(a)** Is this a group return for subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list (see instructions)

H(c) Group exemption number ▶

- K Form of organization** ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation 1958**M State of legal domicile** IN**Part I Summary****Activities & Governance****1** Briefly describe the organization's mission or most significant activities

EDUCATIONAL COURSES AND TRAINING FOR UNION ELECTRICAL APPRENTICES

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets

3 Number of voting members of the governing body (Part VI, line 1a)	3	6
4 Number of independent voting members of the governing body (Part VI, line 1b)	4	6
5 Total number of individuals employed in calendar year 2019 (Part V, line 2a)	5	12
6 Total number of volunteers (estimate if necessary)	6	0
7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	4,201
7b Net unrelated business taxable income from Form 990-T, line 39	7b	0

Revenue

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)		292,612
9 Program service revenue (Part VIII, line 2g)		0
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)		0
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		5,451
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)		298,063

Expenses

13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)		0
14 Benefits paid to or for members (Part IX, column (A), line 4)		0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)		143,933
16a Professional fundraising fees (Part IX, column (A), line 11e)		0
b Total fundraising expenses (Part IX, column (D), line 25) ▶ 0		
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)		177,426
18 Total expenses—Add lines 13–17 (must equal Part IX, column (A), line 25)		321,359
19 Revenue less expenses—Subtract line 18 from line 12		-23,296

Net Assets or Fund Balances

	Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)	1,224,882	1,199,969
21 Total liabilities (Part X, line 26)	4,824	3,205
22 Net assets or fund balances—Subtract line 21 from line 20	1,220,058	1,196,764

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer

2020-07-30
DateJEREMIE PEARSON DIRECTOR
Type or print name and title**Paid Preparer Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed
PTIN P01266877

Firm's name ▶ THIEME & ADAIR CHAS

Firm's EIN ▶

Firm's address ▶ 323 COLUMBIA STREET STE 100

Phone no. (765) 742-2021

LAFAYETTE, IN 47901

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No 1545-0047

2018

Open to Public Inspection

A For the 2019 calendar year, or tax year beginning 07-01-2018, and ending 06-30-2019

- B Check if applicable:
- ☒ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
LOCAL 374 DEVELOPMENT AND TRAINING FUND

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) Room/suite
760 NORTH UNION STREETCity or town, state or province, country, and ZIP or foreign postal code
HOBART, IN 46342

D Employer identification number

35-1757364

E Telephone number

(219) 844-1765

G Gross receipts \$ 1,176,744

F Name and address of principal officer

DAN SULLIVAN
760 NORTH UNION STREET
HOBART, IN 46342H(a) Is this a group return for subordinates? ☐ Yes ☒ NoH(b) Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list (see instructions)

H(c) Group exemption number ▶

I Tax-exempt status ☐ 501(c)(3) ☒ 501(c)(5) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ N/A

K Form of organization ☐ Corporation ☒ Trust ☐ Association ☐ Other ▶

L Year of formation 1988

M State of legal domicile IN

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities
DEVELOPMENT AND TRAINING FUND2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets

3 Number of voting members of the governing body (Part VI, line 1a) 3 6

4 Number of independent voting members of the governing body (Part VI, line 1b) 4 6

5 Total number of individuals employed in calendar year 2018 (Part V, line 2a) 5 7

6 Total number of volunteers (estimate if necessary) 6 0

7a Total unrelated business revenue from Part VIII, column (C), line 12 7a 0

b Net unrelated business taxable income from Form 990-T, line 34 7b 0

Revenue

8 Contributions and grants (Part VIII, line 1h) 8 0

9 Program service revenue (Part VIII, line 2g) 9 1,030,043

10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) 10 126,293

11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 11 9,283

12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) 12 1,165,619

Expenses

13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) 13 0

14 Benefits paid to or for members (Part IX, column (A), line 4) 14 0

15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 15 695,962

16a Professional fundraising fees (Part IX, column (A), line 11e) 16a 0

b Total fundraising expenses (Part IX, column (D), line 25) ▶ 0

17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 17 578,124

18 Total expenses—Add lines 13-17 (must equal Part IX, column (A), line 25) 18 1,274,086

19 Revenue less expenses—Subtract line 18 from line 12 19 -108,467

Net Assets or Fund Balances

20 Total assets (Part X, line 16) 20 1,371,599

21 Total liabilities (Part X, line 26) 21 3,329

22 Net assets or fund balances—Subtract line 21 from line 20 22 1,368,262

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer

2019-12-18

Date

DAN SULLIVAN TRUSTEE

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed PTIN P00201177

Firm's name ▶ LEGACY PROFESSIONALS LLP

Firm's EIN ▶ 32-0243599

Firm's address ▶ 222 INDIANAPOLIS BLVD SUITE 103

Phone no. (312) 368-0500

SCHERERVILLE, IN 46375

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No 1545-0047

2018

Open to Public Inspection

A For the 2019 calendar year, or tax year beginning 07-01-2018, and ending 06-30-2019

B Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization
LOCAL 697 IBEW APPRENTICE

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) Room/suite
7200 MISSISSIPPI ST NO 100City or town, state or province, country, and ZIP or foreign postal code
MERRILLVILLE, IN 46410

D Employer identification number

35-1001585

E Telephone number

(219) 845-3454

G Gross receipts \$ 5,493,066

F Name and address of principal officer

JOE DANCHIO
7200 MISSISSIPPI ST NO 100
MERRILLVILLE, IN 46410H(a) Is this a group return for subordinates? ☐ Yes ☒ NoH(b) Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list (see instructions)

H(c) Group exemption number ▶

I Tax-exempt status ☒ 501(c)(3) ☐ 501(c) () (insert no) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ N/A

K Form of organization ☐ Corporation ☒ Trust ☐ Association ☐ Other ▶

L Year of formation 1964

M State of legal domicile IN

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities
APPRENTICE TRAINING2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets

3 Number of voting members of the governing body (Part VI, line 1a) 3 5

4 Number of independent voting members of the governing body (Part VI, line 1b) 4 6

5 Total number of individuals employed in calendar year 2018 (Part V, line 2a) 5 22

6 Total number of volunteers (estimate if necessary) 6 0

7a Total unrelated business revenue from Part VIII, column (C), line 12 7a 0

b Net unrelated business taxable income from Form 990-T, line 34 7b 0

Revenue

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	5,000	66,800
9 Program service revenue (Part VIII, line 2g)	1,612,877	1,857,988
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	148,408	291,628
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	1,644	702
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,767,929	2,217,118

Expenses

13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	0	0
14 Benefits paid to or for members (Part IX, column (A), line 4)	0	0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	914,041	961,724
16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b Total fundraising expenses (Part IX, column (D), line 25) ▶ 0		
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	777,255	842,265
18 Total expenses—Add lines 13–17 (must equal Part IX, column (A), line 25)	1,691,296	1,803,989
19 Revenue less expenses—Subtract line 18 from line 12	76,633	413,129

Net Assets or Fund Balances

	Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)	10,947,202	11,298,841
21 Total liabilities (Part X, line 26)	2,061	2,371
22 Net assets or fund balances—Subtract line 21 from line 20	10,945,141	11,296,470

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer

2019-10-15
Date

JOE DANCHIO DIRECTOR

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed PTIN P01649025

Firm's name ▶ LEGACY PROFESSIONALS LLP

Firm's EIN ▶ 32-0343999

Firm's address ▶ 222 INDIANAPOLIS BOULEVARD SUITE 103
SCHERERVILLE, IN 46375

Phone no. (312) 368-0500

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2018**Open to Public Inspection****A For the 2018 calendar year, or tax year beginning 01-01-2018, and ending 12-31-2018****B Check if applicable:**

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization
MARION-KOKOMO ELECTRICIAN JATC
JOINT APPRENTICESHIP AND TRAINING

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) Room/suite
PO BOX 2796City or town, state or province, country, and ZIP or foreign postal code
KOKOMO, IN 46901**D Employer identification number**

35-6016876

E Telephone number

(765) 452-2270

G Gross receipts \$ 246,353**F Name and address of principal officer**JEFF COOK
PO BOX 273
AMBOY, IN 46911**H(a) Is this a group return for**

subordinates?

☐ Yes ☒ No**H(b) Are all subordinates**

included?

☐ Yes ☒ No

If "No," attach a list (see instructions)

H(c) Group exemption number ▶**I Tax-exempt status** ☐ 501(c)(3) ☒ 501(c)(5) (insert no.) ☐ 4947(a)(1) or ☐ 527**J Website: ▶****K Form of organization** ☐ Corporation ☐ Trust ☒ Association ☐ Other ▶**L Year of formation** 1945**M State of legal domicile** IN**Part I Summary****Activities & Governance**1 Briefly describe the organization's mission or most significant activities:
THE PURPOSE OF THE MARION-KOKOMO JOINT APPRENTICESHIP PROGRAM IS TO TURN OUT EXPERIENCED INSIDE ELECTRICAL WIREMAN TO LEND MANPOWER FOR THE JURISDICTION'S ELECTRICAL CONTRACTORS IN THE SIX SURROUNDING COUNTIES2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets

3 Number of voting members of the governing body (Part VI, line 1a)	3	6
4 Number of independent voting members of the governing body (Part VI, line 1b)	4	6
5 Total number of individuals employed in calendar year 2018 (Part V, line 2a)	5	12
6 Total number of volunteers (estimate if necessary)	6	
7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
7b Net unrelated business taxable income from Form 990-T, line 34	7b	

Revenue

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	153,633	0
9 Program service revenue (Part VIII, line 2g)	177,599	233,165
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	863	1,038
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		12,150
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	332,095	246,353

Expenses

13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0
14 Benefits paid to or for members (Part IX, column (A), line 4)		0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	126,030	151,246
16a Professional fundraising fees (Part IX, column (A), line 11e)		0
b Total fundraising expenses (Part IX, column (D), line 25) ▶ 0		
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	185,272	119,189
18 Total expenses—Add lines 13-17 (must equal Part IX, column (A), line 25)	311,302	270,435
19 Revenue less expenses—Subtract line 18 from line 12	20,793	-24,082

Net Assets or Fund Balances

	Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)	167,168	146,648
21 Total liabilities (Part X, line 26)	2,878	6,440
22 Net assets or fund balances—Subtract line 21 from line 20	164,290	140,208

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer

2018-11-21

Date

JEFF COOK, CHAIRMAN

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed PTIN P01336553

Firm's name ▶ FOUNTY CPA GROUP PC

Firm's EIN ▶ 35-2064619

Firm's address ▶ 2401 N MAIN ST

Phone no. (260) 824-1040

BLUFFTON, IN 46714184

Have the IRS discuss this return with the preparer shown above? (see instructions) ☒ Yes ☐ No

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No 1545-0047

2018**Open to Public
Inspection****A For the 2019 calendar year, or tax year beginning 01-01-2018, and ending 12-31-2018**

- B** Check if applicable:
- ☐ Address change
 - ☐ Name change
 - ☐ Initial return
 - ☐ Final return/terminated
 - ☐ Amended return
 - ☐ Application pending

C Name of organization

MUNCIE ELECTRICAL JOINT APPRENTICE

Doing business as

Number and street (or P.O. box if mail is not delivered to street address)

4501 S MEEKER AVE

Room/suite

City or town, state or province, country, and ZIP or foreign postal code

MUNCIE, IN 47302

D Employer identification number

35-6072672

E Telephone number**G** Gross receipts \$ 356,597**F** Name and address of principal officer

DAVID BLACKFORD

H(a) Is this a group return for subordinates?☐ Yes ☒ No**H(b)** Are all subordinates included?☐ Yes ☐ No

If "No," attach a list (see instructions)

H(c) Group exemption number ▶**I** Tax-exempt status ☐ 501(c)(3) ☒ 501(c)(5) (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: ▶**K** Form of organization ☐ Corporation ☒ Trust ☐ Association ☐ Other ▶**L** Year of formation 1945**M** State of legal domicile IN**Part I Summary**

Activities & Governance

1 Briefly describe the organization's mission or most significant activities

LABOR UNION APPRENTICESHIP

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets**3** Number of voting members of the governing body (Part VI, line 1a)**3** 6**4** Number of independent voting members of the governing body (Part VI, line 1b)**4** 6**5** Total number of individuals employed in calendar year 2018 (Part V, line 2a)**5** 9**6** Total number of volunteers (estimate if necessary)**6****7a** Total unrelated business revenue from Part VIII, column (C), line 12**7a** 0**7b** Net unrelated business taxable income from Form 990-T, line 34**7b** 0

Revenue

8 Contributions and grants (Part VIII, line 1h)**Prior Year** 229,630 **Current Year** 356,518**9** Program service revenue (Part VIII, line 2g)

0

10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)

394 79

11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)

0

12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)

230,024 356,597

Expenses

13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)

0

14 Benefits paid to or for members (Part IX, column (A), line 4)

0

15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)

131,924 138,714

16a Professional fundraising fees (Part IX, column (A), line 11e)

0

b Total fundraising expenses (Part IX, column (D), line 25) ▶ 0**17** Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)

93,613 67,465

18 Total expenses—Add lines 13–17 (must equal Part IX, column (A), line 25)

225,537 226,179

19 Revenue less expenses—Subtract line 18 from line 12

4,487 130,418

Net Assets or Fund Balances

20 Total assets (Part X, line 16)**Beginning of Current Year** 54,279 **End of Year** 184,255**21** Total liabilities (Part X, line 26)

6,199 5,757

22 Net assets or fund balances—Subtract line 21 from line 20

48,080 178,498

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer

2019-05-07

Date

DAVID BLACKFORD TRAINING DIRECT

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

2019-05-08

Check ☐ if self-employed

PTIN P00063154

Firm's name ▶ STACHLER & ASSOCIATES LLC

Firm's EIN ▶ 47-5380296

Firm's address ▶ 555 W CHESTNUT STREET

Phone no. (765) 964-7514

UNION CITY, IN 47390

Return of Organization Exempt From Income Tax

OMB No 1545-0047

2018

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

A For the 2019 calendar year, or tax year beginning 01-01-2018, and ending 12-31-2018

- B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
NORTHWEST INDIANA ROOFERS JOINT
APPRENTICESHIP

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) Room/suite
2111 WEST LINCOLN HIGHWAYCity or town, state or province, country, and ZIP or foreign postal code
MERRILLVILLE, IN 46410

D Employer identification number

35-1889146

E Telephone number

(219) 769-6944

G Gross receipts \$ 336,914

F Name and address of principal officer

BRIAN BASS
2111 WEST LINCOLN HIGHWAY
MERRILLVILLE, IN 46410H(a) Is this a group return for
subordinates? ☐ Yes ☒ NoH(b) Are all subordinates
included? ☐ Yes ☐ No

If "No," attach a list (see instructions)

H(c) Group exemption number ▶

I Tax-exempt status ☐ 501(c)(3) ☒ 501(c)(5) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ N/A

K Form of organization ☐ Corporation ☒ Trust ☐ Association ☐ Other ▶

L Year of formation 1992

M State of legal domicile IN

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities
TRAINING AND EDUCATION2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets

3 Number of voting members of the governing body (Part VI, line 1a) 3 6

4 Number of independent voting members of the governing body (Part VI, line 1b) 4 6

5 Total number of individuals employed in calendar year 2018 (Part V, line 2a) 5 6

6 Total number of volunteers (estimate if necessary) 6 0

7a Total unrelated business revenue from Part VIII, column (C), line 12 7a 0

b Net unrelated business taxable income from Form 990-T, line 34 7b 0

Revenue

8 Contributions and grants (Part VIII, line 1h) 8 0

9 Program service revenue (Part VIII, line 2g) 9 314,359

10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) 10 5

11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 11 5,211

12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) 12 319,575

Prior Year

Current Year

13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) 13 0

14 Benefits paid to or for members (Part IX, column (A), line 4) 14 0

15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 15 141,260

16a Professional fundraising fees (Part IX, column (A), line 11e) 16a 0

b Total fundraising expenses (Part IX, column (D), line 25) ▶ 0

17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 17 136,168

18 Total expenses—Add lines 13-17 (must equal Part IX, column (A), line 25) 18 277,448

19 Revenue less expenses—Subtract line 18 from line 12 19 42,127

Net Assets or Fund Balances

20 Total assets (Part X, line 16) 20 89,245

21 Total liabilities (Part X, line 26) 21 2,004

22 Net assets or fund balances—Subtract line 21 from line 20 22 87,241

Beginning of Current Year

End of Year

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer

2019-09-26
DateBRIAN BASS APPRENTICE COORDINATOR
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed
PTIN
P01630474

Firm's name ▶ LEGACY PROFESSIONALS LLP

Firm's EIN ▶ 32-0043599

Firm's address ▶ 222 INDIANAPOLIS BOULEVARD SUITE
103
SCHERERVILLE, IN 46375

Phone no. (312) 368-0500

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No 1545-0047

2018

Open to Public Inspection

A For the 2019 calendar year, or tax year beginning 04-01-2018, and ending 03-31-2019

- B** Check if applicable:
- ☐ Address change
 - ☐ Name change
 - ☐ Initial return
 - ☐ Final return/terminated
 - ☐ Amended return
 - ☐ Application pending

C Name of organization
OPERATING ENGINEERS
LOCAL 103 APPRENTICESHIP & TRNG PRGM

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) Room/suite
4277 E CR 67

City or town, state or province, country, and ZIP or foreign postal code
ANDERSON, IN 46017

D Employer identification number

35-1132522

E Telephone number

(765) 378-0013

G Gross receipts \$ 7,494,161**F** Name and address of principal officer

JAMES R RATCAN
4277 E CR RD 67
ANDERSON, IN 46017

H(a) Is this a group return for subordinates?☐ Yes ☒ No**H(b)** Are all subordinates included?☐ Yes ☐ No

If "No," attach a list (see instructions)

H(c) Group exemption number ▶**I** Tax-exempt status ☒ 501(c)(3) ☐ 501(c) () ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: ▶ NONE**K** Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶**L** Year of formation**M** State of legal domicile**Part I Summary**

Activities & Governance

1 Briefly describe the organization's mission or most significant activities
APPRENTICESHIP PROGRAM FOR OPERATING ENGINEERS

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets

3 Number of voting members of the governing body (Part VI, line 1a)	3	11
4 Number of independent voting members of the governing body (Part VI, line 1b)	4	11
5 Total number of individuals employed in calendar year 2018 (Part V, line 2a)	5	18
6 Total number of volunteers (estimate if necessary)	6	
7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
7b Net unrelated business taxable income from Form 990-T, line 34	7b	

Revenue

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)		0
9 Program service revenue (Part VIII, line 2g)	2,535,925	2,939,017
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	71,987	147,739
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		0
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,607,912	3,086,756

Expenses

13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0
14 Benefits paid to or for members (Part IX, column (A), line 4)		0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	1,087,237	1,336,935
16a Professional fundraising fees (Part IX, column (A), line 11e)		0
b Total fundraising expenses (Part IX, column (D), line 25) ▶ 0		
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,227,360	1,412,371
18 Total expenses—Add lines 13-17 (must equal Part IX, column (A), line 25)	2,314,617	2,749,306
19 Revenue less expenses—Subtract line 18 from line 12	293,295	337,450

Net Assets or Fund Balances

	Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)	9,044,638	9,419,784
21 Total liabilities (Part X, line 26)	17,861	28,240
22 Net assets or fund balances—Subtract line 21 from line 20	9,026,777	9,391,544

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer

2019-11-05

Date

JAMES R RATCAN PROGRAM ADMIN
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed
PTIN P00109111

Firm's name ▶ PHERSON & ASSOCIATES PC CPAS

Firm's EIN ▶ 35-1405192

Firm's address ▶ 410 S 18TH STREET

Phone no. (765) 742-1858

LAFAYETTE, IN 47905

Return of Organization Exempt From Income Tax

OMB No 1545-0047

2018

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.**A** For the 2019 calendar year, or tax year beginning 01-01-2018, and ending 12-31-2018

- B** Check if applicable:
- ☒ Address change
 - ☐ Name change
 - ☐ Initial return
 - ☐ Final return/terminated
 - ☐ Amended return
 - ☐ Application pending

C Name of organization
PLASTERERS AND CEMENT MASONS
APPRENTICESHIP LOCAL 692 TRAINING FUND

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) Room/suite
3205 E THOMPSON RDCity or town, state or province, country, and ZIP or foreign postal code
INDIANAPOLIS, IN 46227**D** Employer identification number

35-1814071

E Telephone number

(317) 508-1609

G Gross receipts \$ 652,631

F Name and address of principal officer
RUSSELL REDMON
3205 E THOMPSON RD
INDIANAPOLIS, IN 46227

H(a) Is this a group return for subordinates?☐ Yes ☒ No**H(b)** Are all subordinates included?☐ Yes ☐ No

If "No," attach a list (see instructions)

H(c) Group exemption number ▶**I** Tax-exempt status ☐ 501(c)(3) ☒ 501(c)(5) (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: ▶ N/A**K** Form of organization ☐ Corporation ☒ Trust ☐ Association ☐ Other ▶**L** Year of formation 1993**M** State of legal domicile IN**Part I Summary**

Activities & Governance

1 Briefly describe the organization's mission or most significant activities
APPRENTICE TRAINING

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets

3 Number of voting members of the governing body (Part VI, line 1a)

3 9

4 Number of independent voting members of the governing body (Part VI, line 1b)

4 9

5 Total number of individuals employed in calendar year 2018 (Part V, line 2a)

5 8

6 Total number of volunteers (estimate if necessary)

6 0

7a Total unrelated business revenue from Part VIII, column (C), line 12

7a 0

b Net unrelated business taxable income from Form 990-T, line 34

7b 0

Revenue

8 Contributions and grants (Part VIII, line 1h)

Prior Year Current Year

0 57,106

9 Program service revenue (Part VIII, line 2g)

483,311 552,039

10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)

2,563 -122,463

11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)

19,690 30,968

12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)

505,564 517,650

Expenses

13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)

0 0

14 Benefits paid to or for members (Part IX, column (A), line 4)

0 0

15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)

303,288 290,812

16a Professional fundraising fees (Part IX, column (A), line 11e)

0 0

b Total fundraising expenses (Part IX, column (D), line 25) ▶ 0

17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)

183,221 204,524

18 Total expenses—Add lines 13-17 (must equal Part IX, column (A), line 25)

486,509 495,336

19 Revenue less expenses—Subtract line 18 from line 12

19,055 22,314

Net Assets or Fund Balances

20 Total assets (Part X, line 16)

Beginning of Current Year End of Year

904,178 910,338

21 Total liabilities (Part X, line 26)

22,044 13,890

22 Net assets or fund balances—Subtract line 21 from line 20

882,134 904,448

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer

2019-11-12

Date

MARK MCCLESKEY, TRUSTEE

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed
PTIN P00201177

Firm's name ▶ LEGACY PROFESSIONALS LLP

Firm's EIN ▶ 32-0042593

Firm's address ▶ 222 INDIANAPOLIS BLVD STE 103

Phone no. (312) 368-0500

SCHERERVILLE, IN 46375

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No 1545-0047

2019

Open to Public Inspection

A For the 2019 calendar year, or tax year beginning 07-01-2019, and ending 06-30-2020**B** Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization

Plumbers & Pipefitters Joint Apprenticeship Training Committee

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) Room/suite
4172 Ralph Jones CtCity or town, state or province, country, and ZIP or foreign postal code
South Bend, IN 46628**D** Employer identification number

35-1155749

E Telephone number

(574) 273-0500

G Gross receipts \$ 934,556**F** Name and address of principal officerBroc Buccolich
4172 Ralph Jones
South Bend, IN 46628**H(a)** Is this a group return for subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☒ No

If "No," attach a list (see instructions)

H(c) Group exemption number ▶ 0297**I** Tax-exempt status: ☐ 501(c)(1) ☒ 501(c)(5) (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: ▶ N/A**K** Form of organization: ☐ Corporation ☒ Trust ☐ Association ☐ Other ▶**L** Year of formation 1941**M** State of legal domicile IN**Part I Summary**

Activities & Governance

1 Briefly describe the organization's mission or most significant activities

Apprentice Training Plumbing

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets**3** Number of voting members of the governing body (Part VI, line 1a) **3** 8**4** Number of independent voting members of the governing body (Part VI, line 1b) **4** 0**5** Total number of individuals employed in calendar year 2019 (Part V, line 2a) **5** 39**6** Total number of volunteers (estimate if necessary) **6** 0**7a** Total unrelated business revenue from Part VIII, column (C), line 12 **7a** 0**7b** Net unrelated business taxable income from Form 990-T, line 39 **7b** 0

Revenue

8 Contributions and grants (Part VIII, line 1h) **8** 668,524**9** Program service revenue (Part VIII, line 2g) **9** 448,026**10** Investment income (Part VIII, column (A), lines 3, 4, and 7d) **10** 6,682**11** Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) **11** 0**12** Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) **12** 1,121,232

Expenses

13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) **13** 0**14** Benefits paid to or for members (Part IX, column (A), line 4) **14** 0**15** Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) **15** 366,970**16a** Professional fundraising fees (Part IX, column (A), line 11e) **16a** 0**b** Total fundraising expenses (Part IX, column (D), line 25) ▶ 0**17** Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) **17** 748,391**18** Total expenses—Add lines 13-17 (must equal Part IX, column (A), line 25) **18** 1,115,361**19** Revenue less expenses—Subtract line 18 from line 12 **19** 5,871

Net Assets or Fund Balances

20 Total assets (Part X, line 16) **20** 1,181,670**21** Total liabilities (Part X, line 26) **21** 1,001**22** Net assets or fund balances—Subtract line 21 from line 20 **22** 180,669**Part II Signature Block**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer

2020-08-13

Date

Broc Buccolich, Apprentice Coordinator

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

2020-08-14

Check ☐ if self-employed

PTIN P00642453

Firm's name ▶ Koren H Leshar CPA PC

Firm's EIN ▶

Firm's address ▶ 24711 West Maple Way

Phone no. (574) 277-4242

South Bend, IN 46628

Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

2019

Open to Public Inspection

A For the 2019 calendar year, or tax year beginning 01-01-2019, and ending 12-31-2019

- B** Check if applicable:
- ☐ Address change
 - ☐ Name change
 - ☐ Initial return
 - ☐ Final return/terminated
 - ☐ Amended return
 - ☐ Application pending

C Name of organization

Plumbers & Steamfitters Educational Trust

D Doing business asNumber and street (or P.O. box if mail is not delivered to street address) Room/suite
8707 East Mohr AvenueCity or town, state or province, country, and ZIP or foreign postal code
Terre Haute, IN 47803**E** Employer identification number

35-6042596

F Telephone number**G** Gross receipts \$ 1,633,983**F** Name and address of principal officer**H(a)** Is this a group return for subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☒ No

If "No," attach a list (see instructions)

H(c) Group exemption number ▶**I** Tax-exempt status ☐ 501(c)(3) ☒ 501(c)(5) (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: ▶**K** Form of organization ☐ Corporation ☐ Trust ☐ Association ☒ Other ▶ NFP**L** Year of formation 1956**M** State of legal domicile IN**Part I Summary****Activities & Governance****1** Briefly describe the organization's mission or most significant activities

Apprenticeship Program Operation of apprenticeship program for members of Plumbers & Steamfitters Local Union NO 157

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets

3 Number of voting members of the governing body (Part VI, line 1a)	3	6
4 Number of independent voting members of the governing body (Part VI, line 1b)	4	6
5 Total number of individuals employed in calendar year 2019 (Part V, line 2a)	5	58
6 Total number of volunteers (estimate if necessary)	6	
7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
7b Net unrelated business taxable income from Form 990-T, line 39	7b	0

Revenue

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	721,832	840,488
9 Program service revenue (Part VIII, line 2g)	507,900	451,969
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	110,840	44,545
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	70,225	101,498
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,410,797	1,438,500

Expenses

13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0
14 Benefits paid to or for members (Part IX, column (A), line 4)		0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	902,223	870,537
16a Professional fundraising fees (Part IX, column (A), line 11a)		0
b Total fundraising expenses (Part IX, column (D), line 25) ▶ 0		
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	884,764	876,474
18 Total expenses—Add lines 13-17 (must equal Part IX, column (A), line 25)	1,786,987	1,747,011
19 Revenue less expenses—Subtract line 18 from line 12	-376,190	-308,511

Net Assets or Fund Balances

	Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)	2,734,699	2,426,720
21 Total liabilities (Part X, line 26)	5,990	6,522
22 Net assets or fund balances—Subtract line 21 from line 20	2,728,709	2,420,198

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer

2020-04-27

Date

Mark Swanner, SecTreasurer

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

2020-04-24

Check ☐ if self-employedPTIN
901367103

Firm's name ▶ English & Klotz Inc

Firm's EIN ▶ 83-3130421

Firm's address ▶ 656 E Springhill Dr

Phone no. (812) 242-9545

Terre Haute, IN 47802

Form

990

Department of the Treasury

Internal Revenue Service

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2019

Open to Public Inspection

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.

Go to www.irs.gov/Form990 for instructions and the latest information.

A For the 2019 calendar year, or tax year beginning 01-01-2019 , and ending 12-31-2019

B Check if applicable:

☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization

PLUMBERS LOCAL UNION 210 JOINT APPRENTICE & JOURNEYMAN UPGRADE FUND

Doing business as

Number and street (or P.O. box if mail is not delivered to street address)

Room/suite

2901 E 83RD PLACE

City or town, state or province, country, and ZIP or foreign postal code

MERRILLVILLE, IN 46410

D Employer identification number

35-2129341

E Telephone number

(219) 942-7224

G Gross receipts \$ 603,449

F Name and address of principal officer:

ROBERT SUES

2901 E 83RD PLACE

MERRILLVILLE, IN 46410

H(a) Is this a group return for subordinates?

☐ Yes ☒ No

H(b) Are all subordinates included?

☐ Yes ☐ No

If "No," attach a list. (see instructions)

H(c) Group exemption number ▶

I Tax-exempt status:

☒ 501(c)(3) ☐ 501(c) () ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ N/A

K Form of organization:

☐ Corporation ☒ Trust ☐ Association ☐ Other ▶

L Year of formation: 2000

M State of legal domicile: IN

Part I Summary

1 Briefly describe the organization's mission or most significant activities:

TRAINING AND DEVELOPMENT OF SKILLS OF APPRENTICES AND JOURNEYMEN IN THE PLUMBING INDUSTRY.

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3 Number of voting members of the governing body (Part VI, line 1a)

6

4 Number of independent voting members of the governing body (Part VI, line 1b)

6

5 Total number of individuals employed in calendar year 2019 (Part V, line 2a)

14

6 Total number of volunteers (estimate if necessary)

0

7a Total unrelated business revenue from Part VIII, column (C), line 12

0

7b Net unrelated business taxable income from Form 990-T, line 39

0

Revenue

8 Contributions and grants (Part VIII, line 1h)

0

9 Program service revenue (Part VIII, line 2g)

612,538

10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)

1,488

11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)

942

12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)

614,968

Expenses

13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)

0

14 Benefits paid to or for members (Part IX, column (A), line 4)

0

15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)

252,528

16a Professional fundraising fees (Part IX, column (A), line 11e)

0

b Total fundraising expenses (Part IX, column (D), line 25) ▶ 0

17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)

239,450

18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)

491,978

19 Revenue less expenses. Subtract line 18 from line 12

122,990

Net Assets or Fund Balances

20 Total assets (Part X, line 16)

1,205,361

21 Total liabilities (Part X, line 26)

7,436

22 Net assets or fund balances. Subtract line 21 from line 20

1,197,925

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Signature of officer

2020-10-20

Date

ROBERT SUES, TRUSTEE

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

2020-10-05

Check ☐ if self-employed

PTIN

000841931

Firm's name ▶ LEGACY PROFESSIONALS LLP

Firm's EIN ▶ 32-0043599

Firm's address ▶ 222 INDIANAPOLIS BOULEVARD SUITE 102

SCHERERVILLE, IN 46375

Phone no. (219) 836-1665

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes ☐ No

Return of Organization Exempt From Income Tax

OMB No 1545-0047

2018

Open to Public Inspection

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public

Go to www.irs.gov/Form990 for instructions and the latest information.

A For the 2019 calendar year, or tax year beginning 07-01-2018, and ending 06-30-2019

B Check if applicable

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization

SHEET METAL WORKERS LOCAL NO 20
APPRENTICESHIP & TRAINING TRUST

Doing business as

Number and street (or P.O. box if mail is not delivered to street address)

2828 E 45TH STREET SUITE A

Room/suite

City or town, state or province, country, and ZIP or foreign postal code

INDIANAPOLIS, IN 46205

D Employer identification number

35-1154275

E Telephone number

(317) 541-0050

G Gross receipts \$ 3,341,158

F Name and address of principal officer

JASON BENSON
2828 E 45TH STREET SUITE A
INDIANAPOLIS, IN 46205

H(a) Is this a group return for subordinates?

☐ Yes ☒ No

H(b) Are all subordinates included?

☐ Yes ☒ No

If "No," attach a list (see instructions)

H(c) Group exemption number ▶

I Tax-exempt status

☒ 501(c)(3) ☐ 501(c) () (insert no) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ N/A

K Form of organization ☐ Corporation ☒ Trust ☐ Association ☐ Other ▶

L Year of formation 1966

M State of legal domicile IN

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities

THE APPRENTICESHIP AND TRAINING TRUST WAS FORMED TO PROVIDE EDUCATION AND TRAINING FOR THE ADVANCEMENT OF SHEET METAL WORKER APPRENTICES AND JOURNEYMEN

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets

3 Number of voting members of the governing body (Part VI, line 1a)

3 14

4 Number of independent voting members of the governing body (Part VI, line 1b)

4 14

5 Total number of individuals employed in calendar year 2018 (Part V, line 2a)

5 325

6 Total number of volunteers (estimate if necessary)

6 14

7a Total unrelated business revenue from Part VIII, column (C), line 12

7a 0

7b Net unrelated business taxable income from Form 990-T, line 34

7b 0

Revenue

8 Contributions and grants (Part VIII, line 1h)

Prior Year

Current Year

0 0

9 Program service revenue (Part VIII, line 2g)

3,319,433

3,218,951

10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)

2,931

498

11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)

102,876

94,063

12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)

3,425,240

3,313,512

Expenses

13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)

0

0

14 Benefits paid to or for members (Part IX, column (A), line 4)

0

0

15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)

2,201,599

2,266,336

16a Professional fundraising fees (Part IX, column (A), line 11e)

0

0

b Total fundraising expenses (Part IX, column (D), line 25) ▶ 0

17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)

1,081,027

1,121,652

18 Total expenses—Add lines 13-17 (must equal Part IX, column (A), line 25)

3,282,626

3,387,988

19 Revenue less expenses—Subtract line 18 from line 12

142,614

-74,476

Net Assets or Fund Balances

20 Total assets (Part X, line 16)

7,276,209

7,029,351

21 Total liabilities (Part X, line 26)

882,665

710,393

22 Net assets or fund balances—Subtract line 21 from line 20

6,393,524

6,319,048

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer

2019-12-16

Date

JASON BENSON COORDINATOR

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

2019-12-13

Check ☐ if self-employed

PTIN

P01271193

Firm's name ▶ KSM BUSINESS SERVICES INC

Firm's EIN ▶ 35-2123203

Firm's address ▶ PO BOX 40857

Phone no. (317) 580-2000

INDIANAPOLIS, IN 462400857

May the IRS discuss this return with the preparer shown above? (see instructions) ☒ Yes ☐ No

Form 990 Department of the Treasury Internal Revenue Service	Return of Organization Exempt From Income Tax Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) ▶ Do not enter social security numbers on this form as it may be made public. ▶ Go to www.irs.gov/Form990 for instructions and the latest information.	OMB No. 1545-0047 2018 Open to Public Inspection
	A For the 2019 calendar year, or tax year beginning 10-01-2018, and ending 09-30-2019	

B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Final return/terminated ☐ Amended return ☐ Application pending	C Name of organization SOUTH BEND & VICINITY ELECTRICAL JOINT APPRENTICESHIP & TRAINING TRUST Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 56365 PEPPERMINT ROAD City or town, state or province, country, and ZIP or foreign postal code SOUTH BEND, IN 466194584	D Employer identification number 35-6059198 E Telephone number (574) 233-1721 G Gross receipts \$ 870,938
F Name and address of principal officer: TYE NOLAND 56365 PEPPERMINT ROAD SOUTH BEND, IN 466194584		H(a) Is this a group return for subordinates? ☐ Yes ☒ No H(b) Are all subordinates included? ☐ Yes ☐ No If "No," attach a list. (see instructions) H(c) Group exemption number ▶
I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527		
J Website: WWW.JATC153.COM		
K Form of organization: ☐ Corporation ☒ Trust ☐ Association ☐ Other ▶		L Year of formation: 1965 M State of legal domicile: IN

Part I Summary				
Activities & Governance	1 Briefly describe the organization's mission or most significant activities: TO PROVIDE APPRENTICESHIP AND JOURNEYMAN TRAINING.			
	2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.			
	3 Number of voting members of the governing body (Part VI, line 1a)	3	8	
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	8	
	5 Total number of individuals employed in calendar year 2018 (Part V, line 2a)	5	46	
	6 Total number of volunteers (estimate if necessary)	6	0	
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0	
	7b Net unrelated business taxable income from Form 990-T, line 34	7b	0	
	Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
		9 Program service revenue (Part VIII, line 2g)	0	0
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)		836,129	837,376	
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		31,302	16,724	
12 Total revenue—add lines 8 through 11 (must equal Part VII, column (A), line 12)		17,198	16,838	
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	884,629	870,938	
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0	0	
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0	0	
	16a Professional fundraising fees (Part IX, column (A), line 11e)	446,945	456,649	
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 0	0	0	
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	0	0	
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	376,247	426,023	
Net Assets or Fund Balances	19 Revenue less expenses. Subtract line 18 from line 12	823,192	882,672	
		61,437	-11,734	
	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year	
	21 Total liabilities (Part X, line 26)	1,721,479	1,643,725	
		132,693	46,314	
22 Net assets or fund balances. Subtract line 21 from line 20		1,588,786	1,597,411	

Part II Signature Block	
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.	

Sign Here	Signature of officer DANIEL CORWIN TRAINING COORDINATOR	Date 2020-06-11			
	Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date 2020-05-19	Check ☐ if self-employed	PTIN P01630478
	Firm's name ▶ LEGACY PROFESSIONALS LLP		Firm's EIN ▶ 32-0043599		
	Firm's address ▶ 727 INDIANAPOLIS BLVD SUITE 103		Phone no. (312) 368-0500		
	SCHERERVILLE, IN 46375				

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No 1545-0047

2018

Open to Public Inspection

A For the 2019 calendar year, or tax year beginning 07-01-2018, and ending 06-30-2019

- B** Check if applicable:
- ☐ Address change
 - ☐ Name change
 - ☐ Initial return
 - ☐ Final return/terminated
 - ☐ Amended return
 - ☐ Application pending

C Name of organization
TERRE HAUTE ELECTRICAL JATC

Doing business as:

Number and street (or P.O. box if mail is not delivered to street address) Room/suite
950 OHIO STREETCity or town, state or province, country, and ZIP or foreign postal code
TERRE HAUTE, IN 47807**D** Employer identification number
23-7120596**E** Telephone number
(812) 235-7541**G** Gross receipts \$ 1,011,081**F** Name and address of principal officer
RYAN HUGHES
950 OHIO STREET
TERRE HAUTE, IN 47807**H(a)** Is this a group return for subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☒ No
If "No," attach a list (see instructions)**H(c)** Group exemption number ▶**I** Tax-exempt status ☒ 501(c)(3) ☐ 501(c) () ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: ▶ WWW.THEJATC.ORG**K** Form of organization ☐ Corporation ☒ Trust ☐ Association ☐ Other ▶**L** Year of formation 1977**M** State of legal domicile IN**Part I Summary**

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: TO PROVIDE TRAINING FOR APPRENTICES FOR THE CHAPTER OF THE NATIONAL ELECTRICAL CONTRACTORS ASSOCIATION AND THE LOCAL UNION OF THE INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS		
Revenue	2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets		
	3 Number of voting members of the governing body (Part VII, line 1a)		6
	4 Number of independent voting members of the governing body (Part VII, line 1b)		6
	5 Total number of individuals employed in calendar year 2018 (Part VII, line 2a)		25
	6 Total number of volunteers (estimate if necessary)		0
	7a Total unrelated business revenue from Part VIII, column (C), line 12		0
	7b Net unrelated business taxable income from Form 990-T, line 34		0
	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	0	0
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	801,051	881,204
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	24,166	19,713	
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,434	260	
13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	826,651	901,177	
Expenses	14 Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	0	0
	16a Professional fundraising fees (Part IX, column (A), line 11e)	441,478	484,225
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 0	0	0
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	0	0
	18 Total expenses—Add lines 13–17 (must equal Part IX, column (A), line 25)	462,945	525,276
	19 Revenue less expenses—Subtract line 18 from line 12	904,423	1,009,501
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	-77,772	-108,324
	21 Total liabilities (Part X, line 26)		
	22 Net assets or fund balances—Subtract line 21 from line 20	Beginning of Current Year	End of Year
		1,529,539	1,434,712
	3,428	3,241	
	1,526,111	1,431,471	

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer

2020-02-07
DateRYAN HUGHES, TRAINING DIRECTOR
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed PTIN P00494588

Firm's name ▶ KEMPER CPA GROUP LLP

Firm's EIN ▶ 37-0818432

Firm's address ▶ P.O. BOX 292

Phone no. (812) 862-7730

VINCENNES, IN 475910297

May the IRS discuss this return with the preparer shown above? (see instructions) ☒ Yes ☐ No

Return of Organization Exempt From Income Tax

OMB No 1545-0047

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public

Go to www.irs.gov/Form990 for instructions and the latest information.

2019

Open to Public Inspection

A For the 2019 calendar year, or tax year beginning 01-01-2019, and ending 12-31-2019

B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ First year/terminated ☐ Amended return ☐ Application pending	C Name of organization UNITED UNION OF ROOFERS LOCAL 106 IATC		D Employer identification number 35-4628789
	Doing business as		E Telephone number (812) 424-8641
	Number and street (or P.O. box if mail is not delivered to street address) 1201 BAKER AVENUE	Room/suite	
	City or town, state or province, country, and ZIP or foreign postal code EVANSVILLE, IN 47710		
F Name and address of principal officer MICHAEL DURHAM 1201 BAKER AVE EVANSVILLE, IN 47710		H(a) Is this a group return for subordinates? ☐ Yes ☒ No H(b) Are all subordinates included? ☐ Yes ☒ No If "No," attach a list (see instructions) H(c) Group exemption number	
I Tax-exempt status ☐ 501(c)(3) ☒ 501(c)(5) (insert no.) ☐ 4947(a)(1) or ☐ 527			
J Website: N/A			
K Form of organization ☐ Corporation ☒ Trust ☐ Association ☐ Other		L Year of formation 2008	M State of legal domicile IN

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities PROVIDE TRAINING FOR AND CONDUCT PRE-EMPLOYMENT AND RANDOM DRUG TESTING OF JOURNEYMAN AND APPRENTICES OF UNITED UNION OF ROOFERS, WATERPROOFERS AND ALLIED WORKERS, LOCAL UNION 106		
	2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	8
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	8
Revenue	5 Total number of individuals employed in calendar year 2019 (Part V, line 2a)	5	2
	6 Total number of volunteers (estimate if necessary)	6	0
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
	7b Net unrelated business taxable income from Form 990-T, line 39	7b	0
Expenses	8 Contributions and grants (Part VIII, line 1h)		Prior Year Current Year
	9 Program service revenue (Part VIII, line 2g)		92,330 103,771
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)		0
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		7,473
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)		92,330 111,244
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0
	14 Benefits paid to or for members (Part IX, column (A), line 4)		0
Net Assets or Fund Balances	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		14,037 16,652
	16a Professional fundraising fees (Part IX, column (A), line 11e)		0
	b Total fundraising expenses (Part IX, column (D), line 25)		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		37,127 46,115
	18 Total expenses—add lines 13-17 (must equal Part IX, column (A), line 25)		51,164 62,767
	19 Revenue less expenses—subtract line 18 from line 12		41,166 48,477
	20 Total assets (Part X, line 16)		Beginning of Current Year End of Year 338,634 386,999
21 Total liabilities (Part X, line 26)		1,765 1,293	
22 Net assets or fund balances—subtract line 21 from line 20		336,869 385,706	

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer: MICHAEL DURHAM BUSINESS MANAGER
 Date: 2020-06-22

Paid Preparer Use Only

Print/Type preparer's name: WATLER ACCOUNTING CPA PC
 Preparer's signature: [Signature]
 Date: 2020-06-28
 Check ☐ if self-employed
 PTIN: PC0172992
 Firm's EIN: [Blank]
 Firm's address: 1231 MAPLE AVE
 Phone no: (618) 263-3567
 TERRE HAUTE, IN 478042208

May the IRS discuss this return with the preparer shown above? (see instructions) ☒ Yes ☐ No

Short Form

OMB No 1545-1150

Form 990-EZ

Return of Organization Exempt From Income Tax

2018

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.

▶ Go to www.irs.gov/Form990EZ for instructions and the latest information.

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2018 calendar year, or tax year beginning and ending	
B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Final return/terminated ☐ Amended return ☐ Application pending	C Name of organization UNITED UNION OF ROOFERS LOCAL 119 JOINT APPRENTICESHIP AND TRAINING FUND Number and street (or P.O. box, if mail is not delivered to street address) Room/suite 2702 S. FOLTZ STREET City or town, state or province, country, and ZIP or foreign postal code INDIANAPOLIS, IN 46241 03
D Employer identification number 04-3798647	
E Telephone number 317-484-8990	
F Group Exemption Number ▶	
G Accounting Method: ☒ Cash ☐ Accrual Other (specify) ▶	
H Check ☒ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).	
I Website: ▶ N/A	
J Tax-exempt status (check only one) — ☒ 501(c)(3) ☐ 501(c) () (insert no) ☐ 4947(a)(1) or ☐ 527	
K Form of organization: ☐ Corporation ☐ Trust ☒ Association ☐ Other	
L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B)) are \$500,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$ 138,403.	

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)Check if the organization used Schedule O to respond to any question in this Part I ☒

Revenue	1 Contributions, gifts, grants, and similar amounts received	1		
	2 Program service revenue including government fees and contracts	2		
	3 Membership dues and assessments	3	137,824.	
	4 Investment income	4		
	5a Gross amount from sale of assets other than inventory	5a		
	b Less: cost or other basis and sales expenses	5b		
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c		
	6 Gaming and fundraising events:			
	a Gross income from gaming (attach Schedule G if greater than \$15,000)	6a		
	b Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1 (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000))	6b		
c Less: direct expenses from gaming and fundraising events	6c			
d Net income or (loss) from gaming and fundraising events (Add lines 6a and 6b and subtract line 6c)	6d			
7a Gross sales of inventory, less returns and allowances	7a			
b Less: cost of goods sold	7b			
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c			
8 Other revenue (describe in Schedule O)	SEE SCHEDULE O	8	579.	
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8		9	138,403.	
Expenses	10 Grants and similar amounts paid (list in Schedule O)	10		
	11 Benefits paid to or for members	11		
	12 Salaries, other compensation, and employee benefits	12	71,754.	
	13 Professional fees and other payments to independent contractors	13	2,197.	
	14 Occupancy, rent, utilities, and maintenance	14	7,055.	
	15 Printing, publications, postage, and shipping	15	56.	
	16 Other expenses (describe in Schedule O)	SEE SCHEDULE O	16	11,406.
	17 Total expenses. Add lines 10 through 16		17	92,468.
Net Assets	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	45,935.	
	19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	166,684.	
	20 Other changes in net assets or fund balances (explain in Schedule O)	20	0.	
	21 Net assets or fund balances at end of year. Combine lines 18 through 20		21	212,619.

LHA For Paperwork Reduction Act Notice, see the separate instructions.

Form 990-EZ (2018)