



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			Unindentured ¹⁰ 40%			45%			50%			55%			60%			70%			85%		
	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	47.45	71.18	94.90	56.94	85.41	113.88	61.69	92.54	123.38	18.98	28.47	37.96	21.35	32.03	42.70	23.73	35.60	47.46	26.10	39.15	52.20	28.47	42.71	56.94	33.22	49.83	66.44	40.33	60.50	80.66
Health Fund ²	16.18	16.18	16.18	16.18	16.18	16.18	16.18	16.18	16.18	16.18	16.18	16.18	16.18	16.18	16.18	16.18	16.18	16.18	16.18	16.18	16.18	16.18	16.18	16.18	16.18	16.18	16.18	16.18	16.18	16.18
Defined Benefit Pension ^{3a}	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.36	3.36	3.36	3.66	3.66	3.66	4.27	4.27	4.27	5.19	5.19	5.19
Money Purchase Pension ^{3b}	4.35	4.35	4.35	4.35	4.35	4.35	4.35	4.35	4.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.39	2.39	2.39	2.61	2.61	2.61	3.05	3.05	3.05	3.70	3.70	3.70
Education Fund ⁴	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	0.00	0.00	0.00	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25
Contract Admin. Fund (1.525% of Total Gross Payroll)	0.72	1.09	1.45	0.87	1.30	1.74	0.94	1.41	1.88	0.00	0.00	0.00	0.33	0.49	0.65	0.36	0.54	0.72	0.40	0.60	0.80	0.43	0.65	0.87	0.51	0.76	1.01	0.62	0.92	1.23
Promotion & Cooperative Fund ⁵	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.00	0.00	0.00	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
National Pension NEBF (3% of Total Gross Payroll)	1.42	2.14	2.85	1.71	2.56	3.42	1.85	2.78	3.70	0.57	0.85	1.14	0.64	0.96	1.28	0.71	1.07	1.42	0.78	1.17	1.57	0.85	1.28	1.71	1.00	1.49	1.99	1.21	1.82	2.42
NECA Service Charge ⁶ (0.45% of Total Gross Payroll)	0.21	0.32	0.43	0.26	0.38	0.51	0.28	0.42	0.56	0.09	0.13	0.17	0.10	0.14	0.19	0.11	0.16	0.21	0.12	0.18	0.23	0.13	0.19	0.26	0.15	0.22	0.30	0.18	0.27	0.36
Subtotal	79.19	104.10	129.00	89.15	119.04	148.93	94.14	126.52	158.90	35.81	45.63	55.45	41.34	52.55	63.75	43.84	56.30	68.75	52.08	65.78	79.48	55.09	70.03	84.97	61.12	78.56	96.00	70.16	91.33	112.49
Soc. Sec. 7.65% (FICA) applied to max. of \$137,700 earnings (eff. 1/1/20)	3.63	5.45	7.26	4.36	6.53	8.71	4.72	7.08	9.44	1.45	2.18	2.90	1.63	2.45	3.27	1.82	2.72	3.63	2.00	2.99	3.99	2.18	3.27	4.36	2.54	3.81	5.08	3.09	4.63	6.17
Federal Unemployment Tax 0.6% (applied to max. of \$7,000 earnings)	0.28	0.43	0.57	0.34	0.51	0.68	0.37	0.56	0.74	0.11	0.17	0.23	0.13	0.19	0.26	0.14	0.21	0.28	0.16	0.23	0.31	0.17	0.26	0.34	0.20	0.30	0.40	0.24	0.36	0.48
Worker's Compensation ⁷ - \$5.30/\$7.31 per \$100 of Straight Time Payroll	2.51	2.51	2.51	3.02	3.02	3.02	3.27	3.27	3.27	1.39	1.39	1.39	1.13	1.13	1.13	1.26	1.26	1.26	1.38	1.38	1.38	1.51	1.51	1.51	1.76	1.76	1.76	2.14	2.14	2.14
Liability Insurance ⁸ \$6.00 per \$100 of Straight Time Payroll	2.85	2.85	2.85	3.42	3.42	3.42	3.70	3.70	3.70	1.14	1.14	1.14	1.28	1.28	1.28	1.42	1.42	1.42	1.57	1.57	1.57	1.71	1.71	1.71	1.99	1.99	1.99	2.42	2.42	2.42
State Unemployment - 5.4% ⁹ (applied to max. of \$7,000 earnings)	2.56	3.84	5.12	3.07	4.61	6.15	3.33	5.00	6.66	1.02	1.54	2.05	1.15	1.73	2.31	1.28	1.92	2.56	1.41	2.11	2.82	1.54	2.31	3.07	1.79	2.69	3.59	2.18	3.27	4.36
State Employment Training Fund 0.1% (applied to max. of \$7,000 earnings)	0.05	0.07	0.09	0.06	0.09	0.11	0.06	0.09	0.12	0.02	0.03	0.04	0.02	0.03	0.04	0.02	0.04	0.05	0.03	0.04	0.05	0.03	0.04	0.06	0.03	0.05	0.07	0.04	0.06	0.08
DIRECT COST Per Hour	91.08	119.25	147.41	103.42	137.22	171.02	109.59	146.22	182.83	40.95	52.07	63.20	46.69	59.37	72.04	49.78	63.88	77.96	58.62	74.11	89.60	62.22	79.12	96.02	69.44	89.16	108.88	80.26	104.21	128.14

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.

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

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

^{3a} 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%)

^{3b} 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%)

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

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

⁶ NECA members only

⁷ Workers' Comp Bureau basic rate covers costs & claims only (as of 1/1/197 insurance carriers set own rates) - Eff. 5/2006 @ \$5.30/\$100 (Code 5140 >\$20); \$7.31/\$100 (Code 5190 <=\$20).

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

⁹ Average

¹⁰ 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.