



**BRICKLAYERS & ALLIED CRAFTWORKERS  
LOCAL #2, ALBANY, NEW YORK  
HEALTH BENEFIT FUND  
300 Centre Drive Albany, New York 12203  
1(800) 664-8314 or (518) 456-0259  
www.bac2funds.com**

**TO:** BAC LOCAL #2 NY HEALTH PARTICIPANTS

**RE:** **CHANGES TO SUPPLEMENTAL UNEMPLOYMENT BENEFIT DUE TO PAYROLL  
COMPANY TRANSITION – EFFECTIVE APRIL 1, 2025**

**FROM:** BAC LOCAL #2 NY HEALTH FUND

**DATE:** MARCH 18, 2025

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This letter informs you of an upcoming change to your Supplemental Unemployment Benefit resulting from our transition to a new payroll provider Connect Pay USA. This change will take effect on **April 1, 2025**.

Previously, income tax was withheld from your Supplemental Unemployment Benefit. Going forward as part of this transition, taxes will no longer be withheld from the Supplemental Unemployment benefit. You will still receive a 1099 form at the end of the year.

Benefits from your Wage Replacement Account (WRA) are subject to income tax. The Plan is required to withhold all applicable taxes including FICA **with the exception of the Supplemental Unemployment Benefit** going forward. Please check with your tax advisor if you have any questions as you may be subject to tax even if the Fund Office withholds taxes from your benefits. In addition, you will receive a W-2 or 1099 from the Fund at the end of the year.

If you have any questions, please contact the Fund Office at the phone numbers listed above.

Sincerely,

Meghan Lefsyk  
Fund Manager