

International Association of Sheet Metal, Air, Rail and Transportation Workers Local Union No. 265

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MOU between SMACNA Greater Chicago and SMART Local 265

DATE: 7-1-2026

RE: Apprentice Fringe Benefit Reporting Procedures

Apprentice Contributions on Illinois Prevailing Wage Projects Fringe benefit contributions on hours worked by apprentices on projects covered by the Illinois Prevailing Wage Act should be paid in the amounts due for a Journeyman on the approved wage sheets, only if and to the extent required by the Illinois Prevailing Wage Act on or after July 1, 2026.

In all other instances, fringe benefit contributions should be paid to the Funds for each hour worked by an apprentice in the amounts due on the approved non-prevailing wage apprentice wage sheet for each hour worked.

When working on a **Prevailing Wage** projects on and after July 1, 2026, you must select Contract **#2650423** from your "Add Contract String" button and use these class codes in the internet payment system:

Prevailing Wage - Contract #2650423	
Class Code	Class Description
40A	Prevailing Wage - 1st Year 1st 6 Months
45A	Prevailing Wage - 1st Year 2nd 6 Months
50A	Prevailing Wage - 2nd Year 1st 6 Months
55A	Prevailing Wage - 2nd Year 2nd 6 Months
60A	Prevailing Wage - 3rd Year 1st 6 Months
65A	Prevailing Wage - 3rd Year 2nd 6 Months
70A	Prevailing Wage - 4th Year 1st 6 Months
75A	Prevailing Wage - 4th Year 2nd 6 Months

When Working on **Non-Prevailing Wage** projects, use these class codes in the internet payment system:

Building Trades - Contract #2650401	
Class Code	Class Description
40A	1st Year 1st 6 Months starting 6/1/19 or later
45A	1st Year 2nd 6 Months starting 6/1/19 or later
50A	2nd Year 1st 6 Months starting 6/1/19 or later
55A	2nd Year 2nd 6 Months starting 6/1/19 or later
60A	3rd Year 1st 6 Months starting 6/1/19 or later
65A	3rd Year 2nd 6 Months starting 6/1/19 or later
70A	4th year 1st 6 months starting 6/1/19 or later
75A	4th year 2nd 6 months starting 6/1/19 or later

Any questions reach out to the Fund Office at 630-668-7260.