



# HOURLY COST DATA SHEET

Prepared By  
Northern California Chapter, NECA

IBEW Electricians - Solano & Napa Counties (Local Union 180)

**Journeyman "A" Rate**  
Period of June 1, 2023 through May 31, 2024  
(Based on Journeyman Rate of \$56.06 per hour)

	JOURNEYMAN	SUB FOREMAN	FOREMAN	GENERAL FOREMAN	APPRENTICES (5-YEAR PROGRAM)									
					45%	48%	51%	54%	57%	60%	65%	70%	75%	80%
	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time
Wages <sup>1</sup>	56.06	59.56	64.47	72.88	25.23	26.91	28.59	30.27	31.95	33.64	36.44	39.24	42.05	44.85
Health Fund	15.80	15.80	15.80	15.80	15.80	15.80	15.80	15.80	15.80	15.80	15.80	15.80	15.80	15.80
Defined Benefit Pension <sup>2</sup>	8.50	8.50	8.50	8.50	0.00	0.00	8.50	8.50	8.50	8.50	8.50	8.50	8.50	8.50
Profit Sharing Pension <sup>2</sup>	1.20	1.20	1.20	1.20	0.00	0.00	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20
Apprenticeship Fund <sup>3</sup> (\$1.38 per hour worked)	1.38	1.38	1.38	1.38	1.38	1.38	1.38	1.38	1.38	1.38	1.38	1.38	1.38	1.38
Training Facility Fund <sup>4</sup>														
National Pension NEBF (3% of Total Gross Payroll)	1.68	1.79	1.93	2.19	0.76	0.81	0.86	0.91	0.96	1.01	1.09	1.18	1.26	1.35
Contract Admin. Trust Fund (1.33% of Total Gross Payroll)	0.75	0.79	0.86	0.97	0.34	0.36	0.38	0.40	0.42	0.45	0.48	0.52	0.56	0.60
Labor-Mgmt. Cooperation Fund <sup>5</sup> (\$0.24 per hour worked)	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24
Industry Fund (1% of Total Gross Payroll)	0.56	0.60	0.64	0.73	0.25	0.27	0.29	0.30	0.32	0.34	0.36	0.39	0.42	0.45
Association Dues <sup>6</sup> (0.6% of Total Gross Payroll)	0.34	0.36	0.39	0.44	0.15	0.16	0.17	0.18	0.19	0.20	0.22	0.24	0.25	0.27
<b>Subtotal</b>	<b>86.50</b>	<b>90.22</b>	<b>95.41</b>	<b>104.32</b>	<b>44.14</b>	<b>45.92</b>	<b>57.41</b>	<b>59.19</b>	<b>60.97</b>	<b>62.75</b>	<b>65.72</b>	<b>68.69</b>	<b>71.66</b>	<b>74.63</b>
Soc. Sec. 7.65% (FICA) applied to max. of \$137,700 earnings (eff. 1/1/20)	4.29	4.56	4.93	5.58	1.93	2.06	2.19	2.32	2.44	2.57	2.79	3.00	3.22	3.43
Federal Unemployment Tax 0.6% (applied to max. of \$7,000 earnings)	0.34	0.36	0.39	0.44	0.15	0.16	0.17	0.18	0.19	0.20	0.22	0.24	0.25	0.27
Worker's Compensation <sup>7</sup> - \$5.30/\$7.31 per \$100 of Straight Time Payroll	2.97	3.16	3.42	3.86	1.34	1.43	1.52	1.60	1.69	1.78	1.93	2.08	2.23	2.38
Liability <sup>8</sup> \$6.00 per \$100 of Straight Time Payroll	3.36	3.57	3.87	4.37	1.51	1.61	1.72	1.82	1.92	2.02	2.19	2.35	2.52	2.69
State Unemployment <sup>9</sup> - 5.4% (applied to max. of \$7,000 earnings)	3.03	3.22	3.48	3.94	1.36	1.45	1.54	1.63	1.73	1.82	1.97	2.12	2.27	2.42
State Employment Training Fund 0.1% (applied to max. of \$7,000 earnings)	0.06	0.06	0.06	0.07	0.03	0.03	0.03	0.03	0.03	0.03	0.04	0.04	0.04	0.04
<b>DIRECT COST Per Hour</b>	<b>100.55</b>	<b>105.14</b>	<b>111.56</b>	<b>122.58</b>	<b>50.46</b>	<b>52.67</b>	<b>64.57</b>	<b>66.77</b>	<b>68.97</b>	<b>71.18</b>	<b>74.85</b>	<b>78.52</b>	<b>82.19</b>	<b>85.86</b>

The June 1, 2023 increase of \$3.00 was allocated as follows: \$2.00 to the Wage and \$1.00 to the Health & Welfare.

Revised April 27, 2023

<sup>1</sup>The current agreement expires on May 31, 2023. Future increases will be determined during negotiations.

<sup>2</sup>No pension contribution for first and second period apprentices.

<sup>3</sup>Apprenticeship Fund - Effective June 1, 2021, the contribution reduced from \$1.48 to \$1.38.

<sup>4</sup>The Apprenticeship Training Facility Fund contribution rate shall be determined by the JATC and deducted from the Apprenticeship Training Trust Fund Contribution.

<sup>5</sup>Employer contribution of \$0.24 per hour worked to LMCF and \$0.01 per hour worked to the NLMCC; Employee deduction of \$0.18 per hour worked.

<sup>6</sup>NECA members only.

<sup>7</sup>Workers' Comp Bureau basic rate that covers costs & claims only (as of 1/1/95 insurance carriers set own rates) Eff. 5/2006 @ \$5.30/\$100 (Code 5140 >=\$24); \$7.31/\$100 (Code 5190 <\$24).

<sup>8</sup>Public Liability rate(s) are for "Operations" only. Serious consideration should be given to other coverage, especially Complete Operations and "Contractual" coverages.

<sup>9</sup>Average.



# HOURLY COST DATA SHEET

Prepared By  
Northern California Chapter, NECA

IBEW Electricians - Solano & Napa Counties (Local Union 180)

## Journeyman "B" Rate

Period of June 1, 2023 through May 31, 2024  
(Based on Journeyman Rate of \$56.06 per hour)

	JOURNEYMAN				APPRENTICES (5-YEAR PROGRAM)									
	SUB FOREMAN	FOREMAN	GENERAL FOREMAN	45%	48%	51%	54%	57%	60%	65%	70%	75%	80%	
	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	
Wages <sup>1</sup>	56.06	59.56	64.47	72.88	25.23	26.91	28.59	30.27	31.95	33.64	36.44	39.24	42.05	44.85
Variable 401(k) Pension Rate	1.50	1.50	1.50	1.50	0.00	0.00	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
<b>Adjusted Hourly Rate</b>	<b>54.56</b>	<b>58.06</b>	<b>62.97</b>	<b>71.38</b>	<b>25.23</b>	<b>26.91</b>	<b>27.09</b>	<b>28.77</b>	<b>30.45</b>	<b>32.14</b>	<b>34.94</b>	<b>37.74</b>	<b>40.55</b>	<b>43.35</b>
Health Fund	15.80	15.80	15.80	15.80	15.80	15.80	15.80	15.80	15.80	15.80	15.80	15.80	15.80	15.80
Defined Benefit Pension <sup>2</sup>	8.50	8.50	8.50	8.50	0.00	0.00	8.50	8.50	8.50	8.50	8.50	8.50	8.50	8.50
Profit Sharing Pension <sup>2</sup>	2.70	2.70	2.70	2.70	0.00	0.00	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70
Apprenticeship Fund <sup>3</sup> (\$1.38 per hour worked)	1.38	1.38	1.38	1.38	1.38	1.48	1.38	1.38	1.38	1.38	1.38	1.38	1.38	1.38
Training Facility Fund <sup>4</sup>														
National Pension NEBF (3% of Total Gross Payroll)	1.68	1.79	1.93	2.19	0.76	0.81	0.86	0.91	0.96	1.01	1.09	1.18	1.26	1.35
Contract Admin. Trust Fund (1.33% of Total Gross Payroll)	0.75	0.79	0.86	0.97	0.34	0.36	0.38	0.40	0.42	0.45	0.48	0.52	0.56	0.60
Labor-Mgmt. Cooperation Fund <sup>5</sup> (\$0.24 per hour worked)	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24
Industry Fund (1% of Total Gross Payroll)	0.56	0.60	0.64	0.73	0.25	0.27	0.29	0.30	0.32	0.34	0.36	0.39	0.42	0.45
Association Dues <sup>6</sup> (0.6% of Total Gross Payroll)	0.34	0.36	0.39	0.44	0.15	0.16	0.17	0.18	0.19	0.20	0.22	0.24	0.25	0.27
<b>Subtotal</b>	<b>86.50</b>	<b>90.22</b>	<b>95.41</b>	<b>104.32</b>	<b>44.14</b>	<b>46.02</b>	<b>57.41</b>	<b>59.19</b>	<b>60.97</b>	<b>62.75</b>	<b>65.72</b>	<b>68.69</b>	<b>71.66</b>	<b>74.63</b>
Soc. Sec. 7.65% (FICA) applied to max. of \$137,700 earnings (eff. 1/1/20)	4.17	4.44	4.82	5.46	1.93	2.06	2.07	2.20	2.33	2.46	2.67	2.89	3.10	3.32
Federal Unemployment Tax 0.6% (applied to max. of \$7,000 earnings)	0.33	0.35	0.38	0.43	0.15	0.16	0.16	0.17	0.18	0.19	0.21	0.23	0.24	0.26
Worker's Compensation <sup>7</sup> - \$5.30/\$7.31 per \$100 of Straight Time Payroll	2.89	6.17	6.69	7.58	2.68	2.86	2.88	3.06	3.23	3.41	3.71	4.01	4.31	4.60
Liability <sup>8</sup> \$6.00 per \$100 of Straight Time Payroll	3.27	3.48	3.78	4.28	1.51	1.61	1.63	1.73	1.83	1.93	2.10	2.26	2.43	2.60
State Unemployment <sup>9</sup> - 5.4% (applied to max. of \$7,000 earnings)	2.95	3.14	3.40	3.85	1.36	1.45	1.46	1.55	1.64	1.74	1.89	2.04	2.19	2.34
State Employment Training Fund 0.1% (applied to max. of \$7,000 earnings)	0.05	0.06	0.06	0.07	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.04	0.04	0.04
<b>DIRECT COST Per Hour</b>	<b>100.17</b>	<b>107.85</b>	<b>114.54</b>	<b>126.00</b>	<b>51.80</b>	<b>54.20</b>	<b>65.63</b>	<b>67.93</b>	<b>70.22</b>	<b>72.51</b>	<b>76.33</b>	<b>80.15</b>	<b>83.97</b>	<b>87.79</b>

Revised April 27, 2023

The June 1, 2023 increase of \$3.00 was allocated as follows: \$2.00 to the Wage and \$1.00 to the Health & Welfare.

<sup>1</sup>The current agreement expires on May 31, 2023. Future increases will be determined during negotiations.

<sup>2</sup>No pension contribution for first and second period apprentices.

<sup>3</sup>Apprenticeship Fund - Effective June 1, 2021, the contribution reduced from \$1.48 to \$1.38.

<sup>4</sup>The Apprenticeship Training Facility Fund contribution rate shall be determined by the JATC and deducted from the Apprenticeship Training Trust Fund Contribution.

<sup>5</sup>Employer contribution of \$0.24 per hour worked to LMCF and \$0.01 per hour worked to the NLMCC; Employee deduction of \$0.18 per hour worked.

<sup>6</sup>NECA members only.

<sup>7</sup>Workers' Comp Bureau basic rate that covers costs & claims only (as of 1/1/95 insurance carriers set own rates) Eff. 5/2006 @ \$5.30/\$100 (Code 5140 >=\$24); \$7.31/\$100 (Code 5190 <\$24).

<sup>8</sup>Public Liability rate(s) are for "Operations" only. Serious consideration should be given to other coverage, especially Complete Operations and "Contractual" coverages.

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# HOURLY COST DATA SHEET

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## Journeyman "C" Rate

Period of June 1, 2023 through May 31, 2024  
(Based on Journeyman Rate of \$56.06 per hour)

	JOURNEYMAN	SUB FOREMAN	FOREMAN	GENERAL FOREMAN	APPRENTICES (5-YEAR PROGRAM)									
					45%	48%	51%	54%	57%	60%	65%	70%	75%	80%
	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time
Wages <sup>1</sup>	56.06	59.56	64.47	72.88	25.23	26.91	28.59	30.27	31.95	33.64	36.44	39.24	42.05	44.85
Variable 401(k) Pension Rate	3.00	3.00	3.00	3.00	0.00	0.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
<b>Adjusted Hourly Rate</b>	<b>53.06</b>	<b>56.56</b>	<b>61.47</b>	<b>69.88</b>	<b>25.23</b>	<b>26.91</b>	<b>25.59</b>	<b>27.27</b>	<b>28.95</b>	<b>30.64</b>	<b>33.44</b>	<b>36.24</b>	<b>39.05</b>	<b>41.85</b>
Health Fund	15.80	15.80	15.80	15.80	15.80	15.80	15.80	15.80	15.80	15.80	15.80	15.80	15.80	15.80
Defined Benefit Pension <sup>2</sup>	8.50	8.50	8.50	8.50	0.00	0.00	8.50	8.50	8.50	8.50	8.50	8.50	8.50	8.50
Profit Sharing Pension <sup>2</sup>	4.20	4.20	4.20	4.20	0.00	0.00	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20
Apprenticeship Fund <sup>3</sup> (\$1.38 per hour worked)	1.38	1.38	1.38	1.38	1.38	1.38	1.38	1.38	1.38	1.38	1.38	1.38	1.38	1.38
Training Facility Fund <sup>4</sup>														
National Pension NEBF (3% of Total Gross Payroll)	1.68	1.79	1.93	2.19	0.76	0.81	0.86	0.91	0.96	1.01	1.09	1.18	1.26	1.35
Contract Admin. Trust Fund (1.33% of Total Gross Payroll)	0.75	0.79	0.86	0.97	0.34	0.36	0.38	0.40	0.42	0.45	0.48	0.52	0.56	0.60
Labor-Mgmt. Cooperation Fund <sup>5</sup> (\$0.24 per hour worked)	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24
Industry Fund (1% of Total Gross Payroll)	0.56	0.60	0.64	0.73	0.25	0.27	0.29	0.30	0.32	0.34	0.36	0.39	0.42	0.45
Association Dues <sup>6</sup> (0.6% of Total Gross Payroll)	0.34	0.36	0.39	0.44	0.15	0.16	0.17	0.18	0.19	0.20	0.22	0.24	0.25	0.27
<b>Subtotal</b>	<b>86.50</b>	<b>90.22</b>	<b>95.41</b>	<b>104.32</b>	<b>44.14</b>	<b>45.92</b>	<b>57.41</b>	<b>59.19</b>	<b>60.97</b>	<b>62.75</b>	<b>65.72</b>	<b>68.69</b>	<b>71.66</b>	<b>74.63</b>
Soc. Sec. 7.65% (FICA) applied to max. of \$137,700 earnings (eff. 1/1/20)	4.06	4.33	4.70	5.35	1.93	2.06	1.96	2.09	2.21	2.34	2.56	2.77	2.99	3.20
Federal Unemployment Tax 0.6% (applied to max. of \$7,000 earnings)	0.32	0.34	0.37	0.42	0.15	0.16	0.15	0.16	0.17	0.18	0.20	0.22	0.23	0.25
Worker's Compensation <sup>7</sup> - \$5.30/\$7.31 per \$100 of Straight Time Payroll	2.81	6.01	6.53	7.42	2.68	2.86	2.72	2.90	3.07	3.25	3.55	3.85	4.15	4.44
Liability <sup>8</sup> \$6.00 per \$100 of Straight Time Payroll	3.18	3.39	3.69	4.19	1.51	1.61	1.54	1.64	1.74	1.84	2.01	2.17	2.34	2.51
State Unemployment <sup>9</sup> - 5.4% (applied to max. of \$7,000 earnings)	2.87	3.05	3.32	3.77	1.36	1.45	1.38	1.47	1.56	1.65	1.81	1.96	2.11	2.26
State Employment Training Fund 0.1% (applied to max. of \$7,000 earnings)	0.05	0.06	0.06	0.07	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.04	0.04	0.04
<b>DIRECT COST Per Hour</b>	<b>99.80</b>	<b>107.39</b>	<b>114.08</b>	<b>125.54</b>	<b>51.80</b>	<b>54.10</b>	<b>65.18</b>	<b>67.47</b>	<b>69.76</b>	<b>72.05</b>	<b>75.88</b>	<b>79.70</b>	<b>83.52</b>	<b>87.34</b>

Revised April 27, 2023

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<sup>9</sup>Average.



# HOURLY COST DATA SHEET

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IBEW Electricians - Solano & Napa Counties (Local Union 180)

## Journeyman "D" Rate

Period of June 1, 2023 through May 31, 2024  
(Based on Journeyman Rate of \$56.06 per hour)

	JOURNEYMAN				APPRENTICES (5-YEAR PROGRAM)									
	SUB FOREMAN	FOREMAN	GENERAL FOREMAN	45%	48%	51%	54%	57%	60%	65%	70%	75%	80%	
	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	
Wages <sup>1</sup>	56.06	59.56	64.47	72.88	25.23	26.91	28.59	30.27	31.95	33.64	36.44	39.24	42.05	44.85
Variable 401(k) Pension Rate	4.50	4.50	4.50	4.50	0.00	0.00	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
<b>Adjusted Hourly Rate</b>	<b>51.56</b>	<b>55.06</b>	<b>59.97</b>	<b>68.38</b>	<b>25.23</b>	<b>26.91</b>	<b>24.09</b>	<b>25.77</b>	<b>27.45</b>	<b>29.14</b>	<b>31.94</b>	<b>34.74</b>	<b>37.55</b>	<b>40.35</b>
Health Fund	15.80	15.80	15.80	15.80	15.80	15.80	15.80	15.80	15.80	15.80	15.80	15.80	15.80	15.80
Defined Benefit Pension <sup>2</sup>	8.50	8.50	8.50	8.50	0.00	0.00	8.50	8.50	8.50	8.50	8.50	8.50	8.50	8.50
Profit Sharing Pension <sup>2</sup>	5.70	5.70	5.70	5.70	0.00	0.00	5.70	5.70	5.70	5.70	5.70	5.70	5.70	5.70
Apprenticeship Fund <sup>3</sup> (\$1.38 per hour worked)	1.38	1.38	1.38	1.38	1.38	1.38	1.38	1.38	1.38	1.38	1.38	1.38	1.38	1.38
Training Facility Fund <sup>4</sup>														
National Pension NEBF (3% of Total Gross Payroll)	1.68	1.79	1.93	2.19	0.76	0.81	0.86	0.91	0.96	1.01	1.09	1.18	1.26	1.35
Contract Admin. Trust Fund (1.33% of Total Gross Payroll)	0.75	0.79	0.86	0.97	0.34	0.36	0.38	0.40	0.42	0.45	0.48	0.52	0.56	0.60
Labor-Mgmt. Cooperation Fund <sup>5</sup> (\$0.24 per hour worked)	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24
Industry Fund (1% of Total Gross Payroll)	0.56	0.60	0.64	0.73	0.25	0.27	0.29	0.30	0.32	0.34	0.36	0.39	0.42	0.45
Association Dues <sup>6</sup> (0.6% of Total Gross Payroll)	0.34	0.36	0.39	0.44	0.15	0.16	0.17	0.18	0.19	0.20	0.22	0.24	0.25	0.27
<b>Subtotal</b>	<b>86.50</b>	<b>90.22</b>	<b>95.41</b>	<b>104.32</b>	<b>44.14</b>	<b>45.92</b>	<b>57.41</b>	<b>59.19</b>	<b>60.97</b>	<b>62.75</b>	<b>65.72</b>	<b>68.69</b>	<b>71.66</b>	<b>74.63</b>
Soc. Sec. 7.65% (FICA) applied to max. of \$137,700 earnings (eff. 1/1/20)	3.94	4.21	4.59	5.23	1.93	2.06	1.84	1.97	2.10	2.23	2.44	2.66	2.87	3.09
Federal Unemployment Tax 0.6% (applied to max. of \$7,000 earnings)	0.31	0.33	0.36	0.41	0.15	0.16	0.14	0.15	0.16	0.17	0.19	0.21	0.23	0.24
Worker's Compensation <sup>7</sup> - \$5.30/\$7.31 per \$100 of Straight Time Payroll	2.73	5.85	6.37	7.26	2.68	2.86	2.56	2.74	2.92	3.09	3.39	3.69	3.99	4.28
Liability <sup>8</sup> \$6.00 per \$100 of Straight Time Payroll	3.09	3.30	3.60	4.10	1.51	1.61	1.45	1.55	1.65	1.75	1.92	2.08	2.25	2.42
State Unemployment <sup>9</sup> - 5.4% (applied to max. of \$7,000 earnings)	2.78	2.97	3.24	3.69	1.36	1.45	1.30	1.39	1.48	1.57	1.72	1.88	2.03	2.18
State Employment Training Fund 0.1% (applied to max. of \$7,000 earnings)	0.05	0.06	0.06	0.07	0.03	0.03	0.02	0.03	0.03	0.03	0.03	0.03	0.04	0.04
<b>DIRECT COST Per Hour</b>	<b>99.42</b>	<b>106.94</b>	<b>113.62</b>	<b>125.09</b>	<b>51.80</b>	<b>54.10</b>	<b>64.72</b>	<b>67.01</b>	<b>69.31</b>	<b>71.60</b>	<b>75.42</b>	<b>79.24</b>	<b>83.06</b>	<b>86.88</b>

Revised April 27, 2023

The June 1, 2023 increase of \$3.00 was allocated as follows: \$2.00 to the Wage and \$1.00 to the Health & Welfare.

<sup>1</sup>The current agreement expires on May 31, 2023. Future increases will be determined during negotiations.

<sup>2</sup>No pension contribution for first and second period apprentices.

<sup>3</sup>Apprenticeship Fund - Effective June 1, 2021, the contribution reduced from \$1.48 to \$1.38.

<sup>4</sup>The Apprenticeship Training Facility Fund contribution rate shall be determined by the JATC and deducted from the Apprenticeship Training Trust Fund Contribution.

<sup>5</sup>Employer contribution of \$0.24 per hour worked to LMCF and \$0.01 per hour worked to the NLMCC; Employee deduction of \$0.18 per hour worked.

<sup>6</sup>NECA members only.

<sup>7</sup>Workers' Comp Bureau basic rate that covers costs & claims only (as of 1/1/95 insurance carriers set own rates) Eff. 5/2006 @ \$5.30/\$100 (Code 5140 >=\$24); \$7.31/\$100 (Code 5190 <\$24).

<sup>8</sup>Public Liability rate(s) are for "Operations" only. Serious consideration should be given to other coverage, especially Complete Operations and "Contractual" coverages.

<sup>9</sup>Average.



# HOURLY COST DATA SHEET

Prepared By  
Northern California Chapter, NECA

IBEW Electricians - Solano & Napa Counties (Local Union 180)

**Journeyman "E" Rate**  
Period of June 1, 2023 through May 31, 2024  
(Based on Journeyman Rate of \$56.06 per hour)

	JOURNEYMAN				APPRENTICES (5-YEAR PROGRAM)									
	Sub Foreman	Foreman	General Foreman	45%	48%	51%	54%	57%	60%	65%	70%	75%	80%	
	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	
Wages <sup>1</sup>	56.06	59.56	64.47	72.88	25.23	26.91	28.59	30.27	31.95	33.64	36.44	39.24	42.05	44.85
Variable 401(k) Pension Rate	6.00	6.00	6.00	6.00	0.00	0.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
<b>Adjusted Hourly Rate</b>	<b>50.06</b>	<b>53.56</b>	<b>58.47</b>	<b>66.88</b>	<b>25.23</b>	<b>26.91</b>	<b>22.59</b>	<b>24.27</b>	<b>25.95</b>	<b>27.64</b>	<b>30.44</b>	<b>33.24</b>	<b>36.05</b>	<b>38.85</b>
Health Fund	15.80	15.80	15.80	15.80	15.80	15.80	15.80	15.80	15.80	15.80	15.80	15.80	15.80	15.80
Defined Benefit Pension <sup>2</sup>	8.50	8.50	8.50	8.50	0.00	0.00	8.50	8.50	8.50	8.50	8.50	8.50	8.50	8.50
Profit Sharing Pension <sup>2</sup>	7.20	7.20	7.20	7.20	0.00	0.00	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20
Apprenticeship Fund <sup>3</sup> (\$1.38 per hour worked)	1.38	1.38	1.38	1.38	1.38	1.38	1.38	1.38	1.38	1.38	1.38	1.38	1.38	1.38
Training Facility Fund <sup>4</sup>														
National Pension NEBF (3% of Total Gross Payroll)	1.68	1.79	1.93	2.19	0.76	0.81	0.86	0.91	0.96	1.01	1.09	1.18	1.26	1.35
Contract Admin. Trust Fund (1.33% of Total Gross Payroll)	0.75	0.79	0.86	0.97	0.34	0.36	0.38	0.40	0.42	0.45	0.48	0.52	0.56	0.60
Labor-Mgmt. Cooperation Fund <sup>5</sup> (\$0.24 per hour worked)	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24
Industry Fund (1% of Total Gross Payroll)	0.56	0.60	0.64	0.73	0.25	0.27	0.29	0.30	0.32	0.34	0.36	0.39	0.42	0.45
Association Dues <sup>6</sup> (0.6% of Total Gross Payroll)	0.34	0.36	0.39	0.44	0.15	0.16	0.17	0.18	0.19	0.20	0.22	0.24	0.25	0.27
<b>Subtotal</b>	<b>86.50</b>	<b>90.22</b>	<b>95.41</b>	<b>104.32</b>	<b>44.14</b>	<b>45.92</b>	<b>57.41</b>	<b>59.19</b>	<b>60.97</b>	<b>62.75</b>	<b>65.72</b>	<b>68.69</b>	<b>71.66</b>	<b>74.63</b>
Soc. Sec. 7.65% (FICA) applied to max. of \$137,700 earnings (eff. 1/1/20)	3.83	4.10	4.47	5.12	1.93	2.06	1.73	1.86	1.99	2.11	2.33	2.54	2.76	2.97
Federal Unemployment Tax 0.6% (applied to max. of \$7,000 earnings)	0.30	0.32	0.35	0.40	0.15	0.16	0.14	0.15	0.16	0.17	0.18	0.20	0.22	0.23
Worker's Compensation <sup>7</sup> - \$5.30/\$7.31 per \$100 of Straight Time Payroll	2.65	5.69	6.21	7.10	2.68	2.86	4.03	2.58	2.76	2.93	3.23	3.53	3.83	4.13
Liability <sup>8</sup> \$6.00 per \$100 of Straight Time Payroll	3.00	3.21	3.51	4.01	1.51	1.61	1.36	1.46	1.56	1.66	1.83	1.99	2.16	2.33
State Unemployment <sup>9</sup> - 5.4% (applied to max. of \$7,000 earnings)	2.70	2.89	3.16	3.61	1.36	1.45	1.22	1.31	1.40	1.49	1.64	1.80	1.95	2.10
State Employment Training Fund 0.1% (applied to max. of \$7,000 earnings)	0.05	0.05	0.06	0.07	0.03	0.03	0.02	0.02	0.03	0.03	0.03	0.03	0.04	0.04
<b>DIRECT COST Per Hour</b>	<b>99.04</b>	<b>106.48</b>	<b>113.17</b>	<b>124.63</b>	<b>51.80</b>	<b>54.10</b>	<b>65.90</b>	<b>66.56</b>	<b>68.85</b>	<b>71.14</b>	<b>74.96</b>	<b>78.78</b>	<b>82.61</b>	<b>86.43</b>

Revised April 27, 2023

The June 1, 2023 increase of \$3.00 was allocated as follows: \$2.00 to the Wage and \$1.00 to the Health & Welfare.

<sup>1</sup>The current agreement expires on May 31, 2023. Future increases will be determined during negotiations.

<sup>2</sup>No pension contribution for first and second period apprentices.

<sup>3</sup>Apprenticeship Fund - Effective June 1, 2021, the contribution reduced from \$1.48 to \$1.38.

<sup>4</sup>The Apprenticeship Training Facility Fund contribution rate shall be determined by the JATC and deducted from the Apprenticeship Training Trust Fund Contribution.

<sup>5</sup>Employer contribution of \$0.24 per hour worked to LMC and \$0.01 per hour worked to the NLMCC; Employee deduction of \$0.18 per hour worked.

<sup>6</sup>NECA members only.

<sup>7</sup>Workers' Comp Bureau basic rate that covers costs & claims only (as of 1/1/95 insurance carriers set own rates) Eff. 5/2006 @ \$5.30/\$100 (Code 5140 >=\$24); \$7.31/\$100 (Code 5190 <\$24).

<sup>8</sup>Public Liability rate(s) are for "Operations" only. Serious consideration should be given to other coverage, especially Complete Operations and "Contractual" coverages.

<sup>9</sup>Average.



# HOURLY COST DATA SHEET

Prepared By  
Northern California Chapter, NECA

IBEW Electricians - Solano & Napa Counties (Local Union 180)

## Journeyman "F" Rate

Period of June 1, 2023 through May 31, 2024  
(Based on Journeyman Rate of \$56.06 per hour)

	JOURNEYMAN				APPRENTICES (5-YEAR PROGRAM)									
	SUB FOREMAN	FOREMAN	GENERAL FOREMAN	45%	48%	51%	54%	57%	60%	65%	70%	75%	80%	
	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	
Wages <sup>1</sup>	56.06	59.56	64.47	72.88	25.23	26.91	28.59	30.27	31.95	33.64	36.44	39.24	42.05	44.85
Variable 401(k) Pension Rate	7.50	7.50	7.50	7.50	0.00	0.00	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50
<b>Adjusted Hourly Rate</b>	<b>48.56</b>	<b>52.06</b>	<b>56.97</b>	<b>65.38</b>	<b>25.23</b>	<b>26.91</b>	<b>21.09</b>	<b>22.77</b>	<b>24.45</b>	<b>26.14</b>	<b>28.94</b>	<b>31.74</b>	<b>34.55</b>	<b>37.35</b>
Health Fund	15.80	15.80	15.80	15.80	15.80	15.80	15.80	15.80	15.80	15.80	15.80	15.80	15.80	15.80
Defined Benefit Pension <sup>2</sup>	8.50	8.50	8.50	8.50	0.00	0.00	8.50	8.50	8.50	8.50	8.50	8.50	8.50	8.50
Profit Sharing Pension <sup>2</sup>	8.70	8.70	8.70	8.70	0.00	0.00	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70
Apprenticeship Fund <sup>3</sup> (\$1.38 per hour worked)	1.38	1.38	1.38	1.38	1.38	1.38	1.38	1.38	1.38	1.38	1.38	1.38	1.38	1.38
Training Facility Fund <sup>4</sup>														
National Pension NEBF (3% of Total Gross Payroll)	1.68	1.79	1.93	2.19	0.76	0.81	0.86	0.91	0.96	1.01	1.09	1.18	1.26	1.35
Contract Admin. Trust Fund (1.33% of Total Gross Payroll)	0.75	0.79	0.86	0.97	0.34	0.36	0.38	0.40	0.42	0.45	0.48	0.52	0.56	0.60
Labor-Mgmt. Cooperation Fund <sup>5</sup> (\$0.24 per hour worked)	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24
Industry Fund (1% of Total Gross Payroll)	0.56	0.60	0.64	0.73	0.25	0.27	0.29	0.30	0.32	0.34	0.36	0.39	0.42	0.45
Association Dues <sup>6</sup> (0.6% of Total Gross Payroll)	0.34	0.36	0.39	0.44	0.15	0.16	0.17	0.18	0.19	0.20	0.22	0.24	0.25	0.27
<b>Subtotal</b>	<b>86.50</b>	<b>90.22</b>	<b>95.41</b>	<b>104.32</b>	<b>44.14</b>	<b>45.92</b>	<b>57.41</b>	<b>59.19</b>	<b>60.97</b>	<b>62.75</b>	<b>65.72</b>	<b>68.69</b>	<b>71.66</b>	<b>74.63</b>
Soc. Sec. 7.65% (FICA) applied to max. of \$137,700 earnings (eff. 1/1/20)	3.71	3.98	4.36	5.00	1.93	2.06	1.61	1.74	1.87	2.00	2.21	2.43	2.64	2.86
Federal Unemployment Tax 0.6% (applied to max. of \$7,000 earnings)	0.29	0.31	0.34	0.39	0.15	0.16	0.13	0.14	0.15	0.16	0.17	0.19	0.21	0.22
Worker's Compensation <sup>7</sup> - \$5.30/\$7.31 per \$100 of Straight Time Payroll	2.57	5.53	6.05	6.94	2.68	2.86	3.76	4.06	2.60	2.78	3.07	3.37	3.67	3.97
Liability <sup>8</sup> \$6.00 per \$100 of Straight Time Payroll	2.91	3.12	3.42	3.92	1.51	1.61	1.27	1.37	1.47	1.57	1.74	1.90	2.07	2.24
State Unemployment <sup>9</sup> - 5.4% (applied to max. of \$7,000 earnings)	2.62	2.81	3.08	3.53	1.36	1.45	1.14	1.23	1.32	1.41	1.56	1.71	1.87	2.02
State Employment Training Fund 0.1% (applied to max. of \$7,000 earnings)	0.05	0.05	0.06	0.07	0.03	0.03	0.02	0.02	0.02	0.03	0.03	0.03	0.03	0.04
<b>DIRECT COST Per Hour</b>	<b>98.67</b>	<b>106.03</b>	<b>112.71</b>	<b>124.17</b>	<b>51.80</b>	<b>54.10</b>	<b>65.33</b>	<b>67.75</b>	<b>68.40</b>	<b>70.69</b>	<b>74.51</b>	<b>78.33</b>	<b>82.15</b>	<b>85.97</b>

Revised April 27, 2023

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<sup>2</sup>No pension contribution for first and second period apprentices.

<sup>3</sup>Apprenticeship Fund - Effective June 1, 2021, the contribution reduced from \$1.48 to \$1.38.

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<sup>6</sup>NECA members only.

<sup>7</sup>Workers' Comp Bureau basic rate that covers costs & claims only (as of 1/1/95 insurance carriers set own rates) Eff. 5/2006 @ \$5.30/\$100 (Code 5140 >=\$24); \$7.31/\$100 (Code 5190 <\$24).

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