Six Step Process Document: Hourly Per Capita System

The following is an outline that locals can use to help ensure your local is in compliance with the yearly per capita determination reports. **Everything should be submitted to UE National by December 20, 2026 to avoid the surcharge penalty.** You can do calculations, submit the reports and upload files as well as download all forms on per capita at: **ueunion.org/percapita**.

Basic Definitions:

Local Dues: The amount a local charges each worker to be a member of the local. This amount is typically deducted from the members' payroll paycheck (on a weekly/bi-weekly/semi-monthly/monthly basis depending on payroll cycle) and paid to the local by the employer each month

National Per Capita: This is the amount that UE national charges a local for every member that the local collects dues from. Typically each month the local issues a check to the national union covering the per capita owed which is based on the yearly per capita determination form that was verified by the UE. ***(Note: For locals that pay their per capita based on a percentage of monthly dues revenue collected the national per capita rate calculated below is used as a divisor to calculate the vote strength of the local.)***

STEP ONE - WAGE AVERAGE: Determine the local's overall average hourly wage as of November 1, 2026 based on information you have obtained from your employer (if needed you can use the sample employer information request letters that can be downloaded digitally for editing on the UE website: ueunion.org/percapita).

Average hourly wage means totaling only the straight time rate of each individual in the bargaining unit (excluding shift differential, overtime, skilled trade adders, and so on) and dividing that by the total number of the bargaining unit.

> **Note:** ***For full-time workers paid on a salary basis, the regular hourly wage shall be calculated by dividing the annual salary by the number of weeks worked and by forty (40) hours a week. For those who have a less than full-time schedule, the regular hourly wage shall be calculated proportionately by dividing the annual salary by the number of weeks worked and the average number of hours scheduled per week.***
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> **Note:** ***Amalgamated locals with multiple workplaces MUST do an hourly wage average for each workplace.***

STEP TWO - PER CAPITA CALCULATOR: You can use the on-line per capita calculator (this can be found at ueunion.org/percapita) to see what your local's monthly per capita rate for January 1, 2027 to December 31, 2027 will be.

STEP THREE - FILL OUT PER CAPITA DETERMINATION FORM: This can be done online or by filling out the "Annual Per Capita Determination Report" by inserting the local's average hourly wage and the 2027 monthly per capita rate. For amalgamated locals who are required to break out hourly wage averages for multiple workplaces, one is required to fill out a form for each individual workplace.

STEP FOUR - PROVIDE WAGE DOCUMENTATION: This can also be done online or sending via email. Please make sure that the wage documents include any and all hourly wage, step and/or percentage increases that the local's membership will receive on or before November 1, 2026.

STEP FIVE - FILL OUT LOCAL DUES FORM: This can be done online or by filling out the "Local Union Dues Report" and sending it back. This allows for UE national to verify if a local is in constitutional compliance with setting minimum dues. If a local isn't in compliance they will be contacted by UE national to discuss how to address this.

STEP SIX - MEET DEADLINE: Either submit online or by sending the following items below to the National Office Attn: Megan Moffitt (429 Fourth Avenue, Suite 805, Pittsburgh, PA 15219) by the December 20, 2026 deadline so as to avoid being charged the 10% per capital penalty per Article 15, Section A of the UE Constitution.

1. A completed and signed "Per Capita Rate Determination Report", accompanied with wage substantiation documents (if the local is required per STEP FOUR) used to determine the hourly wage average.

2. A completed "Local Union Dues Report."

3. IF you submitted to your employer the sample information request then we would also want the membership contact information to update the UE News and membership database.