



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 | | | 45% | | | 48% | | | 51% | | | 54% | | | 57% | | | 60% | | | 65% | | | 70% | | | 75% | | | 80% | | |
|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|-----------------|---------------|---------------|---------------|--------------|--------------|---------------|--------------|--------------|---------------|--------------|--------------|---------------|--------------|---------------|---------------|--------------|---------------|---------------|--------------|---------------|---------------|--------------|---------------|---------------|---------------|---------------|--------------|---------------|---------------|--------------|---------------|---------------|
| | Straight Time | Time & 1/2 | Double Time | Straight Time | Time & 1/2 | Double Time | Straight Time | Time & 1/2 | Double Time | Straight Time | Time & 1/2 | Double Time | Straight Time | Time & 1/2 | Double Time | Straight Time | Time & 1/2 | Double Time | Straight Time | Time & 1/2 | Double Time | Straight Time | Time & 1/2 | Double Time | Straight Time | Time & 1/2 | Double Time | Straight Time | Time & 1/2 | Double Time | Straight Time | Time & 1/2 | Double Time | Straight Time | Time & 1/2 | Double Time | | | | | | |
| Wages ¹ | 56.06 | 84.09 | 112.12 | 59.56 | 89.35 | 119.13 | 64.47 | 96.70 | 128.94 | 72.88 | 109.32 | 145.76 | 25.23 | 37.84 | 50.45 | 26.91 | 40.36 | 53.82 | 28.59 | 42.89 | 57.18 | 30.27 | 45.41 | 60.54 | 31.95 | 47.93 | 63.91 | 33.64 | 50.45 | 67.27 | 36.44 | 54.66 | 72.88 | 39.24 | 58.86 | 78.48 | 42.05 | 63.07 | 84.09 | 44.85 | 67.27 | 89.70 |
| 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 | 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 | 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 ² | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 |
| Profit Sharing Pension ² | 1.20 | 1.20 | 1.20 | 1.20 | 1.20 | 1.20 | 1.20 | 1.20 | 1.20 | 1.20 | 1.20 | 1.20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.20 | 1.20 | 1.20 | 1.20 | 1.20 | 1.20 | 1.20 | 1.20 | 1.20 | 1.20 | 1.20 | 1.20 | 1.20 | 1.20 | 1.20 | 1.20 | 1.20 | 1.20 | 1.20 | 1.20 | 1.20 | 1.20 | 1.20 | 1.20 |
| Apprenticeship Fund ³ (\$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 | 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 | 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 ⁴ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| National Pension NEBF (3% of Total Gross Payroll) | 1.68 | 2.52 | 3.36 | 1.79 | 2.68 | 3.57 | 1.93 | 2.90 | 3.87 | 2.19 | 3.28 | 4.37 | 0.76 | 1.14 | 1.51 | 0.81 | 1.21 | 1.61 | 0.86 | 1.29 | 1.72 | 0.91 | 1.36 | 1.82 | 0.96 | 1.44 | 1.92 | 1.01 | 1.51 | 2.02 | 1.09 | 1.64 | 2.19 | 1.18 | 1.77 | 2.35 | 1.26 | 1.89 | 2.52 | 1.35 | 2.02 | 2.69 |
| Contract Admin. Trust Fund (1.33% of Total Gross Payroll) | 0.75 | 1.12 | 1.49 | 0.79 | 1.19 | 1.58 | 0.86 | 1.29 | 1.71 | 0.97 | 1.45 | 1.94 | 0.34 | 0.50 | 0.67 | 0.36 | 0.54 | 0.72 | 0.38 | 0.57 | 0.76 | 0.40 | 0.60 | 0.81 | 0.42 | 0.64 | 0.85 | 0.45 | 0.67 | 0.89 | 0.48 | 0.73 | 0.97 | 0.52 | 0.78 | 1.04 | 0.56 | 0.84 | 1.12 | 0.60 | 0.89 | 1.19 |
| Labor-Mgmt. Cooperation Fund ⁵ (\$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 | 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 | 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 | 0.84 | 1.12 | 0.60 | 0.89 | 1.19 | 0.64 | 0.97 | 1.29 | 0.73 | 1.09 | 1.46 | 0.25 | 0.38 | 0.50 | 0.27 | 0.40 | 0.54 | 0.29 | 0.43 | 0.57 | 0.30 | 0.45 | 0.61 | 0.32 | 0.48 | 0.64 | 0.34 | 0.50 | 0.67 | 0.36 | 0.55 | 0.73 | 0.39 | 0.59 | 0.78 | 0.42 | 0.63 | 0.84 | 0.45 | 0.67 | 0.90 |
| Association Dues ⁶ (0.6% of Total Gross Payroll) | 0.34 | 0.50 | 0.67 | 0.36 | 0.54 | 0.71 | 0.39 | 0.58 | 0.77 | 0.44 | 0.66 | 0.87 | 0.15 | 0.23 | 0.30 | 0.16 | 0.24 | 0.32 | 0.17 | 0.26 | 0.34 | 0.18 | 0.27 | 0.36 | 0.19 | 0.29 | 0.38 | 0.20 | 0.30 | 0.40 | 0.22 | 0.33 | 0.44 | 0.24 | 0.35 | 0.47 | 0.25 | 0.38 | 0.50 | 0.27 | 0.40 | 0.54 |
| Subtotal | 86.50 | 116.20 | 145.89 | 90.22 | 121.76 | 153.31 | 95.41 | 129.56 | 163.70 | 104.32 | 142.92 | 181.52 | 44.14 | 57.50 | 70.87 | 45.92 | 60.18 | 74.43 | 57.41 | 72.55 | 87.69 | 59.19 | 75.22 | 91.26 | 60.97 | 77.89 | 94.82 | 62.75 | 80.57 | 98.38 | 65.72 | 85.02 | 104.32 | 68.69 | 89.47 | 110.26 | 71.66 | 93.93 | 116.20 | 74.63 | 98.38 | 122.13 |
| Soc. Sec. 7.65% (FICA) applied to max. of \$137,700 earnings (eff. 1/1/20) | 4.29 | 6.43 | 8.58 | 4.56 | 6.83 | 9.11 | 4.93 | 7.40 | 9.86 | 5.58 | 8.36 | 11.15 | 1.93 | 2.89 | 3.86 | 2.06 | 3.09 | 4.12 | 2.19 | 3.28 | 4.37 | 2.32 | 3.47 | 4.63 | 2.44 | 3.67 | 4.89 | 2.57 | 3.86 | 5.15 | 2.79 | 4.18 | 5.58 | 3.00 | 4.50 | 6.00 | 3.22 | 4.82 | 6.43 | 3.43 | 5.15 | 6.86 |
| Federal Unemployment Tax 0.6% (applied to max. of \$7,000 earnings) | 0.34 | 0.50 | 0.67 | 0.36 | 0.54 | 0.71 | 0.39 | 0.58 | 0.77 | 0.44 | 0.66 | 0.87 | 0.15 | 0.23 | 0.30 | 0.16 | 0.24 | 0.32 | 0.17 | 0.26 | 0.34 | 0.18 | 0.27 | 0.36 | 0.19 | 0.29 | 0.38 | 0.20 | 0.30 | 0.40 | 0.22 | 0.33 | 0.44 | 0.24 | 0.35 | 0.47 | 0.25 | 0.38 | 0.50 | 0.27 | 0.40 | 0.54 |
| Worker's Compensation ⁷ - \$5.30/\$7.31 per \$100 of Straight Time Payroll | 2.97 | 2.97 | 2.97 | 3.16 | 3.16 | 3.16 | 3.42 | 3.42 | 3.42 | 3.86 | 3.86 | 3.86 | 1.34 | 1.34 | 1.34 | 1.43 | 1.43 | 1.43 | 1.52 | 1.52 | 1.52 | 1.60 | 1.60 | 1.60 | 1.69 | 1.69 | 1.69 | 1.78 | 1.78 | 1.78 | 1.93 | 1.93 | 1.93 | 2.08 | 2.08 | 2.08 | 2.23 | 2.23 | 2.23 | 2.38 | 2.38 | 2.38 |
| Liability ⁸ \$6.00 per \$100 of Straight Time Payroll | 3.36 | 3.36 | 3.36 | 3.57 | 3.57 | 3.57 | 3.87 | 3.87 | 3.87 | 4.37 | 4.37 | 4.37 | 1.51 | 1.51 | 1.51 | 1.61 | 1.61 | 1.61 | 1.72 | 1.72 | 1.72 | 1.82 | 1.82 | 1.82 | 1.92 | 1.92 | 1.92 | 2.02 | 2.02 | 2.02 | 2.19 | 2.19 | 2.19 | 2.35 | 2.35 | 2.35 | 2.52 | 2.52 | 2.52 | 2.69 | 2.69 | 2.69 |
| State Unemployment ⁹ - 5.4% (applied to max. of \$7,000 earnings) | 3.03 | 4.54 | 6.05 | 3.22 | 4.82 | 6.43 | 3.48 | 5.22 | 6.96 | 3.94 | 5.90 | 7.87 | 1.36 | 2.04 | 2.72 | 1.45 | 2.18 | 2.91 | 1.54 | 2.32 | 3.09 | 1.63 | 2.45 | 3.27 | 1.73 | 2.59 | 3.45 | 1.82 | 2.72 | 3.63 | 1.97 | 2.95 | 3.94 | 2.12 | 3.18 | 4.24 | 2.27 | 3.41 | 4.54 | 2.42 | 3.63 | 4.84 |
| State Employment Training Fund 0.1% (applied to max. of \$7,000 earnings) | 0.06 | 0.08 | 0.11 | 0.06 | 0.09 | 0.12 | 0.06 | 0.10 | 0.13 | 0.07 | 0.11 | 0.15 | 0.03 | 0.04 | 0.05 | 0.03 | 0.04 | 0.05 | 0.03 | 0.04 | 0.06 | 0.03 | 0.05 | 0.06 | 0.03 | 0.05 | 0.06 | 0.03 | 0.05 | 0.07 | 0.04 | 0.05 | 0.07 | 0.04 | 0.06 | 0.08 | 0.04 | 0.06 | 0.08 | 0.04 | 0.07 | 0.09 |
| DIRECT COST Per Hour | 100.55 | 134.09 | 167.64 | 105.14 | 140.78 | 176.42 | 111.56 | 150.14 | 188.72 | 122.58 | 166.19 | 209.80 | 50.46 | 65.56 | 80.65 | 52.67 | 68.77 | 84.87 | 64.57 | 81.68 | 98.79 | 66.77 | 84.89 | 103.00 | 68.97 | 88.10 | 107.22 | 71.18 | 91.30 | 111.43 | 74.85 | 96.65 | 118.46 | 78.52 | 102.00 | 125.48 | 82.19 | 107.35 | 132.51 | 85.86 | 112.70 | 139.54 |

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.

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

²No pension contribution for first and second period apprentices.

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

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

⁵Employer 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.

⁶NECA members only.

⁷Workers' 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).

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

⁹Average.



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 | | | SUB FOREMAN | | | FOREMAN | | | GENERAL FOREMAN | | | 45% | | | 48% | | | 51% | | | 54% | | | 57% | | | 60% | | | 65% | | | 70% | | | 75% | | | 80% | | |
|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|-----------------|---------------|---------------|---------------|--------------|--------------|---------------|--------------|--------------|---------------|--------------|--------------|---------------|--------------|---------------|---------------|--------------|---------------|---------------|--------------|---------------|---------------|--------------|---------------|---------------|---------------|---------------|--------------|---------------|---------------|--------------|---------------|---------------|
| | Straight Time | Time & 1/2 | Double Time | Straight Time | Time & 1/2 | Double Time | Straight Time | Time & 1/2 | Double Time | Straight Time | Time & 1/2 | Double Time | Straight Time | Time & 1/2 | Double Time | Straight Time | Time & 1/2 | Double Time | Straight Time | Time & 1/2 | Double Time | Straight Time | Time & 1/2 | Double Time | Straight Time | Time & 1/2 | Double Time | Straight Time | Time & 1/2 | Double Time | Straight Time | Time & 1/2 | Double Time | Straight Time | Time & 1/2 | Double Time | | | | | | |
| Wages ¹ | 56.06 | 84.09 | 112.12 | 59.56 | 89.35 | 119.13 | 64.47 | 96.70 | 128.94 | 72.88 | 109.32 | 145.76 | 25.23 | 37.84 | 50.45 | 26.91 | 40.36 | 53.82 | 28.59 | 42.89 | 57.18 | 30.27 | 45.41 | 60.54 | 31.95 | 47.93 | 63.91 | 33.64 | 50.45 | 67.27 | 36.44 | 54.66 | 72.88 | 39.24 | 58.86 | 78.48 | 42.05 | 63.07 | 84.09 | 44.85 | 67.27 | 89.70 |
| Variable 401(k) Pension Rate | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 |
| Adjusted Hourly Rate | 54.56 | 82.59 | 110.62 | 58.06 | 87.85 | 117.63 | 62.97 | 95.20 | 127.44 | 71.38 | 107.82 | 144.26 | 25.23 | 37.84 | 50.45 | 26.91 | 40.36 | 53.82 | 27.09 | 41.39 | 55.68 | 28.77 | 43.91 | 59.04 | 30.45 | 46.43 | 62.41 | 32.14 | 48.95 | 65.77 | 34.94 | 53.16 | 71.38 | 37.74 | 57.36 | 76.98 | 40.55 | 61.57 | 82.59 | 43.35 | 65.77 | 88.20 |
| 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 | 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 | 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 ² | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 |
| Profit Sharing Pension ² | 2.70 | 2.70 | 2.70 | 2.70 | 2.70 | 2.70 | 2.70 | 2.70 | 2.70 | 2.70 | 2.70 | 2.70 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2.70 | 2.70 | 2.70 | 2.70 | 2.70 | 2.70 | 2.70 | 2.70 | 2.70 | 2.70 | 2.70 | 2.70 | 2.70 | 2.70 | 2.70 | 2.70 | 2.70 | 2.70 | 2.70 | 2.70 | 2.70 | 2.70 | 2.70 | 2.70 |
| Apprenticeship Fund ³ (\$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 | 1.38 | 1.48 | 1.48 | 1.48 | 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 | 1.38 | 1.38 | 1.38 | 1.38 | 1.38 | 1.38 | 1.38 | 1.38 | 1.38 | 1.38 |
| Training Facility Fund ⁴ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| National Pension NEBF (3% of Total Gross Payroll) | 1.68 | 2.52 | 3.36 | 1.79 | 2.68 | 3.57 | 1.93 | 2.90 | 3.87 | 2.19 | 3.28 | 4.37 | 0.76 | 1.14 | 1.51 | 0.81 | 1.21 | 1.61 | 0.86 | 1.29 | 1.72 | 0.91 | 1.36 | 1.82 | 0.96 | 1.44 | 1.92 | 1.01 | 1.51 | 2.02 | 1.09 | 1.64 | 2.19 | 1.18 | 1.77 | 2.35 | 1.26 | 1.89 | 2.52 | 1.35 | 2.02 | 2.69 |
| Contract Admin. Trust Fund (1.33% of Total Gross Payroll) | 0.75 | 1.12 | 1.49 | 0.79 | 1.19 | 1.58 | 0.86 | 1.29 | 1.71 | 0.97 | 1.45 | 1.94 | 0.34 | 0.50 | 0.67 | 0.36 | 0.54 | 0.72 | 0.38 | 0.57 | 0.76 | 0.40 | 0.60 | 0.81 | 0.42 | 0.64 | 0.85 | 0.45 | 0.67 | 0.89 | 0.48 | 0.73 | 0.97 | 0.52 | 0.78 | 1.04 | 0.56 | 0.84 | 1.12 | 0.60 | 0.89 | 1.19 |
| Labor-Mgmt. Cooperation Fund ⁵ (\$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 | 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 | 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 | 0.84 | 1.12 | 0.60 | 0.89 | 1.19 | 0.64 | 0.97 | 1.29 | 0.73 | 1.09 | 1.46 | 0.25 | 0.38 | 0.50 | 0.27 | 0.40 | 0.54 | 0.29 | 0.43 | 0.57 | 0.30 | 0.45 | 0.61 | 0.32 | 0.48 | 0.64 | 0.34 | 0.50 | 0.67 | 0.36 | 0.55 | 0.73 | 0.39 | 0.59 | 0.78 | 0.42 | 0.63 | 0.84 | 0.45 | 0.67 | 0.90 |
| Association Dues ⁶ (0.6% of Total Gross Payroll) | 0.34 | 0.50 | 0.67 | 0.36 | 0.54 | 0.71 | 0.39 | 0.58 | 0.77 | 0.44 | 0.66 | 0.87 | 0.15 | 0.23 | 0.30 | 0.16 | 0.24 | 0.32 | 0.17 | 0.26 | 0.34 | 0.18 | 0.27 | 0.36 | 0.19 | 0.29 | 0.38 | 0.20 | 0.30 | 0.40 | 0.22 | 0.33 | 0.44 | 0.24 | 0.35 | 0.47 | 0.25 | 0.38 | 0.50 | 0.27 | 0.40 | 0.54 |
| Subtotal | 86.50 | 116.20 | 145.89 | 90.22 | 121.76 | 153.31 | 95.41 | 129.56 | 163.70 | 104.32 | 142.92 | 181.52 | 44.14 | 57.50 | 70.87 | 46.02 | 60.28 | 74.53 | 57.41 | 72.55 | 87.69 | 59.19 | 75.22 | 91.26 | 60.97 | 77.89 | 94.82 | 62.75 | 80.57 | 98.38 | 65.72 | 85.02 | 104.32 | 68.69 | 89.47 | 110.26 | 71.66 | 93.93 | 116.20 | 74.63 | 98.38 | 122.13 |
| Soc. Sec. 7.65% (FICA) applied to max. of \$137,700 earnings (eff. 1/1/20) | 4.17 | 6.32 | 8.46 | 4.44 | 6.72 | 9.00 | 4.82 | 7.28 | 9.75 | 5.46 | 8.25 | 11.04 | 1.93 | 2.89 | 3.86 | 2.06 | 3.09 | 4.12 | 2.07 | 3.17 | 4.26 | 2.20 | 3.36 | 4.52 | 2.33 | 3.55 | 4.77 | 2.46 | 3.74 | 5.03 | 2.67 | 4.07 | 5.46 | 2.89 | 4.39 | 5.89 | 3.10 | 4.71 | 6.32 | 3.32 | 5.03 | 6.75 |
| Federal Unemployment Tax 0.6% (applied to max. of \$7,000 earnings) | 0.33 | 0.50 | 0.66 | 0.35 | 0.53 | 0.71 | 0.38 | 0.57 | 0.76 | 0.43 | 0.65 | 0.87 | 0.15 | 0.23 | 0.30 | 0.16 | 0.24 | 0.32 | 0.16 | 0.25 | 0.33 | 0.17 | 0.26 | 0.35 | 0.18 | 0.28 | 0.37 | 0.19 | 0.29 | 0.39 | 0.21 | 0.32 | 0.43 | 0.23 | 0.34 | 0.46 | 0.24 | 0.37 | 0.50 | 0.26 | 0.39 | 0.53 |
| Worker's Compensation ⁷ - \$5.30/\$7.31 per \$100 of Straight Time Payroll | 2.89 | 2.89 | 2.89 | 6.17 | 6.17 | 6.17 | 6.69 | 6.69 | 6.69 | 7.58 | 7.58 | 7.58 | 2.68 | 2.68 | 2.68 | 2.86 | 2.86 | 2.86 | 2.88 | 2.88 | 2.88 | 3.06 | 3.06 | 3.06 | 3.23 | 3.23 | 3.23 | 3.41 | 3.41 | 3.41 | 3.71 | 3.71 | 3.71 | 4.01 | 4.01 | 4.01 | 4.31 | 4.31 | 4.31 | 4.60 | 4.60 | 4.60 |
| Liability ⁸ \$6.00 per \$100 of Straight Time Payroll | 3.27 | 3.27 | 3.27 | 3.48 | 3.48 | 3.48 | 3.78 | 3.78 | 3.78 | 4.28 | 4.28 | 4.28 | 1.51 | 1.51 | 1.51 | 1.61 | 1.61 | 1.61 | 1.63 | 1.63 | 1.63 | 1.73 | 1.73 | 1.73 | 1.83 | 1.83 | 1.83 | 1.93 | 1.93 | 1.93 | 2.10 | 2.10 | 2.10 | 2.26 | 2.26 | 2.26 | 2.43 | 2.43 | 2.43 | 2.60 | 2.60 | 2.60 |
| State Unemployment ⁹ - 5.4% (applied to max. of \$7,000 earnings) | 2.95 | 4.46 | 5.97 | 3.14 | 4.74 | 6.35 | 3.40 | 5.14 | 6.88 | 3.85 | 5.82 | 7.79 | 1.36 | 2.04 | 2.72 | 1.45 | 2.18 | 2.91 | 1.46 | 2.23 | 3.01 | 1.55 | 2.37 | 3.19 | 1.64 | 2.51 | 3.37 | 1.74 | 2.64 | 3.55 | 1.89 | 2.87 | 3.85 | 2.04 | 3.10 | 4.16 | 2.19 | 3.32 | 4.46 | 2.34 | 3.55 | 4.76 |
| State Employment Training Fund 0.1% (applied to max. of \$7,000 earnings) | 0.05 | 0.08 | 0.11 | 0.06 | 0.09 | 0.12 | 0.06 | 0.10 | 0.13 | 0.07 | 0.11 | 0.14 | 0.03 | 0.04 | 0.05 | 0.03 | 0.04 | 0.05 | 0.03 | 0.04 | 0.06 | 0.03 | 0.04 | 0.06 | 0.03 | 0.05 | 0.06 | 0.03 | 0.05 | 0.07 | 0.03 | 0.06 | 0.08 | 0.04 | 0.06 | 0.08 | 0.04 | 0.07 | 0.09 | | | |
| DIRECT COST Per Hour | 100.17 | 133.72 | 167.26 | 107.85 | 143.49 | 179.14 | 114.54 | 153.11 | 191.69 | 126.00 | 169.61 | 213.22 | 51.80 | 66.90 | 82.00 | 54.20 | 70.30 | 86.40 | 65.63 | 82.74 | 99.85 | 67.93 | 86.04 | 104.16 | 70.22 | 89.34 | 108.46 | 72.51 | 92.64 | 112.77 | 76.33 | 98.14 | 119.94 | 80.15 | 103.63 | 127.12 | 83.97 | 109.13 | 134.29 | 88.84 | 114.63 | 141.47 |

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

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

²No pension contribution for first and second period apprentices.

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

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

⁵Employer contribution of \$0.24 per hour worked to LMFC and \$0.01 per hour worked to the NLMCC; Employee deduction of \$0.18 per hour worked.

⁶NECA members only.

⁷Workers' 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).

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

⁹Average.



HOURLY COST DATA SHEET

Prepared By
Northern California Chapter, NECA

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

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 | | | 45% | | | 48% | | | 51% | | | 54% | | | 57% | | | 60% | | | 65% | | | 70% | | | 75% | | | 80% | | |
|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|-----------------|---------------|---------------|---------------|--------------|--------------|---------------|--------------|--------------|---------------|--------------|--------------|---------------|--------------|---------------|---------------|--------------|---------------|---------------|--------------|---------------|---------------|--------------|---------------|---------------|---------------|---------------|--------------|---------------|---------------|--------------|---------------|---------------|
| | Straight Time | Time & 1/2 | Double Time | Straight Time | Time & 1/2 | Double Time | Straight Time | Time & 1/2 | Double Time | Straight Time | Time & 1/2 | Double Time | Straight Time | Time & 1/2 | Double Time | Straight Time | Time & 1/2 | Double Time | Straight Time | Time & 1/2 | Double Time | Straight Time | Time & 1/2 | Double Time | Straight Time | Time & 1/2 | Double Time | Straight Time | Time & 1/2 | Double Time | Straight Time | Time & 1/2 | Double Time | Straight Time | Time & 1/2 | Double Time | | | | | | |
| Wages ¹ | 56.06 | 84.09 | 112.12 | 59.56 | 89.35 | 119.13 | 64.47 | 96.70 | 128.94 | 72.88 | 109.32 | 145.76 | 25.23 | 37.84 | 50.45 | 26.91 | 40.36 | 53.82 | 28.59 | 42.89 | 57.18 | 30.27 | 45.41 | 60.54 | 31.95 | 47.93 | 63.91 | 33.64 | 50.45 | 67.27 | 36.44 | 54.66 | 72.88 | 39.24 | 58.86 | 78.48 | 42.05 | 63.07 | 84.09 | 44.85 | 67.27 | 89.70 |
| Variable 401(k) Pension Rate | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Adjusted Hourly Rate | 53.06 | 81.09 | 109.12 | 56.56 | 86.35 | 116.13 | 61.47 | 93.70 | 125.94 | 69.88 | 106.32 | 142.76 | 25.23 | 37.84 | 50.45 | 26.91 | 40.36 | 53.82 | 25.59 | 39.89 | 54.18 | 27.27 | 42.41 | 57.54 | 28.95 | 44.93 | 60.91 | 30.64 | 47.45 | 64.27 | 33.44 | 51.66 | 69.88 | 36.24 | 55.86 | 75.48 | 39.05 | 60.07 | 81.09 | 41.85 | 64.27 | 86.70 |
| 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 | 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 | 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 ² | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 |
| Profit Sharing Pension ² | 4.20 | 4.20 | 4.20 | 4.20 | 4.20 | 4.20 | 4.20 | 4.20 | 4.20 | 4.20 | 4.20 | 4.20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4.20 | 4.20 | 4.20 | 4.20 | 4.20 | 4.20 | 4.20 | 4.20 | 4.20 | 4.20 | 4.20 | 4.20 | 4.20 | 4.20 | 4.20 | 4.20 | 4.20 | 4.20 | 4.20 | 4.20 | 4.20 | 4.20 | 4.20 | 4.20 |
| Apprenticeship Fund ³ (\$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 | 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 | 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 ⁴ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| National Pension NEBF (3% of Total Gross Payroll) | 1.68 | 2.52 | 3.36 | 1.79 | 2.68 | 3.57 | 1.93 | 2.90 | 3.87 | 2.19 | 3.28 | 4.37 | 0.76 | 1.14 | 1.51 | 0.81 | 1.21 | 1.61 | 0.86 | 1.29 | 1.72 | 0.91 | 1.36 | 1.82 | 0.96 | 1.44 | 1.92 | 1.01 | 1.51 | 2.02 | 1.09 | 1.64 | 2.19 | 1.18 | 1.77 | 2.35 | 1.26 | 1.89 | 2.52 | 1.35 | 2.02 | 2.69 |
| Contract Admin. Trust Fund (1.33% of Total Gross Payroll) | 0.75 | 1.12 | 1.49 | 0.79 | 1.19 | 1.58 | 0.86 | 1.29 | 1.71 | 0.97 | 1.45 | 1.94 | 0.34 | 0.50 | 0.67 | 0.36 | 0.54 | 0.72 | 0.38 | 0.57 | 0.76 | 0.40 | 0.60 | 0.81 | 0.42 | 0.64 | 0.85 | 0.45 | 0.67 | 0.89 | 0.48 | 0.73 | 0.97 | 0.52 | 0.78 | 1.04 | 0.56 | 0.84 | 1.12 | 0.60 | 0.89 | 1.19 |
| Labor-Mgmt. Cooperation Fund ⁵ (\$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 | 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 | 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 | 0.84 | 1.12 | 0.60 | 0.89 | 1.19 | 0.64 | 0.97 | 1.29 | 0.73 | 1.09 | 1.46 | 0.25 | 0.38 | 0.50 | 0.27 | 0.40 | 0.54 | 0.29 | 0.43 | 0.57 | 0.30 | 0.45 | 0.61 | 0.32 | 0.48 | 0.64 | 0.34 | 0.50 | 0.67 | 0.36 | 0.55 | 0.73 | 0.39 | 0.59 | 0.78 | 0.42 | 0.63 | 0.84 | 0.45 | 0.67 | 0.90 |
| Association Dues ⁶ (0.6% of Total Gross Payroll) | 0.34 | 0.50 | 0.67 | 0.36 | 0.54 | 0.71 | 0.39 | 0.58 | 0.77 | 0.44 | 0.66 | 0.87 | 0.15 | 0.23 | 0.30 | 0.16 | 0.24 | 0.32 | 0.17 | 0.26 | 0.34 | 0.18 | 0.27 | 0.36 | 0.19 | 0.29 | 0.38 | 0.20 | 0.30 | 0.40 | 0.22 | 0.33 | 0.44 | 0.24 | 0.35 | 0.47 | 0.25 | 0.38 | 0.50 | 0.27 | 0.40 | 0.54 |
| Subtotal | 86.50 | 116.20 | 145.89 | 90.22 | 121.76 | 153.31 | 95.41 | 129.56 | 163.70 | 104.32 | 142.92 | 181.52 | 44.14 | 57.50 | 70.87 | 45.92 | 60.18 | 74.43 | 57.41 | 72.55 | 87.69 | 59.19 | 75.22 | 91.26 | 60.97 | 77.89 | 94.82 | 62.75 | 80.57 | 98.38 | 65.72 | 85.02 | 104.32 | 68.69 | 89.47 | 110.26 | 71.66 | 93.93 | 116.20 | 74.63 | 98.38 | 122.13 |
| Soc. Sec. 7.65% (FICA) applied to max. of \$137,700 earnings (eff. 1/1/20) | 4.06 | 6.20 | 8.35 | 4.33 | 6.61 | 8.88 | 4.70 | 7.17 | 9.63 | 5.35 | 8.13 | 10.92 | 1.93 | 2.89 | 3.86 | 2.06 | 3.09 | 4.12 | 1.96 | 3.05 | 4.14 | 2.09 | 3.24 | 4.40 | 2.21 | 3.44 | 4.66 | 2.34 | 3.63 | 4.92 | 2.56 | 3.95 | 5.35 | 2.77 | 4.27 | 5.77 | 2.99 | 4.60 | 6.20 | 3.20 | 4.92 | 6.63 |
| Federal Unemployment Tax 0.6% (applied to max. of \$7,000 earnings) | 0.32 | 0.49 | 0.65 | 0.34 | 0.52 | 0.70 | 0.37 | 0.56 | 0.76 | 0.42 | 0.64 | 0.86 | 0.15 | 0.23 | 0.30 | 0.16 | 0.24 | 0.32 | 0.15 | 0.24 | 0.33 | 0.16 | 0.25 | 0.35 | 0.17 | 0.27 | 0.37 | 0.18 | 0.28 | 0.39 | 0.20 | 0.31 | 0.42 | 0.22 | 0.34 | 0.45 | 0.23 | 0.36 | 0.49 | 0.25 | 0.39 | 0.52 |
| Worker's Compensation ⁷ - \$5.30/\$7.31 per \$100 of Straight Time Payroll | 2.81 | 2.81 | 2.81 | 6.01 | 6.01 | 6.01 | 6.53 | 6.53 | 6.53 | 7.42 | 7.42 | 7.42 | 2.68 | 2.68 | 2.68 | 2.86 | 2.86 | 2.86 | 2.72 | 2.72 | 2.72 | 2.90 | 2.90 | 2.90 | 3.07 | 3.07 | 3.07 | 3.25 | 3.25 | 3.25 | 3.55 | 3.55 | 3.55 | 3.85 | 3.85 | 3.85 | 4.15 | 4.15 | 4.15 | 4.44 | 4.44 | 4.44 |
| Liability ⁸ \$6.00 per \$100 of Straight Time Payroll | 3.18 | 3.18 | 3.18 | 3.39 | 3.39 | 3.39 | 3.69 | 3.69 | 3.69 | 4.19 | 4.19 | 4.19 | 1.51 | 1.51 | 1.51 | 1.61 | 1.61 | 1.61 | 1.54 | 1.54 | 1.54 | 1.64 | 1.64 | 1.64 | 1.74 | 1.74 | 1.74 | 1.84 | 1.84 | 1.84 | 2.01 | 2.01 | 2.01 | 2.17 | 2.17 | 2.17 | 2.34 | 2.34 | 2.34 | 2.51 | 2.51 | 2.51 |
| State Unemployment ⁹ - 5.4% (applied to max. of \$7,000 earnings) | 2.87 | 4.38 | 5.89 | 3.05 | 4.66 | 6.27 | 3.32 | 5.06 | 6.80 | 3.77 | 5.74 | 7.71 | 1.36 | 2.04 | 2.72 | 1.45 | 2.18 | 2.91 | 1.38 | 2.15 | 2.93 | 1.47 | 2.29 | 3.11 | 1.56 | 2.43 | 3.29 | 1.65 | 2.56 | 3.47 | 1.81 | 2.79 | 3.77 | 1.96 | 3.02 | 4.08 | 2.11 | 3.24 | 4.38 | 2.26 | 3.47 | 4.68 |
| State Employment Training Fund 0.1% (applied to max. of \$7,000 earnings) | 0.05 | 0.08 | 0.11 | 0.06 | 0.09 | 0.12 | 0.06 | 0.09 | 0.13 | 0.07 | 0.11 | 0.14 | 0.03 | 0.04 | 0.05 | 0.03 | 0.04 | 0.05 | 0.03 | 0.04 | 0.05 | 0.03 | 0.04 | 0.06 | 0.03 | 0.04 | 0.06 | 0.03 | 0.05 | 0.06 | 0.03 | 0.05 | 0.08 | 0.04 | 0.06 | 0.08 | 0.04 | 0.06 | 0.08 | 0.04 | 0.06 | 0.09 |
| DIRECT COST Per Hour | 99.80 | 133.34 | 166.89 | 107.39 | 143.04 | 178.68 | 114.08 | 152.66 | 191.24 | 125.54 | 169.15 | 212.76 | 51.80 | 66.90 | 82.00 | 54.10 | 70.20 | 86.30 | 65.18 | 82.29 | 99.40 | 67.47 | 85.59 | 103.70 | 69.76 | 88.88 | 108.01 | 72.05 | 92.18 | 112.31 | 75.88 | 97.68 | 119.49 | 79.70 | 103.18 | 126.66 | 83.52 | 108.68 | 133.84 | 87.34 | 114.17 | 141.01 |

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

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

²No pension contribution for first and second period apprentices.

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

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

⁵Employer 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.

⁶NECA members only.

⁷Workers' 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).

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

⁹Average.



HOURLY COST DATA SHEET

Prepared By
Northern California Chapter, NECA

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 | | | SUB FOREMAN | | | FOREMAN | | | GENERAL FOREMAN | | | 45% | | | 48% | | | 51% | | | 54% | | | 57% | | | 60% | | | 65% | | | 70% | | | 75% | | | 80% | | |
|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|-----------------|---------------|---------------|---------------|--------------|--------------|---------------|--------------|--------------|---------------|--------------|--------------|---------------|--------------|---------------|---------------|--------------|---------------|---------------|--------------|---------------|---------------|--------------|---------------|---------------|---------------|---------------|--------------|---------------|---------------|--------------|---------------|---------------|
| | Straight Time | Time & 1/2 | Double Time | Straight Time | Time & 1/2 | Double Time | Straight Time | Time & 1/2 | Double Time | Straight Time | Time & 1/2 | Double Time | Straight Time | Time & 1/2 | Double Time | Straight Time | Time & 1/2 | Double Time | Straight Time | Time & 1/2 | Double Time | Straight Time | Time & 1/2 | Double Time | Straight Time | Time & 1/2 | Double Time | Straight Time | Time & 1/2 | Double Time | Straight Time | Time & 1/2 | Double Time | Straight Time | Time & 1/2 | Double Time | | | | | | |
| Wages ¹ | 56.06 | 84.09 | 112.12 | 59.56 | 89.35 | 119.13 | 64.47 | 96.70 | 128.94 | 72.88 | 109.32 | 145.76 | 25.23 | 37.84 | 50.45 | 26.91 | 40.36 | 53.82 | 28.59 | 42.89 | 57.18 | 30.27 | 45.41 | 60.54 | 31.95 | 47.93 | 63.91 | 33.64 | 50.45 | 67.27 | 36.44 | 54.66 | 72.88 | 39.24 | 58.86 | 78.48 | 42.05 | 63.07 | 84.09 | 44.85 | 67.27 | 89.70 |
| Variable 401(k) Pension Rate | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 |
| Adjusted Hourly Rate | 51.56 | 79.59 | 107.62 | 55.06 | 84.85 | 114.63 | 59.97 | 92.20 | 124.44 | 68.38 | 104.82 | 141.26 | 25.23 | 37.84 | 50.45 | 26.91 | 40.36 | 53.82 | 24.09 | 38.39 | 52.68 | 25.77 | 40.91 | 56.04 | 27.45 | 43.43 | 59.41 | 29.14 | 45.95 | 62.77 | 31.94 | 50.16 | 68.38 | 34.74 | 54.36 | 73.98 | 37.55 | 58.57 | 79.59 | 40.35 | 62.77 | 85.20 |
| 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 | 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 | 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 ² | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 |
| Profit Sharing Pension ² | 5.70 | 5.70 | 5.70 | 5.70 | 5.70 | 5.70 | 5.70 | 5.70 | 5.70 | 5.70 | 5.70 | 5.70 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5.70 | 5.70 | 5.70 | 5.70 | 5.70 | 5.70 | 5.70 | 5.70 | 5.70 | 5.70 | 5.70 | 5.70 | 5.70 | 5.70 | 5.70 | 5.70 | 5.70 | 5.70 | 5.70 | 5.70 | 5.70 | 5.70 | 5.70 | 5.70 |
| Apprenticeship Fund ³ (\$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 | 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 | 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 ⁴ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| National Pension NEBF (3% of Total Gross Payroll) | 1.68 | 2.52 | 3.36 | 1.79 | 2.68 | 3.57 | 1.93 | 2.90 | 3.87 | 2.19 | 3.28 | 4.37 | 0.76 | 1.14 | 1.51 | 0.81 | 1.21 | 1.61 | 0.86 | 1.29 | 1.72 | 0.91 | 1.36 | 1.82 | 0.96 | 1.44 | 1.92 | 1.01 | 1.51 | 2.02 | 1.09 | 1.64 | 2.19 | 1.18 | 1.77 | 2.35 | 1.26 | 1.89 | 2.52 | 1.35 | 2.02 | 2.69 |
| Contract Admin. Trust Fund (1.33% of Total Gross Payroll) | 0.75 | 1.12 | 1.49 | 0.79 | 1.19 | 1.58 | 0.86 | 1.29 | 1.71 | 0.97 | 1.45 | 1.94 | 0.34 | 0.50 | 0.67 | 0.36 | 0.54 | 0.72 | 0.38 | 0.57 | 0.76 | 0.40 | 0.60 | 0.81 | 0.42 | 0.64 | 0.85 | 0.45 | 0.67 | 0.89 | 0.48 | 0.73 | 0.97 | 0.52 | 0.78 | 1.04 | 0.56 | 0.84 | 1.12 | 0.60 | 0.89 | 1.19 |
| Labor-Mgmt. Cooperation Fund ⁵ (\$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 | 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 | 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 | 0.84 | 1.12 | 0.60 | 0.89 | 1.19 | 0.64 | 0.97 | 1.29 | 0.73 | 1.09 | 1.46 | 0.25 | 0.38 | 0.50 | 0.27 | 0.40 | 0.54 | 0.29 | 0.43 | 0.57 | 0.30 | 0.45 | 0.61 | 0.32 | 0.48 | 0.64 | 0.34 | 0.50 | 0.67 | 0.36 | 0.55 | 0.73 | 0.39 | 0.59 | 0.78 | 0.42 | 0.63 | 0.84 | 0.45 | 0.67 | 0.90 |
| Association Dues ⁶ (0.6% of Total Gross Payroll) | 0.34 | 0.50 | 0.67 | 0.36 | 0.54 | 0.71 | 0.39 | 0.58 | 0.77 | 0.44 | 0.66 | 0.87 | 0.15 | 0.23 | 0.30 | 0.16 | 0.24 | 0.32 | 0.17 | 0.26 | 0.34 | 0.18 | 0.27 | 0.36 | 0.19 | 0.29 | 0.38 | 0.20 | 0.30 | 0.40 | 0.22 | 0.33 | 0.44 | 0.24 | 0.35 | 0.47 | 0.25 | 0.38 | 0.50 | 0.27 | 0.40 | 0.54 |
| Subtotal | 86.50 | 116.20 | 145.89 | 90.22 | 121.76 | 153.31 | 95.41 | 129.56 | 163.70 | 104.32 | 142.92 | 181.52 | 44.14 | 57.50 | 70.87 | 45.92 | 60.18 | 74.43 | 57.41 | 72.55 | 87.69 | 59.19 | 75.22 | 91.26 | 60.97 | 77.89 | 94.82 | 62.75 | 80.57 | 98.38 | 65.72 | 85.02 | 104.32 | 68.69 | 89.47 | 110.26 | 71.66 | 93.93 | 116.20 | 74.63 | 98.38 | 122.13 |
| Soc. Sec. 7.65% (FICA) applied to max. of \$137,700 earnings (eff. 1/1/20) | 3.94 | 6.09 | 8.23 | 4.21 | 6.49 | 8.77 | 4.59 | 7.05 | 9.52 | 5.23 | 8.02 | 10.81 | 1.93 | 2.89 | 3.86 | 2.06 | 3.09 | 4.12 | 1.84 | 2.94 | 4.03 | 1.97 | 3.13 | 4.29 | 2.10 | 3.32 | 4.54 | 2.23 | 3.52 | 4.80 | 2.44 | 3.84 | 5.23 | 2.66 | 4.16 | 5.66 | 2.87 | 4.48 | 6.09 | 3.09 | 4.80 | 6.52 |
| Federal Unemployment Tax 0.6% (applied to max. of \$7,000 earnings) | 0.31 | 0.48 | 0.65 | 0.33 | 0.51 | 0.69 | 0.36 | 0.55 | 0.75 | 0.41 | 0.63 | 0.85 | 0.15 | 0.23 | 0.30 | 0.16 | 0.24 | 0.32 | 0.14 | 0.23 | 0.32 | 0.15 | 0.25 | 0.34 | 0.16 | 0.26 | 0.36 | 0.17 | 0.28 | 0.38 | 0.19 | 0.30 | 0.41 | 0.21 | 0.33 | 0.44 | 0.23 | 0.35 | 0.48 | 0.24 | 0.38 | 0.51 |
| Worker's Compensation ⁷ - \$5.30/\$7.31 per \$100 of Straight Time Payroll | 2.73 | 2.73 | 2.73 | 5.85 | 5.85 | 5.85 | 6.37 | 6.37 | 6.37 | 7.26 | 7.26 | 7.26 | 2.68 | 2.68 | 2.68 | 2.86 | 2.86 | 2.86 | 2.56 | 2.56 | 2.56 | 2.74 | 2.74 | 2.74 | 2.92 | 2.92 | 2.92 | 3.09 | 3.09 | 3.09 | 3.39 | 3.39 | 3.39 | 3.69 | 3.69 | 3.69 | 3.99 | 3.99 | 3.99 | 4.28 | 4.28 | 4.28 |
| Liability ⁸ \$6.00 per \$100 of Straight Time Payroll | 3.09 | 3.09 | 3.09 | 3.30 | 3.30 | 3.30 | 3.60 | 3.60 | 3.60 | 4.10 | 4.10 | 4.10 | 1.51 | 1.51 | 1.51 | 1.61 | 1.61 | 1.61 | 1.45 | 1.45 | 1.45 | 1.55 | 1.55 | 1.55 | 1.65 | 1.65 | 1.65 | 1.75 | 1.75 | 1.75 | 1.92 | 1.92 | 1.92 | 2.08 | 2.08 | 2.08 | 2.25 | 2.25 | 2.25 | 2.42 | 2.42 | 2.42 |
| State Unemployment ⁹ - 5.4% (applied to max. of \$7,000 earnings) | 2.78 | 4.30 | 5.81 | 2.97 | 4.58 | 6.19 | 3.24 | 4.98 | 6.72 | 3.69 | 5.66 | 7.63 | 1.36 | 2.04 | 2.72 | 1.45 | 2.18 | 2.91 | 1.30 | 2.07 | 2.84 | 1.39 | 2.21 | 3.03 | 1.48 | 2.35 | 3.21 | 1.57 | 2.48 | 3.39 | 1.72 | 2.71 | 3.69 | 1.88 | 2.94 | 4.00 | 2.03 | 3.16 | 4.30 | 2.18 | 3.39 | 4.60 |
| State Employment Training Fund 0.1% (applied to max. of \$7,000 earnings) | 0.05 | 0.08 | 0.11 | 0.06 | 0.08 | 0.11 | 0.06 | 0.09 | 0.12 | 0.07 | 0.10 | 0.14 | 0.03 | 0.04 | 0.05 | 0.03 | 0.04 | 0.05 | 0.02 | 0.04 | 0.05 | 0.03 | 0.04 | 0.06 | 0.03 | 0.04 | 0.06 | 0.03 | 0.05 | 0.06 | 0.03 | 0.05 | 0.07 | 0.03 | 0.05 | 0.07 | 0.04 | 0.06 | 0.08 | 0.04 | 0.06 | 0.09 |
| DIRECT COST Per Hour | 99.42 | 132.97 | 166.51 | 106.94 | 142.58 | 178.22 | 113.62 | 152.20 | 190.78 | 125.09 | 168.70 | 212.31 | 51.80 | 66.90 | 82.00 | 54.10 | 70.20 | 86.30 | 64.72 | 81.83 | 98.94 | 67.01 | 85.13 | 103.24 | 69.31 | 88.43 | 107.55 | 71.60 | 91.73 | 111.85 | 75.42 | 97.22 | 119.03 | 79.24 | 102.72 | 126.21 | 83.06 | 108.22 | 133.38 | 86.91 | 113.72 | 140.56 |

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

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

²No pension contribution for first and second period apprentices.

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

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

⁵Employer 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.

⁶NECA members only.

⁷Workers' 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).

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

⁹Average.



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 | | | SUB FOREMAN | | | FOREMAN | | | GENERAL FOREMAN | | | 45% | | | 48% | | | 51% | | | 54% | | | 57% | | | 60% | | | 65% | | | 70% | | | 75% | | | 80% | | | | | |
|---|--------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|-----------------|---------------|---------------|---------------|--------------|--------------|---------------|--------------|--------------|---------------|--------------|---------------|---------------|--------------|---------------|---------------|--------------|---------------|---------------|--------------|---------------|---------------|--------------|---------------|---------------|---------------|---------------|--------------|---------------|---------------|--------------|---------------|---------------|-------|------|------|
| | Straight Time | Time & 1/2 | Double Time | Straight Time | Time & 1/2 | Double Time | Straight Time | Time & 1/2 | Double Time | Straight Time | Time & 1/2 | Double Time | Straight Time | Time & 1/2 | Double Time | Straight Time | Time & 1/2 | Double Time | Straight Time | Time & 1/2 | Double Time | Straight Time | Time & 1/2 | Double Time | Straight Time | Time & 1/2 | Double Time | Straight Time | Time & 1/2 | Double Time | Straight Time | Time & 1/2 | Double Time | Straight Time | Time & 1/2 | Double Time | | | | | | | | | |
| | Wages ¹ | 56.06 | 84.09 | 112.12 | 59.56 | 89.35 | 119.13 | 64.47 | 96.70 | 128.94 | 72.88 | 109.32 | 145.76 | 25.23 | 37.84 | 50.45 | 26.91 | 40.36 | 53.82 | 28.59 | 42.89 | 57.18 | 30.27 | 45.41 | 60.54 | 31.95 | 47.93 | 63.91 | 33.64 | 50.45 | 67.27 | 36.44 | 54.66 | 72.88 | 39.24 | 58.86 | 78.48 | 42.05 | 63.07 | 84.09 | 44.85 | 67.27 | 89.70 | | |
| Variable 401(k) Pension Rate | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | | | |
| Adjusted Hourly Rate | 50.06 | 78.09 | 106.12 | 53.56 | 83.35 | 113.13 | 58.47 | 90.70 | 122.94 | 66.88 | 103.32 | 139.76 | 25.23 | 37.84 | 50.45 | 26.91 | 40.36 | 53.82 | 22.59 | 36.89 | 51.18 | 24.27 | 39.41 | 54.54 | 25.95 | 41.93 | 57.91 | 27.64 | 44.45 | 61.27 | 30.44 | 48.66 | 66.88 | 33.24 | 52.86 | 72.48 | 36.05 | 57.07 | 78.09 | 38.85 | 61.27 | 83.70 | | | |
| 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 | 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 | 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 ² | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 |
| Profit Sharing Pension ² | 7.20 | 7.20 | 7.20 | 7.20 | 7.20 | 7.20 | 7.20 | 7.20 | 7.20 | 7.20 | 7.20 | 7.20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 7.20 | 7.20 | 7.20 | 7.20 | 7.20 | 7.20 | 7.20 | 7.20 | 7.20 | 7.20 | 7.20 | 7.20 | 7.20 | 7.20 | 7.20 | 7.20 | 7.20 | 7.20 | 7.20 | 7.20 | 7.20 | 7.20 | 7.20 | 7.20 | 7.20 | 7.20 | 7.20 |
| Apprenticeship Fund ³ (\$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 | 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 | 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 | 1.38 | 1.38 | 1.38 |
| Training Facility Fund ⁴ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| National Pension NEBF (3% of Total Gross Payroll) | 1.68 | 2.52 | 3.36 | 1.79 | 2.68 | 3.57 | 1.93 | 2.90 | 3.87 | 2.19 | 3.28 | 4.37 | 0.76 | 1.14 | 1.51 | 0.81 | 1.21 | 1.61 | 0.86 | 1.29 | 1.72 | 0.91 | 1.36 | 1.82 | 0.96 | 1.44 | 1.92 | 1.01 | 1.51 | 2.02 | 1.09 | 1.64 | 2.19 | 1.18 | 1.77 | 2.35 | 1.26 | 1.89 | 2.52 | 1.35 | 2.02 | 2.69 | | | |
| Contract Admin. Trust Fund (1.33% of Total Gross Payroll) | 0.75 | 1.12 | 1.49 | 0.79 | 1.19 | 1.58 | 0.86 | 1.29 | 1.71 | 0.97 | 1.45 | 1.94 | 0.34 | 0.50 | 0.67 | 0.36 | 0.54 | 0.72 | 0.38 | 0.57 | 0.76 | 0.40 | 0.60 | 0.81 | 0.42 | 0.64 | 0.85 | 0.45 | 0.67 | 0.89 | 0.48 | 0.73 | 0.97 | 0.52 | 0.78 | 1.04 | 0.56 | 0.84 | 1.12 | 0.60 | 0.89 | 1.19 | | | |
| Labor-Mgmt. Cooperation Fund ⁵ (\$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 | 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 | 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 | 0.24 | 0.24 | 0.24 |
| Industry Fund (1% of Total Gross Payroll) | 0.56 | 0.84 | 1.12 | 0.60 | 0.89 | 1.19 | 0.64 | 0.97 | 1.29 | 0.73 | 1.09 | 1.46 | 0.25 | 0.38 | 0.50 | 0.27 | 0.40 | 0.54 | 0.29 | 0.43 | 0.57 | 0.30 | 0.45 | 0.61 | 0.32 | 0.48 | 0.64 | 0.34 | 0.50 | 0.67 | 0.36 | 0.55 | 0.73 | 0.39 | 0.59 | 0.78 | 0.42 | 0.63 | 0.84 | 0.45 | 0.67 | 0.90 | | | |
| Association Dues ⁶ (0.6% of Total Gross Payroll) | 0.34 | 0.50 | 0.67 | 0.36 | 0.54 | 0.71 | 0.39 | 0.58 | 0.77 | 0.44 | 0.66 | 0.87 | 0.15 | 0.23 | 0.30 | 0.16 | 0.24 | 0.32 | 0.17 | 0.26 | 0.34 | 0.18 | 0.27 | 0.36 | 0.19 | 0.29 | 0.38 | 0.20 | 0.30 | 0.40 | 0.22 | 0.33 | 0.44 | 0.24 | 0.35 | 0.47 | 0.25 | 0.38 | 0.50 | 0.27 | 0.40 | 0.54 | | | |
| Subtotal | 86.50 | 116.20 | 145.89 | 90.22 | 121.76 | 153.31 | 95.41 | 129.56 | 163.70 | 104.32 | 142.92 | 181.52 | 44.14 | 57.50 | 70.87 | 45.92 | 60.18 | 74.43 | 57.41 | 72.55 | 87.69 | 59.19 | 75.22 | 91.26 | 60.97 | 77.89 | 94.82 | 62.75 | 80.57 | 98.38 | 65.72 | 85.02 | 104.32 | 68.69 | 89.47 | 110.26 | 71.66 | 93.93 | 116.20 | 74.63 | 98.38 | 122.13 | | | |
| Soc. Sec. 7.65% (FICA) applied to max. of \$17,700 earnings (eff. 1/1/20) | 3.83 | 5.97 | 8.12 | 4.10 | 6.38 | 8.65 | 4.47 | 6.94 | 9.40 | 5.12 | 7.90 | 10.69 | 1.93 | 2.89 | 3.86 | 2.06 | 3.09 | 4.12 | 1.73 | 2.82 | 3.92 | 1.86 | 3.01 | 4.17 | 1.99 | 3.21 | 4.43 | 2.11 | 3.40 | 4.69 | 2.33 | 3.72 | 5.12 | 2.54 | 4.04 | 5.55 | 2.76 | 4.37 | 5.97 | 2.97 | 4.69 | 6.40 | | | |
| Federal Unemployment Tax 0.6% (applied to max. of \$7,000 earnings) | 0.30 | 0.47 | 0.64 | 0.32 | 0.50 | 0.68 | 0.35 | 0.54 | 0.74 | 0.40 | 0.62 | 0.84 | 0.15 | 0.23 | 0.30 | 0.16 | 0.24 | 0.32 | 0.14 | 0.22 | 0.31 | 0.15 | 0.24 | 0.33 | 0.16 | 0.25 | 0.35 | 0.17 | 0.27 | 0.37 | 0.18 | 0.29 | 0.40 | 0.20 | 0.32 | 0.43 | 0.22 | 0.34 | 0.47 | 0.23 | 0.37 | 0.50 | | | |
| Workers' Compensation ⁷ - \$5.30/\$7.31 per \$100 of Straight Time Payroll | 2.65 | 2.65 | 2.65 | 5.69 | 5.69 | 5.69 | 6.21 | 6.21 | 6.21 | 7.10 | 7.10 | 7.10 | 2.68 | 2.68 | 2.68 | 2.86 | 2.86 | 2.86 | 4.03 | 4.03 | 4.03 | 2.58 | 2.58 | 2.58 | 2.76 | 2.76 | 2.76 | 2.93 | 2.93 | 2.93 | 3.23 | 3.23 | 3.23 | 3.53 | 3.53 | 3.53 | 3.83 | 3.83 | 3.83 | 4.13 | 4.13 | 4.13 | | | |
| Liability ⁸ \$6.00 per \$100 of Straight Time Payroll | 3.00 | 3.00 | 3.00 | 3.21 | 3.21 | 3.21 | 3.51 | 3.51 | 3.51 | 4.01 | 4.01 | 4.01 | 1.51 | 1.51 | 1.51 | 1.61 | 1.61 | 1.61 | 1.36 | 1.36 | 1.36 | 1.46 | 1.46 | 1.46 | 1.56 | 1.56 | 1.56 | 1.66 | 1.66 | 1.66 | 1.83 | 1.83 | 1.83 | 1.99 | 1.99 | 1.99 | 2.16 | 2.16 | 2.16 | 2.33 | 2.33 | 2.33 | | | |
| State Unemployment ⁹ - 5.4% (applied to max. of \$7,000 earnings) | 2.70 | 4.22 | 5.73 | 2.89 | 4.50 | 6.11 | 3.16 | 4.90 | 6.64 | 3.61 | 5.58 | 7.55 | 1.36 | 2.04 | 2.72 | 1.45 | 2.18 | 2.91 | 1.22 | 1.99 | 2.76 | 1.31 | 2.13 | 2.95 | 1.40 | 2.26 | 3.13 | 1.49 | 2.40 | 3.31 | 1.64 | 2.63 | 3.61 | 1.80 | 2.85 | 3.91 | 1.95 | 3.08 | 4.22 | 2.10 | 3.31 | 4.52 | | | |
| State Employment Training Fund 0.1% (applied to max. of \$7,000 earnings) | 0.05 | 0.08 | 0.11 | 0.05 | 0.08 | 0.11 | 0.06 | 0.09 | 0.12 | 0.07 | 0.10 | 0.14 | 0.03 | 0.04 | 0.05 | 0.03 | 0.04 | 0.05 | 0.02 | 0.04 | 0.05 | 0.02 | 0.04 | 0.05 | 0.03 | 0.04 | 0.06 | 0.03 | 0.04 | 0.06 | 0.03 | 0.05 | 0.07 | 0.03 | 0.05 | 0.07 | 0.04 | 0.06 | 0.08 | 0.04 | 0.06 | 0.08 | | | |
| DIRECT COST Per Hour | 99.04 | 132.59 | 166.14 | 106.48 | 142.13 | 177.77 | 113.17 | 151.75 | 190.33 | 124.63 | 168.24 | 211.85 | 51.80 | 66.90 | 82.00 | 54.10 | 70.20 | 86.30 | 65.90 | 83.01 | 100.12 | 66.56 | 84.67 | 102.79 | 68.85 | 87.97 | 107.09 | 71.14 | 91.27 | 111.40 | 74.96 | 96.77 | 118.57 | 78.78 | 102.27 | 125.75 | 82.61 | 107.76 | 132.92 | 86.46 | 113.26 | 140.10 | | | |

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.

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

²No pension contribution for first and second period apprentices.

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

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

⁵Employer 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.

⁶NECA members only.

⁷Workers' 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).

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

⁹Average.



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)

| | APPRENTICES (5-YEAR PROGRAM) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|-----------------|---------------|---------------|---------------|--------------|--------------|---------------|--------------|--------------|---------------|--------------|--------------|---------------|--------------|---------------|---------------|--------------|---------------|---------------|--------------|---------------|---------------|--------------|---------------|---------------|---------------|---------------|--------------|---------------|---------------|--------------|---------------|---------------|------|------|------|
| | JOURNEYMAN | | | SUB FOREMAN | | | FOREMAN | | | GENERAL FOREMAN | | | 45% | | | 48% | | | 51% | | | 54% | | | 57% | | | 60% | | | 65% | | | 70% | | | 75% | | | 80% | | | | | |
| | Straight Time | Time & 1/2 | Double Time | Straight Time | Time & 1/2 | Double Time | Straight Time | Time & 1/2 | Double Time | Straight Time | Time & 1/2 | Double Time | Straight Time | Time & 1/2 | Double Time | Straight Time | Time & 1/2 | Double Time | Straight Time | Time & 1/2 | Double Time | Straight Time | Time & 1/2 | Double Time | Straight Time | Time & 1/2 | Double Time | Straight Time | Time & 1/2 | Double Time | Straight Time | Time & 1/2 | Double Time | Straight Time | Time & 1/2 | Double Time | | | | | | | | | |
| Wages ¹ | 56.06 | 84.09 | 112.12 | 59.56 | 89.35 | 119.13 | 64.47 | 96.70 | 128.94 | 72.88 | 109.32 | 145.76 | 25.23 | 37.84 | 50.45 | 26.91 | 40.36 | 53.82 | 28.59 | 42.89 | 57.18 | 30.27 | 45.41 | 60.54 | 31.95 | 47.93 | 63.91 | 33.64 | 50.45 | 67.27 | 36.44 | 54.66 | 72.88 | 39.24 | 58.86 | 78.48 | 42.05 | 63.07 | 84.09 | 44.85 | 67.27 | 89.70 | | | |
| Variable 401(k) Pension Rate | 7.50 | 7.50 | 7.50 | 7.50 | 7.50 | 7.50 | 7.50 | 7.50 | 7.50 | 7.50 | 7.50 | 7.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Adjusted Hourly Rate | 48.56 | 76.59 | 104.62 | 52.06 | 81.85 | 111.63 | 56.97 | 89.20 | 121.44 | 65.38 | 101.82 | 138.26 | 25.23 | 37.84 | 50.45 | 26.91 | 40.36 | 53.82 | 28.59 | 42.89 | 57.18 | 30.27 | 45.41 | 60.54 | 31.95 | 47.93 | 63.91 | 33.64 | 50.45 | 67.27 | 36.44 | 54.66 | 72.88 | 39.24 | 58.86 | 78.48 | 42.05 | 63.07 | 84.09 | 44.85 | 67.27 | 89.70 | | | |
| 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 | 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 | 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 ² | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 |
| Profit Sharing Pension ³ | 8.70 | 8.70 | 8.70 | 8.70 | 8.70 | 8.70 | 8.70 | 8.70 | 8.70 | 8.70 | 8.70 | 8.70 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8.70 | 8.70 | 8.70 | 8.70 | 8.70 | 8.70 | 8.70 | 8.70 | 8.70 | 8.70 | 8.70 | 8.70 | 8.70 | 8.70 | 8.70 | 8.70 | 8.70 | 8.70 | 8.70 | 8.70 | 8.70 | 8.70 | 8.70 | 8.70 | 8.70 | 8.70 | 8.70 |
| Apprenticeship Fund ⁴ (\$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 | 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 | 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 | 1.38 | 1.38 | 1.38 |
| Training Facility Fund ⁴ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| National Pension NEBF (3% of Total Gross Payroll) | 1.68 | 2.52 | 3.36 | 1.79 | 2.68 | 3.57 | 1.93 | 2.90 | 3.87 | 2.19 | 3.28 | 4.37 | 0.76 | 1.14 | 1.51 | 0.81 | 1.21 | 1.61 | 0.86 | 1.29 | 1.72 | 0.91 | 1.36 | 1.82 | 0.96 | 1.44 | 1.92 | 1.01 | 1.51 | 2.02 | 1.09 | 1.64 | 2.19 | 1.18 | 1.77 | 2.35 | 1.26 | 1.89 | 2.52 | 1.35 | 2.02 | 2.69 | | | |
| Contract Admin. Trust Fund (1.33% of Total Gross Payroll) | 0.75 | 1.12 | 1.49 | 0.79 | 1.19 | 1.58 | 0.86 | 1.29 | 1.71 | 0.97 | 1.45 | 1.94 | 0.34 | 0.50 | 0.67 | 0.36 | 0.54 | 0.72 | 0.38 | 0.57 | 0.76 | 0.40 | 0.60 | 0.81 | 0.42 | 0.64 | 0.85 | 0.45 | 0.67 | 0.89 | 0.48 | 0.73 | 0.97 | 0.52 | 0.78 | 1.04 | 0.56 | 0.84 | 1.12 | 0.60 | 0.89 | 1.19 | | | |
| Labor-Mgmt. Cooperation Fund ⁵ (\$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 | 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 | 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 | 0.24 | 0.24 | 0.24 |
| Industry Fund (1% of Total Gross Payroll) | 0.56 | 0.84 | 1.12 | 0.60 | 0.89 | 1.19 | 0.64 | 0.97 | 1.29 | 0.73 | 1.09 | 1.46 | 0.25 | 0.38 | 0.50 | 0.27 | 0.40 | 0.54 | 0.29 | 0.43 | 0.57 | 0.30 | 0.45 | 0.61 | 0.32 | 0.48 | 0.64 | 0.34 | 0.50 | 0.67 | 0.36 | 0.55 | 0.73 | 0.39 | 0.59 | 0.78 | 0.42 | 0.63 | 0.84 | 0.45 | 0.67 | 0.90 | | | |
| Association Dues ⁶ (0.6% of Total Gross Payroll) | 0.34 | 0.50 | 0.67 | 0.36 | 0.54 | 0.71 | 0.39 | 0.58 | 0.77 | 0.44 | 0.66 | 0.87 | 0.15 | 0.23 | 0.30 | 0.16 | 0.24 | 0.32 | 0.17 | 0.26 | 0.34 | 0.18 | 0.27 | 0.36 | 0.19 | 0.29 | 0.38 | 0.20 | 0.30 | 0.40 | 0.22 | 0.33 | 0.44 | 0.24 | 0.35 | 0.47 | 0.25 | 0.38 | 0.50 | 0.27 | 0.40 | 0.54 | | | |
| Subtotal | 86.50 | 116.20 | 145.89 | 90.22 | 121.76 | 153.31 | 95.41 | 129.56 | 163.70 | 104.32 | 142.92 | 181.52 | 44.14 | 57.50 | 70.87 | 45.92 | 60.18 | 74.43 | 57.41 | 72.55 | 87.69 | 59.19 | 75.22 | 91.26 | 60.97 | 77.89 | 94.82 | 62.75 | 80.57 | 98.38 | 65.72 | 85.02 | 104.32 | 68.69 | 89.47 | 110.26 | 71.66 | 93.93 | 116.20 | 74.63 | 98.38 | 122.13 | | | |
| Soc. Sec. 7.65% (FICA) applied to max. of \$137,700 earnings (eff. 1/1/20) | 3.71 | 5.86 | 8.00 | 3.98 | 6.26 | 8.54 | 4.36 | 6.82 | 9.29 | 5.00 | 7.79 | 10.58 | 1.93 | 2.89 | 3.86 | 2.06 | 3.09 | 4.12 | 1.61 | 2.71 | 3.80 | 1.74 | 2.90 | 4.06 | 1.87 | 3.09 | 4.32 | 2.00 | 3.29 | 4.57 | 2.21 | 3.61 | 5.00 | 2.43 | 3.93 | 5.43 | 2.64 | 4.25 | 5.86 | 2.86 | 4.57 | 6.29 | | | |
| Federal Unemployment Tax 0.6% (applied to max. of \$7,000 earnings) | 0.29 | 0.46 | 0.63 | 0.31 | 0.49 | 0.67 | 0.34 | 0.54 | 0.73 | 0.39 | 0.61 | 0.83 | 0.15 | 0.23 | 0.30 | 0.16 | 0.24 | 0.32 | 0.13 | 0.21 | 0.30 | 0.14 | 0.23 | 0.32 | 0.15 | 0.24 | 0.34 | 0.16 | 0.26 | 0.36 | 0.17 | 0.28 | 0.39 | 0.19 | 0.31 | 0.43 | 0.21 | 0.33 | 0.46 | 0.22 | 0.36 | 0.49 | | | |
| Worker's Compensation ⁷ - \$5.30/\$7.31 per \$100 of Straight Time Payroll | 2.57 | 2.57 | 2.57 | 5.53 | 5.53 | 5.53 | 6.05 | 6.05 | 6.05 | 6.94 | 6.94 | 6.94 | 2.68 | 2.68 | 2.68 | 2.86 | 2.86 | 2.86 | 3.76 | 3.76 | 3.76 | 4.06 | 4.06 | 4.06 | 2.60 | 2.60 | 2.60 | 2.78 | 2.78 | 2.78 | 3.07 | 3.07 | 3.07 | 3.37 | 3.37 | 3.37 | 3.67 | 3.67 | 3.67 | 3.97 | 3.97 | 3.97 | | | |
| Liability ⁸ \$6.00 per \$100 of Straight Time Payroll | 2.91 | 2.91 | 2.91 | 3.12 | 3.12 | 3.12 | 3.42 | 3.42 | 3.42 | 3.92 | 3.92 | 3.92 | 1.51 | 1.51 | 1.51 | 1.61 | 1.61 | 1.61 | 1.27 | 1.27 | 1.27 | 1.37 | 1.37 | 1.37 | 1.47 | 1.47 | 1.47 | 1.57 | 1.57 | 1.57 | 1.74 | 1.74 | 1.74 | 1.90 | 1.90 | 1.90 | 2.07 | 2.07 | 2.07 | 2.24 | 2.24 | 2.24 | | | |
| State Unemployment ⁹ - 5.4% (applied to max. of \$7,000 earnings) | 2.62 | 4.14 | 5.65 | 2.81 | 4.42 | 6.03 | 3.08 | 4.82 | 6.56 | 3.53 | 5.50 | 7.47 | 1.36 | 2.04 | 2.72 | 1.45 | 2.18 | 2.91 | 1.14 | 1.91 | 2.68 | 1.23 | 2.05 | 2.86 | 1.32 | 2.18 | 3.05 | 1.41 | 2.32 | 3.23 | 1.56 | 2.55 | 3.53 | 1.71 | 2.77 | 3.83 | 1.87 | 3.00 | 4.14 | 2.02 | 3.23 | 4.44 | | | |
| State Employment Training Fund 0.1% (applied to max. of \$7,000 earnings) | 0.05 | 0.08 | 0.10 | 0.05 | 0.08 | 0.11 | 0.06 | 0.09 | 0.12 | 0.07 | 0.10 | 0.14 | 0.03 | 0.04 | 0.05 | 0.03 | 0.04 | 0.05 | 0.02 | 0.04 | 0.05 | 0.02 | 0.04 | 0.05 | 0.02 | 0.04 | 0.06 | 0.03 | 0.04 | 0.06 | 0.03 | 0.05 | 0.07 | 0.03 | 0.05 | 0.07 | 0.03 | 0.06 | 0.08 | 0.04 | 0.06 | 0.08 | | | |
| DIRECT COST Per Hour | 98.67 | 132.21 | 165.76 | 106.03 | 141.67 | 177.31 | 112.71 | 151.29 | 189.87 | 124.17 | 167.79 | 211.40 | 51.80 | 66.90 | 82.00 | 54.10 | 70.20 | 86.30 | 65.33 | 82.44 | 99.55 | 67.75 | 85.86 | 103.98 | 68.40 | 87.52 | 106.64 | 70.69 | 90.82 | 110.94 | 74.51 | 96.31 | 118.12 | 78.33 | 101.81 | 125.29 | 82.15 | 107.31 | 132.47 | 85.97 | 112.81 | 139.64 | | | |

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.

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

²No pension contribution for first and second period apprentices.

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

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

⁵Employer 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.

⁶NECA members only.

⁷Workers' 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).

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

⁹Average.