



# HOURLY COST DATA SHEET

Prepared By  
Northern California Chapter, NECA

IBEW Electricians - San Joaquin & Calaveras Counties (Local Union 595-E)

Period of June 1, 2023 through May 31, 2024  
(Based on Journeyman Rate of \$47.45 per hour)

	JOURNEYMAN	FOREMAN	GENERAL FOREMAN	APPRENTICES						
	Straight Time	Straight Time	Straight Time	Unindentured <sup>10</sup> 40%	45%	50%	55%	60%	70%	85%
Wages <sup>1</sup>	47.45	56.94	61.69	18.98	21.35	23.73	26.10	28.47	33.22	40.33
Health Fund <sup>2</sup>	16.18	16.18	16.18	16.18	16.18	16.18	16.18	16.18	16.18	16.18
Defined Benefit Pension <sup>3a</sup>	6.10	6.10	6.10	0.00	0.00	0.00	3.36	3.66	4.27	5.19
Money Purchase Pension <sup>3b</sup>	4.35	4.35	4.35	0.00	0.00	0.00	2.39	2.61	3.05	3.70
Education Fund <sup>4</sup>	2.25	2.25	2.25	0.00	2.25	2.25	2.25	2.25	2.25	2.25
Contract Admin. Fund (1.525% of Total Gross Payroll)	0.72	0.87	0.94	0.00	0.33	0.36	0.40	0.43	0.51	0.62
Promotion & Cooperative Fund <sup>5</sup>	0.50	0.50	0.50	0.00	0.50	0.50	0.50	0.50	0.50	0.50
National Pension NEBF (3% of Total Gross Payroll)	1.42	1.71	1.85	0.57	0.64	0.71	0.78	0.85	1.00	1.21
NECA Service Charge <sup>6</sup> (0.45% of Total Gross Payroll)	0.21	0.26	0.28	0.09	0.10	0.11	0.12	0.13	0.15	0.18
<b>Subtotal</b>	<b>79.19</b>	<b>89.15</b>	<b>94.14</b>	<b>35.81</b>	<b>41.34</b>	<b>43.84</b>	<b>52.08</b>	<b>55.09</b>	<b>61.12</b>	<b>70.16</b>
Soc. Sec. 7.65% (FICA) applied to max. of \$137,700 earnings (eff. 1/1/20)	3.63	4.36	4.72	1.45	1.63	1.82	2.00	2.18	2.54	3.09
Federal Unemployment Tax 0.6% (applied to max. of \$7,000 earnings)	0.28	0.34	0.37	0.11	0.13	0.14	0.16	0.17	0.20	0.24
Worker's Compensation <sup>7</sup> - \$5.30/\$7.31 per \$100 of Straight Time Payroll	2.51	3.02	3.27	1.39	1.13	1.26	1.38	1.51	1.76	2.14
Liability Insurance <sup>8</sup> \$6.00 per \$100 of Straight Time Payroll	2.85	3.42	3.70	1.14	1.28	1.42	1.57	1.71	1.99	2.42
State Unemployment - 5.4% <sup>9</sup> (applied to max. of \$7,000 earnings)	2.56	3.07	3.33	1.02	1.15	1.28	1.41	1.54	1.79	2.18
State Employment Training Fund 0.1% (applied to max. of \$7,000 earnings)	0.05	0.06	0.06	0.02	0.02	0.02	0.03	0.03	0.03	0.04
<b>DIRECT COST Per Hour</b>	<b>91.08</b>	<b>103.42</b>	<b>109.59</b>	<b>40.95</b>	<b>46.69</b>	<b>49.78</b>	<b>58.62</b>	<b>62.22</b>	<b>69.44</b>	<b>80.26</b>
Subject to rate approval & experience modification	Revised May 24, 2023									

The June 1, 2023 Increase of \$3.75 was allocated as follows: \$3.00 to the Wage, \$0.25 to the Defined Benefit Pension, and \$0.50 to the Health and Welfare.

<sup>1</sup> Wage package increases are scheduled as follows: June 1, 2024 - \$3.25 ; June 1, 2025 - \$3.50.

<sup>2</sup> Rate includes HRA monies. Effective June 1, 2022, the Health & Welfare Rate is \$14.48 and the HRA Rate is \$1.70

<sup>3a</sup> Defined Benefit Pension - Apprentices shall receive % Pension contribution at same % used to compute wage rate. No Pension contribution for Unindentured or Periods 1 through 2 Apprentices (40%, 45%, or 50%)

<sup>3b</sup> Money Purchase Pension - Apprentices shall receive % Pension contribution at same % used to compute wage rate. No Pension contribution for Unindentured or Periods 1 through 2 Apprentices (40%, 45% or 50%)

<sup>4</sup> Contribution rate is determined by multiplying the base journeyman wage rate at straight time by 4.75% effective June 1, 2017.

<sup>5</sup> Promotion & Coop. Fund - \$0.24 + \$0.25 for Mission 2000 + \$0.01 for NLMCC.

<sup>6</sup> NECA members only

<sup>7</sup> Workers' Comp Bureau basic rate covers costs & claims only (as of 1/1/97 insurance carriers set own rates) - Eff. 5/2006 @ \$5.30/\$100 (Code 5140 >\$20); \$7.31/\$100 (Code 5190 <=\$20).

<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

<sup>10</sup> Unindentured Apprentices (maximum 2000 hours) @ 40%; No contributions to Local Pension, Education Fund, Contract Administration Fund or Promotion & Coop. Fund are paid on Unindentured Apprentices. Refer to Section 5.10 of the Stockton Inside Agreement for further information on the Unindentured Apprentice.