

# ORGANIZE INDIANA PROJECT

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## REPORTS REQUIRED UNDER THE LMRDA AND THE CSRA

### Reports Required

This pamphlet provides general information about the reports that the Labor-Management Reporting and Disclosure Act of 1959, as amended (LMRDA), and the Civil Service Reform Act of 1978 (CSRA) require to be filed with the U.S. Department of Labor by labor unions, union officers and employees, employers, labor relations consultants, and surety companies.

The LMRDA applies to labor organizations which represent private sector employees and U.S. Postal Service employees while the CSRA applies to labor organizations which represent employees in most agencies of the executive branch of the Federal Government. The regulations implementing the standards of conduct provisions of the CSRA incorporate many LMRDA provisions, including those related to labor organization reporting requirements. (Federal sector labor organizations subject to the Foreign Service Act or the Congressional Accountability Act are also required to file the union reports described in this pamphlet.)

All reports must be filed with the U.S. Department of Labor, Employment Standards Administration, Office of Labor-Management Standards (OLMS). Each reporting form prescribed by OLMS and the type of information to be reported are discussed in this pamphlet. The appendix at the back of this pamphlet lists the name and number of each form, the persons who are required to sign and file it, and its due date.

This pamphlet is designed to assist those subject to the reporting requirements of the LMRDA or the CSRA. It presents general information about the provisions of the laws and should not be construed as an official interpretation of their provisions. Detailed instructions concerning completion of the forms and information to be reported are included with the reporting forms.

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### General Reporting Requirements

The Labor-Management Reporting and Disclosure Act of 1959, as amended (LMRDA), and the Civil Service Reform Act of 1978 (CSRA) require certain reports to be filed with the U.S. Department of Labor.

#### Who Must Report

The reporting requirements apply to:

- labor organizations, except state or local central bodies and unions representing public employees whose employer is any state or political subdivision of a state, such as a county or municipality
- officers and employees of such unions
- employers
- labor relations consultants
- surety companies

#### Where to File

All reports must be filed with the U.S. Department of Labor at the following

address:

- U.S. Department of Labor  
Employment Standards Administration  
Office of Labor-Management Standards  
200 Constitution Avenue, NW  
Washington, DC 20210

## **Public Disclosure**

All reports are public information, and the Secretary of Labor may publish any information or data obtained from reports filed under the reporting provisions of the LMRDA or CSRA.

Any person may examine these reports or may purchase copies for 15 cents per page. All reports filed with the Office of Labor-Management Standards (OLMS) are available at its national office at the above address in Washington, DC. Each OLMS district office has duplicate reports for all reporting organizations and individuals within its geographic jurisdiction. See the end of this document for a list of OLMS field offices.

Individuals may also examine reports free of charge or purchase copies via the OLMS Internet Public Disclosure Room at: <http://www.union-reports.dol.gov>

Anyone with a computer and internet connection can view and print copies of actual union annual financial reports for year 2000 and later in pdf format. Individuals can also conduct searches of union records and generate reports based on user-selected search criteria.

Users may also purchase copies of union information reports, union annual financial reports, and union constitutions/bylaws from the Internet Public Disclosure Room for 15 cents per page.

## **Recordkeeping**

Every person who is required to file a report under the LMRDA or the CSRA, either as an individual or as an officer of a union or employer, is responsible for maintaining records which will provide in sufficient detail the information and data necessary to verify the accuracy and completeness of the report. These records must be kept for at least 5 years after the date the report is filed. Any record necessary to verify, explain, or clarify the report must be retained, including, but not limited to, vouchers, worksheets, receipts, and applicable resolutions.

## **Enforcement**

### **Civil Enforcement**

OLMS has authority to conduct investigations concerning compliance with the reporting requirements of the LMRDA and the CSRA. The Secretary of Labor may file civil actions in Federal courts to restrain violations and ensure compliance with the LMRDA reporting requirements.

Enforcement of the CSRA reporting requirements is through administrative action which involves the filing of a complaint by OLMS, a hearing before a Department of Labor administrative law judge, the judge's report and recommendation, and a decision and order by the Assistant Secretary for Employment Standards.

## Criminal Penalties

The following acts are made criminal under the LMRDA:

- Willfully failing to file a report or keep required records;
- Knowingly making a false statement or representation of a material fact or knowingly failing to disclose a material fact in a report or other required document; and
- Willfully making a false entry in, or withholding, concealing, or destroying documents required to be kept.

These acts are punishable by a fine of not more than \$100,000, imprisonment for not more than 1 year, or both.

Filing a false report under the CSRA is a violation of 18 U.S.C. 1001 punishable by a fine of not more than \$250,000, imprisonment for not more than 5 years, or both.

## Employer Reports

### Form LM-10

Conditions for Reporting: Employers must file annual reports to disclose certain specified financial dealings with their employees, unions, union agents, and labor relations consultants. Employer Report, Form LM-10, must be filed by employers to disclose:

- Payments or other financial arrangements (other than those permitted under § 302(c) of the Labor Management Relations Act, 1947, and payments and loans by banks and similar institutions) which they made to any union, its officers, or its employees;
- Payments to any of their employees for the purpose of causing them to persuade other employees with respect to their bargaining and representation rights, unless the other employees are told about these payments before or at the same time they are made;
- Payments for the purpose of interfering with employees in the exercise of their bargaining and representation rights, or obtaining information on employee or union activities in connection with labor disputes involving their company; and
- Arrangements (and payments made under these arrangements) with a labor relations consultant or any other person for the purpose of persuading employees with respect to their bargaining and representation rights, or for obtaining information concerning employee activities in a labor dispute involving their company.

Non-Reportable Activities: Employers need not report:

- Bona fide wages and other benefits for regular services;
- Arrangements or expenditures solely for obtaining information in connection with an administrative, arbitral, or court proceeding;

1947, which exempts certain payments, such as compensation for an employee's service to an employer, payment of a court award, payment for an article bought at the market price in regular business dealings, deductions from wages for union membership dues made on proper written authorization from employees, and payments to trust funds for an employee's benefit when those funds meet certain detailed standards; or

- The services of a labor relations consultant or any other person with regard to advice which that consultant or person has given to the employer, or with regard to the consultant representing the employer in a proceeding of the type referred to above, or who agrees to engage in collective bargaining on behalf of the employer.

When Due: Employers must file Form LM-10 within 90 days after the end of their fiscal year. Signatures Required: Form LM-10 must be signed by the president and treasurer or corresponding principal officers of the company.

## Labor Relations Consultant Reports

### Form LM-20

Conditions for Reporting: Every person, including a labor relations consultant, who enters into an arrangement with an employer under which he or she undertakes activities where an object thereof is, directly or indirectly, to:

- persuade employees about exercising their rights to organize and bargain collectively, or
- obtain information about the activities of employees or a union in connection with a labor dispute involving the employer (except information solely for administrative, arbitral, or court proceedings)

Must file an Agreement and Activities Report, Form LM-20.

### Form LM-21

Conditions for Reporting: Every person required to file a Form LM-20 also must file an annual Receipts and Disbursements Report, Form LM-21, if any payments were made or received during the fiscal year as a result of arrangements of the kind requiring the Form LM-20.

When Due: Form LM-20 must be filed within 30 days after entering into each reportable agreement or activity. Form LM-21 is due within 90 days after the end of the consultant's fiscal year.

Signatures Required: Forms LM-20 and LM-21 must be signed by the president and treasurer or corresponding principal officers of the consultant firm or, if self-employed, by the consultant required to file them.