



HOURLY COST DATA SHEET

Prepared By
Northern California Chapter, NECA

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

Period of June 1, 2024 through May 31, 2025
(Based on Journeyman Rate of \$49.45 per hour)

	JOURNEYMAN			FOREMAN			GENERAL FOREMAN			Unindentured** 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	49.45	74.18	98.90	59.34	89.01	118.68	64.29	96.44	128.58	19.78	29.67	39.56	22.25	33.38	44.50	24.73	37.10	49.46	27.20	40.80	54.40	29.67	44.51	59.34	34.62	51.93	69.24	42.03	63.05	84.06
Health Fund ²	17.08	17.08	17.08	17.08	17.08	17.08	17.08	17.08	17.08	17.08	17.08	17.08	17.08	17.08	17.08	17.08	17.08	17.08	17.08	17.08	17.08	17.08	17.08	17.08	17.08	17.08	17.08	17.08	17.08	17.08
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}	4.45	4.45	4.45	4.45	4.45	4.45	4.45	4.45	4.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.45	2.45	2.45	2.67	2.67	2.67	3.12	3.12	3.12	3.78	3.78	3.78
Education Fund ⁴	2.85	2.85	2.85	2.85	2.85	2.85	2.85	2.85	2.85	0.00	0.00	0.00	2.85	2.85	2.85	2.85	2.85	2.85	2.85	2.85	2.85	2.85	2.85	2.85	2.85	2.85	2.85	2.85	2.85	2.85
Contract Admin. Fund (1.525% of Total Gross Payroll)	0.75	1.13	1.51	0.90	1.36	1.81	0.98	1.47	1.96	0.00	0.00	0.00	0.34	0.51	0.68	0.38	0.57	0.75	0.41	0.62	0.83	0.45	0.68	0.90	0.53	0.79	1.06	0.64	0.96	1.28
Labor Management Cooperation 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)	1.48	2.23	2.97	1.78	2.67	3.56	1.93	2.89	3.86	0.59	0.89	1.19	0.67	1.00	1.34	0.74	1.11	1.48	0.82	1.22	1.63	0.89	1.34	1.78	1.04	1.56	2.08	1.26	1.89	2.52
NECA Service Charge ⁶ (0.45% of Total Gross Payroll)	0.22	0.33	0.45	0.27	0.40	0.53	0.29	0.43	0.58	0.09	0.13	0.18	0.10	0.15	0.20	0.11	0.17	0.22	0.12	0.18	0.24	0.13	0.20	0.27	0.16	0.23	0.31	0.19	0.28	0.38
Subtotal	82.89	108.85	134.80	93.27	124.42	155.56	98.47	132.22	165.96	37.54	47.77	58.00	43.79	55.47	67.14	46.39	59.38	72.35	54.79	69.07	83.35	57.91	73.48	89.65	64.16	82.33	100.50	73.52	95.59	117.64
Soc. Sec. 7.65% (FICA) applied to max. of \$37,700 earnings (eff. 1/1/20)	3.78	5.67	7.57	4.54	6.81	9.08	4.92	7.38	9.84	1.51	2.27	3.03	1.70	2.55	3.40	1.89	2.84	3.78	2.08	3.12	4.16	2.27	3.41	4.54	2.65	3.97	5.30	3.22	4.82	6.43
Federal Unemployment Tax 0.6% (applied to max. of \$7,000 earnings)	0.30	0.45	0.59	0.36	0.53	0.71	0.39	0.58	0.77	0.12	0.18	0.24	0.13	0.20	0.27	0.15	0.22	0.30	0.16	0.24	0.33	0.18	0.27	0.36	0.21	0.31	0.42	0.25	0.38	0.50
Worker's Compensation ⁷ - \$5.30/\$7.31 per \$100 of Straight Time Payroll	2.62	2.62	2.62	3.15	3.15	3.15	3.41	3.41	3.41	1.45	1.45	1.45	1.18	1.18	1.18	1.31	1.31	1.31	1.44	1.44	1.44	1.57	1.57	1.57	1.83	1.83	1.83	2.23	2.23	2.23
Liability Insurance ⁸ \$6.00 per \$100 of Straight Time Payroll	2.97	2.97	2.97	3.56	3.56	3.56	3.86	3.86	3.86	1.19	1.19	1.19	1.34	1.34	1.34	1.48	1.48	1.48	1.63	1.63	1.63	1.78	1.78	1.78	2.08	2.08	2.08	2.52	2.52	2.52
State Unemployment - 5.4% ⁹ (applied to max. of \$7,000 earnings)	2.67	4.01	5.34	3.20	4.81	6.41	3.47	5.21	6.94	1.07	1.60	2.14	1.20	1.80	2.40	1.34	2.00	2.67	1.47	2.20	2.94	1.60	2.40	3.20	1.87	2.80	3.74	2.27	3.40	4.54
State Employment Training Fund 0.1% (applied to max. of \$7,000 earnings)	0.05	0.07	0.10	0.06	0.09	0.12	0.06	0.10	0.13	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	95.28	124.64	153.99	108.14	143.36	178.59	114.57	152.74	190.90	42.89	54.49	66.08	49.36	62.57	75.78	52.59	67.27	81.95	61.61	77.75	93.90	65.34	82.96	100.66	72.83	93.39	113.94	84.05	109.01	133.95
Subject to rate approval & experience modification																														

Revised May 22, 2024

The June 1, 2024 increase of \$3.25 was allocated as follows: \$2.00 to the Wage, \$0.90 to the Health & Welfare, \$0.10 to the Money Purchase Pension and \$0.25 to the Education Trust. Management further agreed to contribute an extra \$0.15 to the Education Trust effective June 1, 2024, to bring the total increase to \$3.50.

¹Wage package increase is scheduled as follows: June 1, 2025 - \$3.50. If labor allocates any of this increase towards the Education Trust, Management will match the contribution, up to \$0.25.
²Rate includes HRA monies. Effective June 1, 2024, the Health & Welfare Rate is \$15.38 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%)
⁴Effective June 1, 2024, the contribution rate is determined by multiplying the base journeyman wage rate at straight time by 4.75% and then adding \$0.50 (\$0.25 from Labor and \$0.25 from Management).
⁵Labor-Management Cooperation Fund - \$0.24 + \$0.25 for NCEI + \$0.01 for NLMCC.
⁶NECA members only
⁷Workers' Comp Bureau basic rate covers costs & claims only
⁸Public Liability rate(s) are for "Operations" only.
⁹Average
¹⁰Unindentured Apprentices (maximum 2000 hours) @ 40%; No contributions to Local Pension, Education Fund, Contract Administration Fund or LMCC. Fund are paid on Unindentured Apprentices.
Refer to Section 5.10 of the Stockton Inside Agreement for further information on the Unindentured Apprentice.