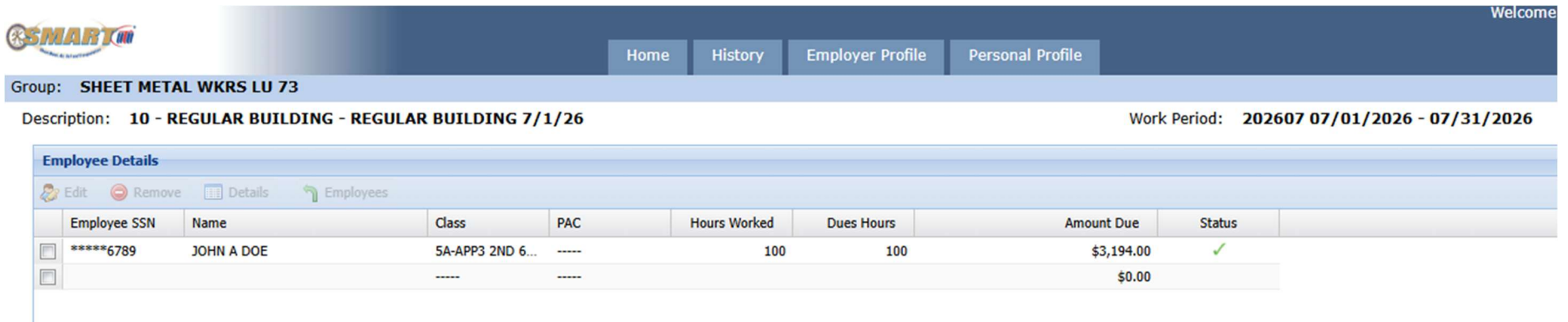


How to Report Prevailing Wage Hours

John Doe is currently Job Class **5A**, which translates to a 3rd Year Apprentice, 2nd 6 months. He worked 100 hours at a regular job site:



The screenshot shows the SMART system interface. At the top, there's a navigation bar with links: Home, History, Employer Profile, and Personal Profile. Below this, the group is identified as "SHEET METAL WKRS LU 73". The description is "10 - REGULAR BUILDING - REGULAR BUILDING 7/1/26" and the work period is "202607 07/01/2026 - 07/31/2026". The "Employee Details" section shows a table with columns: Employee SSN, Name, Class, PAC, Hours Worked, Dues Hours, Amount Due, and Status. The table contains one entry for John A. Doe, SSN *****6789, Class 5A-APP3 2ND 6..., PAC ----, Hours Worked 100, Dues Hours 100, Amount Due \$3,194.00, and Status with a green checkmark. Below this, there's a row with Amount Due \$0.00.

Employee SSN	Name	Class	PAC	Hours Worked	Dues Hours	Amount Due	Status
*****6789	JOHN A DOE	5A-APP3 2ND 6...	----	100	100	\$3,194.00	✓
		----	----			\$0.00	

He worked 60 hours on a prevailing wage job site. See below to find the Prevailing Wage Job Class to use:

Regular Job Class	Prevailing Wage Job Class	Description
2A	APW-1.1	PW-1st Yr Apprentice 1st 6 mths
2B	APW-1.2	PW-1st yr Apprentice 2nd 6mths
11	APW-2.1	PW- 2nd yr Apprentice 1st 6mths
12	APW-2.2	PW-2nd yr Apprentice 2nd 6mths
05	APW-3.1	PW- 3rd yr Apprentice 1st 6mths
5A	APW-3.2	PW- 3rd yr Apprentice 2nd 6mths
06	APW-4.1	PW- 4th yr Apprentice 1st 6mths
6A	APW-4.2	PW-4th yr Apprentice 2nd 6mths

For John's Job Class **(5A)** we will have to change it to **APW-3.2**. To do this create a 2nd line item for John Doe and:

1. Select the drop down in the "Class" Column
2. Find the description of the Apprentice you are looking for.
3. Click the TAB key on your keyboard to go the Hours Worked Field

SMART

Home History Employer Profile Personal Profile

Group: SHEET METAL WKRS LU 73

Description: 10 - REGULAR BUILDING - REGULAR BUILDING 7/1/26 World

Employee Details

Edit Remove Details Employees

Employee SSN	Name	Class	PAC	Hours Worked	Dues Hours	Amount Due
*****6789	JOHN A DOE	5A-APP3 2ND 6...	----	100	100	\$3,194.00
*****6789	JOHN A DOE	APW-3.2 -3rd y Apprentice 2nd 6mths	----	60	60	\$2,766.60
		2ND 6	----			\$0.00

Once you enter your Hours Worked and your Dues hours, your amount should calculate accordingly, and you can process your remittance as usual.

Under Prevailing wage these funds will be at Journeyman rate:

**WAGE RATE AND FRINGE BENEFIT SCHEDULE
INTERNATIONAL ASSOCIATION OF SHEET METAL, AIR,
RAIL AND TRANSPORTATION WORKERS, LOCAL NO. 73
AND SMACNA GREATER CHICAGO
EFFECTIVE JULY 1, 2026 THROUGH MAY 31, 2027**

JOURNEYMAN TAXABLE WAGE RATE – SCHEDULE A			JOURNEYMAN FRINGE BENEFITS						
07/01/26	Wage	\$56.85							
	Time and One Half	\$85.28							
	Double Time	\$113.70							
(Deductions)	Savings Plan	(1.50)	LOCAL	ANNUITY	APPRENTICE	NTF	WELFARE	INDUSTRY	NATIONAL
	Organizing/Education	(0.54)	PENSION	FUND	TRAINING	FUND	FUND	FUND	PENSION
	Per Capita Tax	(0.22)	\$9.26	\$14.03	\$1.25	\$0.22	\$17.81	\$0.56	\$5.91
***	Working Assessment	(1.59)							LMCC
									\$0.38
			ON THE FIRST FORTY (40) TOTAL HOURS PER WEEK						

(see next page for Rate Sheet)

Regular Job Class	Prevailing Wage Job Class	Description
2A	APW-1.1	PW - 1st yr Apprentice 1st 6 mths
2B	APW-1.2	PW - 1st yr Apprentice 2nd 6mths
11	APW-2.1	PW - 2nd yr Apprentice 1st 6mths
12	APW-2.2	PW - 2nd yr Apprentice 2nd 6mths
5	APW-3.1	PW - 3rd yr Apprentice 1st 6mths
5A	APW-3.2	PW - 3rd yr Apprentice 2nd 6mths
6	APW-4.1	PW - 4th yr Apprentice 1st 6mths
6A	APW-4.2	PW - 4th yr Apprentice 2nd 6mths

Job Class	Fund	Rate
APW-1.1	AN	\$14.03
APW-1.1	AP	\$1.25
APW-1.1	DU	\$0.69
APW-1.1	LM	\$0.38
APW-1.1	MI	\$0.56
APW-1.1	P	\$9.26
APW-1.1	PC	\$0.22
APW-1.1	W	\$17.81
APW-1.1 Total		\$44.20

Job Class	Fund	Rate
APW-2.1	AN	\$14.03
APW-2.1	AP	\$1.25
APW-2.1	DU	\$0.79
APW-2.1	LM	\$0.38
APW-2.1	MI	\$0.56
APW-2.1	P	\$9.26
APW-2.1	PC	\$0.22
APW-2.1	W	\$17.81
APW-2.1 Total		\$44.30

Job Class	Fund	Rate
APW-3.1	AN	\$14.03
APW-3.1	AP	\$1.25
APW-3.1	DU	\$1.03
APW-3.1	LM	\$0.38
APW-3.1	MI	\$0.56
APW-3.1	OE	\$0.54
APW-3.1	P	\$9.26
APW-3.1	PC	\$0.22
APW-3.1	SV	\$0.90
APW-3.1	W	\$17.81
APW-3.1 Total		\$45.98

Job Class	Fund	Rate
APW-4.1	AN	\$14.03
APW-4.1	AP	\$1.25
APW-4.1	DU	\$1.14
APW-4.1	LM	\$0.38
APW-4.1	MI	\$0.56
APW-4.1	OE	\$0.54
APW-4.1	P	\$9.26
APW-4.1	PC	\$0.22
APW-4.1	SV	\$1.05
APW-4.1	W	\$17.81
APW-4.1 Total		\$46.24

Job Class	Fund	Rate
APW-1.2	AN	\$14.03
APW-1.2	AP	\$1.25
APW-1.2	DU	\$0.71
APW-1.2	LM	\$0.38
APW-1.2	MI	\$0.56
APW-1.2	P	\$9.26
APW-1.2	PC	\$0.22
APW-1.2	W	\$17.81
APW-1.2 Total		\$44.22

Job Class	Fund	Rate
APW-2.2	AN	\$14.03
APW-2.2	AP	\$1.25
APW-2.2	DU	\$0.83
APW-2.2	LM	\$0.38
APW-2.2	MI	\$0.56
APW-2.2	P	\$9.26
APW-2.2	PC	\$0.22
APW-2.2	W	\$17.81
APW-2.2 Total		\$44.34

Job Class	Fund	Rate
APW-3.2	AN	\$14.03
APW-3.2	AP	\$1.25
APW-3.2	DU	\$1.08
APW-3.2	LM	\$0.38
APW-3.2	MI	\$0.56
APW-3.2	OE	\$0.54
APW-3.2	P	\$9.26
APW-3.2	PC	\$0.22
APW-3.2	SV	\$0.98
APW-3.2	W	\$17.81
APW-3.2 Total		\$46.11

Job Class	Fund	Rate
APW-4.2	AN	\$14.03
APW-4.2	AP	\$1.25
APW-4.2	DU	\$1.19
APW-4.2	LM	\$0.38
APW-4.2	MI	\$0.56
APW-4.2	OE	\$0.54
APW-4.2	P	\$9.26
APW-4.2	PC	\$0.22
APW-4.2	SV	\$1.13
APW-4.2	W	\$17.81
APW-4.2 Total		\$46.37