



HOURLY COST DATA SHEET

Presented by
Northern California Chapter, NECA

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

Journeyman "A" Rate
Period of June 1, 2024 through May 31, 2025
(Based on Journeyman Rate of \$59.06 per hour)

| | JOURNEYMAN | | | SUB FOREMAN | | | FOREMAN | | | GENERAL FOREMAN | | | 4ST | | | 4RT | | | 5ST | | | 5RT | | | 6ST | | | 6RT | | | 7ST | | | 7RT | | | 8ST | | | | | | | | |
|---|--------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|-----------------|---------------|---------------|---------------|--------------|--------------|---------------|--------------|--------------|---------------|--------------|---------------|---------------|--------------|---------------|---------------|--------------|---------------|---------------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|--------------|---------------|---------------|--------------|---------------|---------------|-------|------|------|
| | 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 | 59.06 | 88.59 | 118.12 | 62.75 | 94.13 | 125.50 | 67.92 | 101.88 | 135.84 | 76.78 | 115.17 | 153.56 | 26.58 | 39.87 | 53.15 | 28.35 | 42.52 | 56.70 | 30.12 | 45.18 | 60.24 | 31.89 | 47.84 | 63.78 | 33.66 | 50.50 | 67.33 | 35.44 | 53.15 | 70.87 | 38.39 | 57.58 | 76.78 | 41.34 | 62.01 | 82.68 | 44.30 | 66.44 | 88.59 | 47.25 | 70.87 | 94.50 | | |
| Health Fund | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | | | |
| VEBA ² | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | | | |
| Defined Benefit Pensions ³ | 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 Pensions ³ | 1.40 | 1.40 | 1.40 | 1.40 | 1.40 | 1.40 | 1.40 | 1.40 | 1.40 | 1.40 | 1.40 | 1.40 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.40 | 1.40 | 1.40 | 1.40 | 1.40 | 1.40 | 1.40 | 1.40 | 1.40 | 1.40 | 1.40 | 1.40 | 1.40 | 1.40 | 1.40 | 1.40 | 1.40 | 1.40 | 1.40 | 1.40 | 1.40 | 1.40 | 1.40 | 1.40 | 1.40 | 1.40 | 1.40 |
| Apprenticeship Fund ⁴ (\$1.88 per hour worked) | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 |
| National Pension NEBF (3% of Total Gross Payroll) | 1.77 | 2.66 | 3.54 | 1.88 | 2.82 | 3.77 | 2.04 | 3.06 | 4.08 | 2.30 | 3.46 | 4.61 | 0.80 | 1.20 | 1.59 | 0.85 | 1.28 | 1.70 | 0.90 | 1.36 | 1.81 | 0.96 | 1.44 | 1.91 | 1.01 | 1.51 | 2.02 | 1.06 | 1.59 | 2.13 | 1.15 | 1.73 | 2.30 | 1.24 | 1.86 | 2.48 | 1.33 | 1.99 | 2.66 | 1.42 | 2.13 | 2.83 | | | |
| Contract Admin. Trust Fund (1.33% of Total Gross Payroll) | 0.79 | 1.18 | 1.57 | 0.83 | 1.25 | 1.67 | 0.90 | 1.35 | 1.81 | 1.02 | 1.53 | 2.04 | 0.35 | 0.53 | 0.71 | 0.38 | 0.57 | 0.75 | 0.40 | 0.60 | 0.80 | 0.42 | 0.64 | 0.85 | 0.45 | 0.67 | 0.90 | 0.47 | 0.71 | 0.94 | 0.51 | 0.77 | 1.02 | 0.55 | 0.82 | 1.10 | 0.59 | 0.88 | 1.18 | 0.63 | 0.94 | 1.26 | | | |
| 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) | 0.59 | 0.89 | 1.18 | 0.63 | 0.94 | 1.26 | 0.68 | 1.02 | 1.36 | 0.77 | 1.15 | 1.54 | 0.27 | 0.40 | 0.53 | 0.28 | 0.43 | 0.57 | 0.30 | 0.45 | 0.60 | 0.32 | 0.48 | 0.64 | 0.34 | 0.50 | 0.67 | 0.35 | 0.53 | 0.71 | 0.38 | 0.58 | 0.77 | 0.41 | 0.62 | 0.83 | 0.44 | 0.66 | 0.89 | 0.47 | 0.71 | 0.94 | | | |
| Association Dues ⁶ (0.6% of Total Gross Payroll) | 0.35 | 0.53 | 0.71 | 0.38 | 0.56 | 0.75 | 0.41 | 0.61 | 0.82 | 0.46 | 0.69 | 0.92 | 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 | 0.21 | 0.32 | 0.43 | 0.23 | 0.35 | 0.46 | 0.25 | 0.37 | 0.50 | 0.27 | 0.40 | 0.53 | 0.28 | 0.43 | 0.57 | | | |
| Subtotal | 90.63 | 121.91 | 153.19 | 94.24 | 127.78 | 161.01 | 100.02 | 135.99 | 171.96 | 109.40 | 150.07 | 190.73 | 46.32 | 60.40 | 74.48 | 48.20 | 63.21 | 78.23 | 59.98 | 75.93 | 91.88 | 61.85 | 78.75 | 95.64 | 63.73 | 81.56 | 99.39 | 65.61 | 84.38 | 103.14 | 68.74 | 89.07 | 109.40 | 71.86 | 93.76 | 115.66 | 74.99 | 98.45 | 121.91 | 78.12 | 103.14 | 128.17 | | | |
| Soc. Sec. 7.65% (FICA applied to max. of \$137,700 earnings (eff. 1/1/20)) | 4.52 | 6.78 | 9.04 | 4.80 | 7.20 | 9.60 | 5.20 | 7.79 | 10.39 | 5.87 | 8.81 | 11.75 | 2.03 | 3.05 | 4.07 | 2.17 | 3.25 | 4.34 | 2.30 | 3.46 | 4.61 | 2.44 | 3.66 | 4.88 | 2.58 | 3.86 | 5.15 | 2.71 | 4.07 | 5.42 | 2.94 | 4.41 | 5.87 | 3.16 | 4.74 | 6.33 | 3.39 | 5.08 | 6.78 | 3.61 | 5.42 | 7.23 | | | |
| Federal Unemployment Tax 0.6% (applied to max. of \$7,000 earnings) | 0.35 | 0.53 | 0.71 | 0.38 | 0.56 | 0.75 | 0.41 | 0.61 | 0.82 | 0.46 | 0.69 | 0.92 | 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 | 0.21 | 0.32 | 0.43 | 0.23 | 0.35 | 0.46 | 0.25 | 0.37 | 0.50 | 0.27 | 0.40 | 0.53 | 0.28 | 0.43 | 0.57 | | | |
| Worker's Compensation ⁷ - \$5.30/\$7.31 per \$100 of Straight Time Payroll | 3.13 | 3.13 | 3.13 | 3.33 | 3.33 | 3.33 | 3.60 | 3.60 | 3.60 | 4.07 | 4.07 | 4.07 | 1.41 | 1.41 | 1.41 | 1.50 | 1.50 | 1.50 | 1.60 | 1.60 | 1.60 | 1.69 | 1.69 | 1.69 | 1.78 | 1.78 | 1.78 | 1.88 | 1.88 | 1.88 | 2.03 | 2.03 | 2.03 | 2.19 | 2.19 | 2.19 | 2.35 | 2.35 | 2.35 | 2.50 | 2.50 | 2.50 | | | |
| Liability ⁸ \$8.00 per \$100 of Straight Time Payroll | 3.54 | 3.54 | 3.54 | 3.77 | 3.77 | 3.77 | 4.08 | 4.08 | 4.08 | 4.61 | 4.61 | 4.61 | 1.59 | 1.59 | 1.59 | 1.70 | 1.70 | 1.70 | 1.81 | 1.81 | 1.81 | 1.91 | 1.91 | 1.91 | 2.02 | 2.02 | 2.02 | 2.13 | 2.13 | 2.13 | 2.30 | 2.30 | 2.30 | 2.48 | 2.48 | 2.48 | 2.66 | 2.66 | 2.66 | 2.83 | 2.83 | 2.83 | | | |
| State Unemployment ⁹ - 5.4% (applied to max. of \$7,000 earnings) | 3.19 | 4.78 | 6.38 | 3.39 | 5.08 | 6.78 | 3.67 | 5.50 | 7.34 | 4.15 | 6.22 | 8.29 | 1.44 | 2.15 | 2.87 | 1.53 | 2.30 | 3.06 | 1.63 | 2.44 | 3.25 | 1.72 | 2.58 | 3.44 | 1.82 | 2.73 | 3.64 | 1.91 | 2.87 | 3.83 | 2.07 | 3.11 | 4.15 | 2.23 | 3.35 | 4.46 | 2.39 | 3.59 | 4.78 | 2.55 | 3.83 | 5.10 | | | |
| State Employment Training Fund 0.1% (applied to max. of \$7,000 earnings) | 0.06 | 0.09 | 0.12 | 0.06 | 0.09 | 0.13 | 0.07 | 0.10 | 0.14 | 0.08 | 0.12 | 0.15 | 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 | 0.05 | 0.07 | 0.09 | | | |
| DIRECT COST Per Hour | 105.43 | 140.77 | 176.11 | 110.26 | 147.81 | 185.36 | 117.03 | 157.67 | 198.32 | 128.63 | 174.58 | 220.52 | 52.98 | 68.88 | 84.79 | 55.30 | 72.27 | 89.23 | 67.52 | 85.55 | 103.57 | 69.84 | 88.93 | 108.01 | 72.16 | 92.31 | 112.45 | 74.48 | 95.69 | 116.89 | 78.35 | 101.32 | 124.30 | 82.22 | 106.96 | 131.70 | 86.09 | 112.59 | 139.10 | 89.96 | 118.23 | 146.50 | | | |

The June 1, 2024 increase of \$3.95 was allocated as follows: \$3.00 to the Wage, \$0.45 to the Health & Welfare, \$0.20 to the Profit Sharing Plan, and \$0.50 to the Training Facility Fund Corp. (TFEC).

Revised May 16, 2024

¹ Future Increases: June 1, 2025 - \$3.95 ; June 1, 2026 - \$3.70 ; June 1, 2027 - \$3.70

² VEBA default is \$1.00 per hour. Employees may elect to deduct an additional \$1.00, \$3.00 or \$5.00 amount from their wage to increase the VEBA Contribution.

³ No pension contribution for first and second period apprentices.

⁴ Apprenticeship Fund - Effective June 1, 2024, \$0.88 will be allocated to the Joint Apprenticeship Training Trust (JATT) and \$1.00 will be allocated to the Training Facility Fund Corporation (TFEC)

⁵ Employer contribution of \$0.23 per hour worked to LMCF and \$0.01 per hour worked to the NLACC. Effective June 1, 2024, Employee deduction is \$0.18 per hour worked.

⁶ NECA members only.

⁷ 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 >= 44); \$7.31/\$100 (Code 5190 <= 24).

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.



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, 2024 through May 31, 2025
(Based on Journeyman Rate of \$59.06 per hour)

| | JOURNEYMAN | | | SUB FOREMAN | | | FOREMAN | | | GENERAL FOREMAN | | | 45T | | | 68T | | | 55T | | | 54T | | | APPRENTICES (5-YEAR PROGRAM) | | | | | | 64T | | | 65T | | | 75T | | | 75T | | | 86T | | |
|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|-----------------|---------------|---------------|---------------|--------------|--------------|---------------|--------------|--------------|---------------|--------------|---------------|---------------|--------------|---------------|------------------------------|--------------|---------------|---------------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|--------------|---------------|---------------|-----|--|--|
| | 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 | Straight Time | Time & 1/2 | Double Time | | | | | | |
| Wages ¹ | 59.06 | 88.59 | 118.12 | 62.75 | 94.13 | 125.50 | 67.92 | 101.88 | 135.84 | 76.78 | 115.17 | 153.56 | 26.58 | 39.87 | 53.15 | 28.35 | 42.52 | 56.70 | 30.12 | 45.18 | 60.24 | 31.89 | 47.84 | 63.78 | 33.66 | 50.50 | 67.33 | 35.44 | 53.15 | 70.87 | 38.39 | 57.58 | 76.78 | 41.34 | 62.01 | 82.68 | 44.30 | 66.44 | 88.59 | 47.25 | 70.87 | 94.50 | | | |
| 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 | 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 | 1.50 | 1.50 | 1.50 | | | |
| Adjusted Hourly Rate | 57.56 | 87.09 | 116.62 | 61.25 | 92.63 | 124.00 | 66.42 | 100.38 | 134.34 | 75.28 | 113.67 | 152.06 | 26.58 | 39.87 | 53.15 | 28.35 | 42.52 | 56.70 | 28.62 | 43.68 | 58.74 | 30.39 | 46.34 | 62.28 | 32.16 | 49.00 | 65.83 | 33.94 | 51.65 | 69.37 | 36.89 | 56.08 | 75.28 | 39.84 | 60.51 | 81.18 | 42.80 | 64.94 | 87.09 | 45.75 | 69.37 | 93.00 | | | |
| Health Fund | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | | | | | | |
| VEBA ² | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | | | | | | |
| Defined Benefit Pension ³ | 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 ³ | 2.90 | 2.90 | 2.90 | 2.90 | 2.90 | 2.90 | 2.90 | 2.90 | 2.90 | 2.90 | 2.90 | 2.90 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2.90 | 2.90 | 2.90 | 2.90 | 2.90 | 2.90 | 2.90 | 2.90 | 2.90 | 2.90 | 2.90 | 2.90 | 2.90 | 2.90 | 2.90 | 2.90 | 2.90 | 2.90 | 2.90 | 2.90 | 2.90 | 2.90 | 2.90 | 2.90 | | | |
| Apprenticeship Fund ⁴ (\$1.88 per hour worked) | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | | | |
| National Pension NEBF (3% of Total Gross Payroll) | 1.77 | 2.66 | 3.54 | 1.88 | 2.82 | 3.77 | 2.04 | 3.06 | 4.08 | 2.30 | 3.46 | 4.61 | 0.80 | 1.20 | 1.59 | 0.85 | 1.28 | 1.70 | 0.90 | 1.36 | 1.81 | 0.96 | 1.44 | 1.91 | 1.01 | 1.51 | 2.02 | 1.06 | 1.59 | 2.13 | 1.15 | 1.73 | 2.30 | 1.24 | 1.86 | 2.48 | 1.33 | 1.99 | 2.66 | 1.42 | 2.13 | 2.83 | | | |
| Contract Admin. Trust Fund (1.33% of Total Gross Payroll) | 0.79 | 1.18 | 1.57 | 0.83 | 1.25 | 1.67 | 0.90 | 1.35 | 1.81 | 1.02 | 1.53 | 2.04 | 0.35 | 0.53 | 0.71 | 0.38 | 0.57 | 0.75 | 0.40 | 0.60 | 0.80 | 0.42 | 0.64 | 0.85 | 0.45 | 0.67 | 0.90 | 0.47 | 0.71 | 0.94 | 0.51 | 0.77 | 1.02 | 0.55 | 0.82 | 1.10 | 0.59 | 0.88 | 1.18 | 0.63 | 0.94 | 1.26 | | | |
| 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) | 0.59 | 0.89 | 1.18 | 0.63 | 0.94 | 1.26 | 0.68 | 1.02 | 1.36 | 0.77 | 1.15 | 1.54 | 0.27 | 0.40 | 0.53 | 0.28 | 0.43 | 0.57 | 0.30 | 0.45 | 0.60 | 0.32 | 0.48 | 0.64 | 0.34 | 0.50 | 0.67 | 0.35 | 0.53 | 0.71 | 0.38 | 0.58 | 0.77 | 0.41 | 0.62 | 0.83 | 0.44 | 0.66 | 0.89 | 0.47 | 0.71 | 0.94 | | | |
| Association Dues ⁶ (0.61 of Total Gross Payroll) | 0.35 | 0.53 | 0.71 | 0.38 | 0.56 | 0.75 | 0.41 | 0.61 | 0.82 | 0.46 | 0.69 | 0.92 | 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 | 0.21 | 0.32 | 0.43 | 0.23 | 0.35 | 0.46 | 0.25 | 0.37 | 0.50 | 0.27 | 0.40 | 0.53 | 0.28 | 0.43 | 0.57 | | | |
| Subtotal | 90.63 | 121.91 | 153.19 | 94.54 | 127.78 | 161.01 | 100.02 | 135.99 | 171.96 | 109.40 | 150.07 | 190.73 | 46.32 | 60.40 | 74.48 | 48.20 | 63.21 | 78.23 | 59.98 | 75.93 | 91.88 | 61.85 | 78.75 | 95.64 | 63.73 | 81.56 | 99.39 | 65.61 | 84.38 | 103.14 | 68.74 | 89.07 | 109.40 | 71.86 | 93.76 | 115.66 | 74.99 | 98.45 | 121.91 | 78.12 | 103.14 | 128.17 | | | |
| Soc. Sec. 7.65% (FICA) applied to max. of \$137,700 earnings (eff. 1/1/20) | 4.40 | 6.66 | 8.92 | 4.69 | 7.09 | 9.49 | 5.08 | 7.68 | 10.28 | 5.76 | 8.70 | 11.63 | 2.03 | 3.05 | 4.07 | 2.17 | 3.25 | 4.34 | 2.19 | 3.34 | 4.49 | 2.33 | 3.54 | 4.76 | 2.46 | 3.75 | 5.04 | 2.60 | 3.95 | 5.31 | 2.82 | 4.29 | 5.76 | 3.05 | 4.63 | 6.21 | 3.27 | 4.97 | 6.66 | 3.50 | 5.31 | 7.11 | | | |
| Federal Unemployment Tax 0.6% (applied to max. of \$7,000 earnings) | 0.35 | 0.52 | 0.70 | 0.37 | 0.56 | 0.74 | 0.40 | 0.60 | 0.81 | 0.45 | 0.68 | 0.91 | 0.16 | 0.24 | 0.32 | 0.17 | 0.26 | 0.34 | 0.17 | 0.26 | 0.35 | 0.18 | 0.28 | 0.37 | 0.19 | 0.29 | 0.39 | 0.20 | 0.31 | 0.42 | 0.22 | 0.34 | 0.45 | 0.24 | 0.36 | 0.49 | 0.26 | 0.39 | 0.52 | 0.27 | 0.42 | 0.56 | | | |
| Worker's Compensation ⁷ - \$5.30/\$7.31 per \$100 of Straight Time Payroll | 3.05 | 3.05 | 3.05 | 6.50 | 6.50 | 6.50 | 7.05 | 7.05 | 7.05 | 7.99 | 7.99 | 7.99 | 2.82 | 2.82 | 2.82 | 3.01 | 3.01 | 3.01 | 3.04 | 3.04 | 3.04 | 3.23 | 3.23 | 3.23 | 3.42 | 3.42 | 3.42 | 3.60 | 3.60 | 3.60 | 3.92 | 3.92 | 3.92 | 4.23 | 4.23 | 4.23 | 4.54 | 4.54 | 4.54 | 4.86 | 4.86 | 4.86 | | | |
| Liability ⁸ \$6.00 per \$100 of Straight Time Payroll | 3.45 | 3.45 | 3.45 | 3.68 | 3.68 | 3.68 | 3.99 | 3.99 | 3.99 | 4.52 | 4.52 | 4.52 | 1.59 | 1.59 | 1.59 | 1.70 | 1.70 | 1.70 | 1.72 | 1.72 | 1.72 | 1.82 | 1.82 | 1.82 | 1.93 | 1.93 | 1.93 | 2.04 | 2.04 | 2.04 | 2.21 | 2.21 | 2.21 | 2.39 | 2.39 | 2.39 | 2.57 | 2.57 | 2.57 | 2.74 | 2.74 | 2.74 | | | |
| State Unemployment ⁹ - 5.4% (applied to max. of \$7,000 earnings) | 3.11 | 4.70 | 6.30 | 3.31 | 5.00 | 6.70 | 3.59 | 5.42 | 7.35 | 4.07 | 6.14 | 8.21 | 1.44 | 2.15 | 2.87 | 1.53 | 2.30 | 3.06 | 1.55 | 2.36 | 3.17 | 1.64 | 2.50 | 3.36 | 1.74 | 2.65 | 3.55 | 1.83 | 2.79 | 3.75 | 1.99 | 3.03 | 4.07 | 2.15 | 3.27 | 4.38 | 2.31 | 3.51 | 4.70 | 2.47 | 3.75 | 5.02 | | | |
| State Employment Training Fund 0.1% (applied to max. of \$7,000 earnings) | 0.06 | 0.09 | 0.12 | 0.06 | 0.09 | 0.12 | 0.07 | 0.10 | 0.13 | 0.08 | 0.11 | 0.15 | 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 | 0.05 | 0.07 | 0.04 | 0.06 | 0.08 | 0.04 | 0.06 | 0.08 | 0.04 | 0.06 | 0.09 | 0.05 | 0.07 | 0.09 | | | |
| DIRECT COST Per Hour | 105.05 | 140.39 | 175.73 | 113.14 | 150.69 | 188.25 | 120.19 | 160.83 | 201.47 | 132.26 | 178.21 | 224.15 | 54.39 | 70.30 | 86.20 | 56.81 | 73.77 | 90.74 | 68.67 | 86.69 | 104.72 | 71.08 | 90.17 | 109.25 | 73.50 | 93.64 | 113.79 | 75.91 | 97.12 | 118.32 | 79.94 | 102.91 | 125.88 | 83.96 | 108.70 | 133.44 | 87.99 | 114.49 | 141.00 | 92.01 | 120.29 | 148.56 | | | |

The June 1, 2024 increase of \$3.05 was allocated as follows: \$3.00 to the Wage, \$0.25 to the Health & Welfare, \$0.20 to the Profit Sharing Plan, and \$0.50 to the Training Facility Fund Corp. (TFFC).

Revised May 16, 2024

¹ Future Increases: June 1, 2025 - \$3.95 ; June 1, 2026 - \$3.70 ; June 1, 2027 - \$3.70.

² VEBA default is \$1.00 per hour. Employees may elect to deduct an additional \$1.00, \$3.00 or \$5.00 amount from their wage to increase the VEBA Contribution.

³ No pension contribution for first and second period apprentices.

⁴ Apprenticeship Fund - Effective June 1, 2024, \$0.88 will be allocated to the Joint Apprenticeship Training Trust (JATT) and \$1.00 will be allocated to the Training Facility Fund Corporation (TFFC)

⁵ Employer contribution of \$0.23 per hour worked to LMCF and \$0.01 per hour worked to the NLMCC. Effective June 1, 2024, Employee deduction is \$0.18 per hour worked.

⁶ NECA members only.

⁷ Workers' Comp Bureau basic rate that covers costs & claims only (as of 11/9/23 insurance carriers set own rates) EF: 5/2006 @ \$5.30/\$100 (Code 5140 >=524); \$7.31/\$100 (Code 5190 <=24).

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.



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, 2024 through May 31, 2025
(Based on Journeyman Rate of \$59.06 per hour)

| | JOURNEYMAN | | | SUB FOREMAN | | | FOREMAN | | | GENERAL FOREMAN | | | 4st | | | 6st | | | 5st | | | 4st | | | APPRENTICES (1-YEAR PROGRAM) | | | | | | 6st | | | 5st | | | 7st | | | 8st | | |
|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|-----------------|---------------|---------------|---------------|--------------|--------------|---------------|--------------|--------------|---------------|--------------|---------------|---------------|--------------|---------------|------------------------------|--------------|---------------|---------------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|--------------|---------------|---------------|
| | 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 | Straight Time | Time & 1/2 | Double Time | | | |
| Wages ¹ | 59.06 | 88.59 | 118.12 | 62.75 | 94.13 | 125.50 | 67.92 | 101.88 | 135.84 | 76.78 | 115.17 | 153.56 | 26.58 | 39.87 | 53.15 | 28.35 | 42.52 | 56.70 | 30.12 | 45.18 | 60.24 | 31.89 | 47.84 | 63.78 | 33.66 | 50.50 | 67.33 | 35.44 | 53.15 | 70.87 | 38.39 | 57.58 | 76.78 | 41.34 | 62.01 | 82.68 | 44.30 | 66.44 | 88.59 | 47.25 | 70.87 | 94.50 |
| 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 | 56.06 | 85.59 | 115.12 | 59.75 | 91.13 | 122.50 | 64.92 | 98.88 | 132.84 | 73.78 | 112.17 | 150.56 | 26.58 | 39.87 | 53.15 | 28.35 | 42.52 | 56.70 | 27.12 | 42.18 | 57.24 | 28.89 | 44.84 | 60.78 | 30.66 | 47.50 | 64.33 | 32.44 | 50.15 | 67.87 | 35.39 | 54.58 | 73.78 | 38.34 | 59.01 | 79.68 | 41.30 | 63.44 | 85.59 | 44.25 | 67.87 | 91.50 |
| Health Fund | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | | | |
| VEBA ² | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | | | |
| Defined Benefit Pension ³ | 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 | | | |
| Profit Sharing Pension ⁴ | 4.40 | 4.40 | 4.40 | 4.40 | 4.40 | 4.40 | 4.40 | 4.40 | 4.40 | 4.40 | 4.40 | 4.40 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4.40 | 4.40 | 4.40 | 4.40 | 4.40 | 4.40 | 4.40 | 4.40 | 4.40 | 4.40 | 4.40 | 4.40 | 4.40 | 4.40 | 4.40 | 4.40 | 4.40 | 4.40 | 4.40 | 4.40 | 4.40 | | | |
| Apprenticeship Fund ⁵ (\$1.88 per hour worked) | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | | | |
| National Pension NEBF (5% of Total Gross Payroll) | 1.77 | 2.66 | 3.54 | 1.88 | 2.82 | 3.77 | 2.04 | 3.06 | 4.08 | 2.30 | 3.46 | 4.61 | 0.80 | 1.20 | 1.59 | 0.85 | 1.28 | 1.70 | 0.90 | 1.36 | 1.81 | 0.96 | 1.44 | 1.91 | 1.01 | 1.51 | 2.02 | 1.06 | 1.59 | 2.13 | 1.15 | 1.73 | 2.30 | 1.24 | 1.86 | 2.48 | 1.33 | 1.99 | 2.66 | 1.42 | 2.13 | 2.83 |
| Contract Admin. Trust Fund (1.33% of Total Gross Payroll) | 0.79 | 1.18 | 1.57 | 0.83 | 1.25 | 1.67 | 0.90 | 1.35 | 1.81 | 1.02 | 1.53 | 2.04 | 0.35 | 0.53 | 0.71 | 0.38 | 0.57 | 0.75 | 0.40 | 0.60 | 0.80 | 0.42 | 0.64 | 0.85 | 0.45 | 0.67 | 0.90 | 0.47 | 0.71 | 0.94 | 0.51 | 0.77 | 1.02 | 0.55 | 0.82 | 1.10 | 0.59 | 0.88 | 1.18 | 0.63 | 0.94 | 1.26 |
| Labor-Mgmt. Cooperation Fund ⁶ (\$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 | | | |
| Industry Fund (1% of Total Gross Payroll) | 0.59 | 0.89 | 1.18 | 0.63 | 0.94 | 1.26 | 0.68 | 1.02 | 1.36 | 0.77 | 1.15 | 1.54 | 0.27 | 0.40 | 0.53 | 0.28 | 0.43 | 0.57 | 0.30 | 0.45 | 0.60 | 0.32 | 0.48 | 0.64 | 0.34 | 0.50 | 0.67 | 0.35 | 0.53 | 0.71 | 0.38 | 0.58 | 0.77 | 0.41 | 0.62 | 0.83 | 0.44 | 0.66 | 0.89 | 0.47 | 0.71 | 0.94 |
| Association Dues ⁷ (0.6% of Total Gross Payroll) | 0.35 | 0.53 | 0.71 | 0.38 | 0.56 | 0.75 | 0.41 | 0.61 | 0.82 | 0.46 | 0.69 | 0.92 | 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 | 0.21 | 0.32 | 0.43 | 0.23 | 0.35 | 0.46 | 0.25 | 0.37 | 0.50 | 0.27 | 0.40 | 0.53 | 0.28 | 0.43 | 0.57 |
| Subtotal | 90.63 | 121.91 | 153.19 | 94.54 | 122.78 | 161.01 | 100.02 | 135.99 | 171.96 | 109.40 | 150.07 | 190.73 | 46.32 | 60.40 | 74.48 | 48.20 | 63.21 | 78.23 | 59.98 | 75.93 | 91.88 | 61.85 | 78.75 | 95.64 | 63.73 | 81.56 | 99.39 | 65.61 | 84.38 | 103.14 | 68.74 | 89.07 | 109.40 | 71.86 | 93.76 | 115.66 | 74.99 | 98.45 | 121.91 | 78.12 | 103.14 | 128.17 |
| Soc. Sec. 7.65% (FICA) applied to max. of \$157,700 earnings (eff. 1/1/20) | 4.29 | 6.55 | 8.81 | 4.57 | 6.97 | 9.37 | 4.97 | 7.56 | 10.16 | 5.64 | 8.58 | 11.52 | 2.03 | 3.05 | 4.07 | 2.17 | 3.25 | 4.34 | 2.07 | 3.23 | 4.38 | 2.21 | 3.43 | 4.65 | 2.35 | 3.63 | 4.92 | 2.48 | 3.84 | 5.19 | 2.71 | 4.18 | 5.64 | 2.93 | 4.51 | 6.10 | 3.16 | 4.85 | 6.55 | 3.38 | 5.19 | 7.00 |
| Federal Unemployment Tax 0.6% (applied to max. of \$7,000 earnings) | 0.34 | 0.51 | 0.69 | 0.36 | 0.55 | 0.74 | 0.39 | 0.59 | 0.80 | 0.44 | 0.67 | 0.90 | 0.16 | 0.24 | 0.32 | 0.17 | 0.26 | 0.34 | 0.16 | 0.25 | 0.34 | 0.17 | 0.27 | 0.36 | 0.18 | 0.28 | 0.39 | 0.19 | 0.30 | 0.41 | 0.21 | 0.33 | 0.44 | 0.23 | 0.35 | 0.48 | 0.25 | 0.38 | 0.51 | 0.27 | 0.41 | 0.55 |
| Worker's Compensation ⁸ - \$5.30/\$7.31 per \$100 of Straight Time Payroll | 2.97 | 2.97 | 2.97 | 6.35 | 6.35 | 6.35 | 6.89 | 6.89 | 6.89 | 7.84 | 7.84 | 7.84 | 2.82 | 2.82 | 2.82 | 3.01 | 3.01 | 3.01 | 2.88 | 2.88 | 2.88 | 3.07 | 3.07 | 3.07 | 3.26 | 3.26 | 3.26 | 3.44 | 3.44 | 3.44 | 3.76 | 3.76 | 3.76 | 4.07 | 4.07 | 4.07 | 4.39 | 4.39 | 4.39 | 4.70 | 4.70 | 4.70 |
| Liability ⁹ \$6.00 per \$100 of Straight Time Payroll | 3.36 | 3.36 | 3.36 | 3.59 | 3.59 | 3.59 | 3.90 | 3.90 | 3.90 | 4.43 | 4.43 | 4.43 | 1.59 | 1.59 | 1.59 | 1.70 | 1.70 | 1.70 | 1.63 | 1.63 | 1.63 | 1.73 | 1.73 | 1.73 | 1.84 | 1.84 | 1.84 | 1.95 | 1.95 | 1.95 | 2.12 | 2.12 | 2.12 | 2.30 | 2.30 | 2.30 | 2.48 | 2.48 | 2.48 | 2.65 | 2.65 | 2.65 |
| State Unemployment ¹⁰ - 5.4% (applied to max. of \$7,000 earnings) | 3.03 | 4.62 | 6.22 | 3.23 | 4.92 | 6.62 | 3.51 | 5.34 | 7.17 | 3.98 | 6.06 | 8.13 | 1.44 | 2.15 | 2.87 | 1.53 | 2.30 | 3.06 | 1.46 | 2.28 | 3.09 | 1.56 | 2.42 | 3.28 | 1.66 | 2.56 | 3.47 | 1.75 | 2.71 | 3.67 | 1.91 | 2.95 | 3.98 | 2.07 | 3.19 | 4.30 | 2.23 | 3.43 | 4.62 | 2.39 | 3.67 | 4.94 |
| State Employment Training Fund 0.1% (applied to max. of \$7,000 earnings) | 0.06 | 0.09 | 0.12 | 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 | 0.06 | 0.03 | 0.04 | 0.06 | 0.03 | 0.04 | 0.06 | 0.03 | 0.05 | 0.06 | 0.03 | 0.05 | 0.07 | 0.04 | 0.05 | 0.07 | 0.04 | 0.06 | 0.08 | 0.04 | 0.06 | 0.09 | 0.04 | 0.07 | 0.09 |
| DIRECT COST Per Hour | 104.68 | 140.02 | 175.36 | 112.69 | 150.24 | 187.79 | 119.73 | 160.38 | 201.02 | 131.81 | 177.75 | 223.70 | 54.39 | 70.36 | 86.20 | 56.81 | 73.77 | 90.74 | 68.21 | 86.24 | 104.26 | 70.63 | 89.71 | 108.80 | 73.04 | 93.19 | 113.33 | 75.46 | 96.66 | 117.87 | 79.48 | 102.46 | 125.43 | 83.51 | 108.25 | 132.99 | 87.53 | 114.04 | 140.55 | 91.56 | 119.83 | 148.10 |

The June 1, 2024 increase of \$3.95 was allocated as follows: \$3.00 to the Wage, \$0.15 to the Health & Welfare, \$0.20 to the Profit Sharing Plan, and \$0.50 to the Training Facility Fund Corp. (TFFC).

Revised May 16, 2024

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² VEBA default is \$1.00 per hour. Employees may elect to deduct an additional \$1.00, \$3.00 or \$5.00 amount from their wage to increase the VEBA Contribution.

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⁵ Employer contribution of \$0.23 per hour worked to LMCFC and \$0.01 per hour worked to the NLMCC. Effective June 1, 2024, Employee deduction is \$0.18 per hour worked.

⁶ NECA members only.

⁷ 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 >=524); \$7.31/\$100 (Code 5190 <=24).

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.



HOURLY COST DATA SHEET

Presented by
Northern California Chapter, NECA

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

Journeyman "D" Rate
Period of June 1, 2024 through May 31, 2025
(Based on Journeyman Rate of \$59.06 per hour)

| | JOURNEYMAN | | | SUB FOREMAN | | | FOREMAN | | | GENERAL FOREMAN | | | 4ST | | | 4ST | | | 5ST | | | 6ST | | | 7ST | | | 8ST | | | | | | | | | | | | | | |
|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|-----------------|---------------|---------------|---------------|--------------|--------------|---------------|--------------|--------------|---------------|--------------|---------------|---------------|--------------|---------------|---------------|--------------|---------------|---------------|--------------|---------------|--------------|---------------|---------------|--------------|---------------|---------------|--------------|---------------|---------------|--------------|---------------|---------------|
| | 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 | | | | | | | | | | | | |
| Variables* | 59.06 | 88.59 | 118.12 | 62.75 | 94.13 | 125.50 | 67.92 | 101.88 | 135.84 | 76.78 | 115.17 | 153.56 | 26.58 | 39.87 | 53.15 | 28.35 | 42.52 | 56.70 | 30.12 | 45.18 | 60.24 | 31.89 | 47.84 | 63.78 | 33.66 | 50.50 | 67.33 | 35.44 | 53.15 | 70.87 | 38.39 | 57.58 | 76.78 | 41.34 | 62.01 | 82.68 | 44.30 | 66.44 | 88.59 | 47.25 | 70.87 | 94.50 |
| 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 | 54.56 | 84.09 | 113.62 | 58.25 | 89.63 | 121.00 | 63.42 | 97.38 | 131.34 | 72.28 | 110.67 | 149.06 | 26.58 | 39.87 | 53.15 | 28.35 | 42.52 | 56.70 | 25.62 | 40.68 | 55.74 | 27.39 | 43.34 | 59.28 | 29.16 | 46.00 | 62.83 | 30.94 | 48.65 | 66.37 | 33.89 | 53.08 | 72.28 | 36.84 | 57.91 | 78.18 | 39.80 | 61.94 | 84.09 | 42.75 | 66.37 | 90.00 |
| Health Fund | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 |
| VEBA* | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Defined Benefit Pension† | 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‡ | 5.90 | 5.90 | 5.90 | 5.90 | 5.90 | 5.90 | 5.90 | 5.90 | 5.90 | 5.90 | 5.90 | 5.90 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5.90 | 5.90 | 5.90 | 5.90 | 5.90 | 5.90 | 5.90 | 5.90 | 5.90 | 5.90 | 5.90 | 5.90 | 5.90 | 5.90 | 5.90 | 5.90 | 5.90 | 5.90 | 5.90 | 5.90 | 5.90 | 5.90 | 5.90 | 5.90 |
| Apprenticeship Fund§ (§1.88 per hour worked) | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 |
| National Pension NEBF (3% of Total Gross Payroll) | 1.77 | 2.66 | 3.54 | 1.88 | 2.82 | 3.77 | 2.04 | 3.06 | 4.08 | 2.30 | 3.46 | 4.61 | 0.80 | 1.20 | 1.59 | 0.85 | 1.28 | 1.70 | 0.90 | 1.36 | 1.81 | 0.96 | 1.44 | 1.91 | 1.01 | 1.51 | 2.02 | 1.06 | 1.59 | 2.13 | 1.15 | 1.73 | 2.30 | 1.24 | 1.86 | 2.48 | 1.33 | 1.99 | 2.66 | 1.42 | 2.13 | 2.83 |
| Contract Admin. Trust Fund (1.33% of Total Gross Payroll) | 0.79 | 1.18 | 1.57 | 0.83 | 1.25 | 1.67 | 0.90 | 1.35 | 1.81 | 1.02 | 1.53 | 2.04 | 0.35 | 0.53 | 0.71 | 0.38 | 0.57 | 0.75 | 0.40 | 0.60 | 0.80 | 0.42 | 0.64 | 0.85 | 0.45 | 0.67 | 0.90 | 0.47 | 0.71 | 0.94 | 0.51 | 0.77 | 1.02 | 0.55 | 0.82 | 1.10 | 0.59 | 0.88 | 1.18 | 0.63 | 0.94 | 1.26 |
| Labor Mgmt. Cooperation Fund§ (§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) | 0.59 | 0.89 | 1.18 | 0.63 | 0.94 | 1.26 | 0.68 | 1.02 | 1.36 | 0.77 | 1.15 | 1.54 | 0.27 | 0.40 | 0.53 | 0.28 | 0.43 | 0.57 | 0.30 | 0.45 | 0.60 | 0.32 | 0.48 | 0.64 | 0.34 | 0.50 | 0.67 | 0.35 | 0.53 | 0.71 | 0.38 | 0.58 | 0.77 | 0.41 | 0.62 | 0.83 | 0.44 | 0.66 | 0.89 | 0.47 | 0.71 | 0.94 |
| Association Dues¶ (0.6% of Total Gross Payroll) | 0.35 | 0.53 | 0.71 | 0.38 | 0.56 | 0.75 | 0.41 | 0.61 | 0.82 | 0.46 | 0.69 | 0.92 | 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 | 0.21 | 0.32 | 0.43 | 0.23 | 0.35 | 0.46 | 0.25 | 0.37 | 0.50 | 0.27 | 0.40 | 0.53 | 0.28 | 0.43 | 0.57 |
| Subtotal | 90.63 | 121.91 | 153.19 | 94.54 | 127.98 | 161.01 | 100.02 | 135.99 | 171.96 | 109.40 | 150.07 | 190.73 | 46.32 | 60.40 | 74.48 | 48.20 | 63.21 | 78.23 | 59.98 | 75.93 | 91.88 | 61.85 | 78.75 | 95.64 | 63.73 | 81.56 | 99.39 | 65.61 | 84.38 | 103.14 | 68.74 | 89.07 | 109.40 | 71.86 | 93.76 | 115.66 | 74.99 | 98.45 | 121.91 | 78.12 | 103.14 | 128.17 |
| Soc. Sec. - 7.65% (FICA) applied to max. of \$137,200 earnings (eff. 1/1/20) | 4.17 | 6.43 | 8.69 | 4.46 | 6.86 | 9.26 | 4.85 | 7.45 | 10.05 | 5.53 | 8.47 | 11.40 | 2.03 | 3.05 | 4.07 | 2.17 | 3.25 | 4.34 | 1.96 | 3.11 | 4.26 | 2.10 | 3.32 | 4.54 | 2.23 | 3.52 | 4.81 | 2.37 | 3.71 | 5.08 | 2.59 | 4.06 | 5.53 | 2.82 | 4.40 | 5.98 | 3.04 | 4.74 | 6.43 | 3.27 | 5.08 | 6.88 |
| Federal Unemployment Tax 0.6% (applied to max. of \$7,000 earnings) | 0.33 | 0.50 | 0.68 | 0.35 | 0.54 | 0.73 | 0.38 | 0.58 | 0.79 | 0.43 | 0.66 | 0.89 | 0.16 | 0.24 | 0.32 | 0.17 | 0.26 | 0.34 | 0.15 | 0.24 | 0.33 | 0.16 | 0.26 | 0.36 | 0.17 | 0.28 | 0.38 | 0.19 | 0.29 | 0.40 | 0.20 | 0.32 | 0.43 | 0.22 | 0.35 | 0.47 | 0.24 | 0.37 | 0.50 | 0.26 | 0.40 | 0.54 |
| Worker's Compensation - \$5.30/\$7.31 per \$100 of Straight Time Payroll | 2.89 | 2.89 | 2.89 | 6.19 | 6.19 | 6.19 | 6.74 | 6.74 | 6.74 | 7.68 | 7.68 | 7.68 | 2.82 | 2.82 | 2.82 | 3.01 | 3.01 | 3.01 | 2.72 | 2.72 | 2.72 | 2.91 | 2.91 | 2.91 | 3.10 | 3.10 | 3.10 | 3.29 | 3.29 | 3.29 | 3.60 | 3.60 | 3.60 | 3.91 | 3.91 | 3.91 | 4.23 | 4.23 | 4.23 | 4.54 | 4.54 | 4.54 |
| Liability¶ \$6.00 per \$100 of Straight Time Payroll | 3.27 | 3.27 | 3.27 | 3.50 | 3.50 | 3.50 | 3.81 | 3.81 | 3.81 | 4.34 | 4.34 | 4.34 | 1.59 | 1.59 | 1.59 | 1.70 | 1.70 | 1.70 | 1.54 | 1.54 | 1.54 | 1.64 | 1.64 | 1.64 | 1.75 | 1.75 | 1.75 | 1.86 | 1.86 | 1.86 | 2.03 | 2.03 | 2.03 | 2.21 | 2.21 | 2.21 | 2.39 | 2.39 | 2.39 | 2.56 | 2.56 | 2.56 |
| State Unemployment† - 5.4% (applied to max. of \$7,000 earnings) | 2.95 | 4.54 | 6.14 | 3.15 | 4.84 | 6.53 | 3.42 | 5.26 | 7.09 | 3.90 | 5.98 | 8.05 | 1.44 | 2.15 | 2.87 | 1.53 | 2.30 | 3.06 | 1.38 | 2.20 | 3.01 | 1.48 | 2.34 | 3.20 | 1.57 | 2.48 | 3.39 | 1.67 | 2.63 | 3.58 | 1.83 | 2.87 | 3.90 | 1.99 | 3.11 | 4.22 | 2.15 | 3.34 | 4.54 | 2.31 | 3.58 | 4.86 |
| 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 | 0.15 | 0.03 | 0.04 | 0.05 | 0.03 | 0.04 | 0.06 | 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 | 0.08 | 0.04 | 0.07 | 0.09 |
| DIRECT COST Per Hour | 104.30 | 139.64 | 174.98 | 112.23 | 149.78 | 187.33 | 119.28 | 159.92 | 200.56 | 131.35 | 177.30 | 223.24 | 54.39 | 70.30 | 86.20 | 56.81 | 73.77 | 90.74 | 67.76 | 85.78 | 103.81 | 70.17 | 89.26 | 108.34 | 72.59 | 92.73 | 112.88 | 75.00 | 96.21 | 117.41 | 79.03 | 102.00 | 124.97 | 83.05 | 107.79 | 132.53 | 87.08 | 113.58 | 140.09 | 91.10 | 119.38 | 147.65 |

The June 1, 2024 increase of \$3.95 was allocated as follows: \$3.00 to the Wage, \$0.41 to the Health & Welfare, \$0.20 to the Profit Sharing Plan, and \$0.30 to the Training Facility Fund Corp. (TFFC).

Revised May 16, 2024

*Future Increases: June 1, 2025 - \$3.95 ; June 1, 2026 - \$3.70 ; June 1, 2027 - \$3.70.

†VEBA default is \$1.00 per hour. Employees may elect to deduct an additional \$1.00, \$3.00 or \$5.00 amount from their wage to increase the VEBA Contribution.

‡No pension contribution for first and second period apprentices.

§Apprenticeship Fund - Effective June 1, 2024, \$0.88 will be allocated to the Joint Apprenticeship Training Trust (JATT) and \$1.00 will be allocated to the Training Facility Fund Corporation (TFFC)

¶Employer contribution of \$0.23 per hour worked to LMCF and \$0.01 per hour worked to the NLMCC. Effective June 1, 2024, Employee deduction is \$0.18 per hour worked.

**NECA members only.

††Workers' Comp Bureau basic rate that covers costs & claims only (as of 1/1/19 insurance carriers set own rates) Eff. 5/2/2006 @ \$5.30/\$100 (Code 5140 >=124); 17.31/\$100 (Code 5190 <124).

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

§§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, 2024 through May 31, 2025
(Based on Journeyman Rate of \$59.06 per hour)

| | JOURNEYMAN | | | SUB FOREMAN | | | FOREMAN | | | GENERAL FOREMAN | | | 45¢ | | | 45¢ | | | 5¢ | | | 5¢ | | | 5¢ | | | 5¢ | | | 5¢ | | | 5¢ | | | 5¢ | | | 5¢ | | | 5¢ | | |
|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|-----------------|---------------|---------------|---------------|--------------|--------------|---------------|--------------|--------------|---------------|--------------|---------------|---------------|--------------|---------------|---------------|--------------|---------------|---------------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|--------------|---------------|---------------|------|------|------|
| | 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 | Straight Time | Time & 1/2 | Double Time | | | | | | |
| Wages ¹ | 59.06 | 88.59 | 118.12 | 62.75 | 94.13 | 125.50 | 67.92 | 101.88 | 135.84 | 76.78 | 115.17 | 153.56 | 26.58 | 39.87 | 53.15 | 28.35 | 42.52 | 56.70 | 30.12 | 45.18 | 60.24 | 31.89 | 47.84 | 63.78 | 33.66 | 50.50 | 67.33 | 35.44 | 53.15 | 70.87 | 38.39 | 57.58 | 76.78 | 41.34 | 62.01 | 82.68 | 44.30 | 66.44 | 88.59 | 47.25 | 70.87 | 94.50 | | | |
| Variable 40%(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 | 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 | 82.59 | 112.12 | 56.75 | 88.13 | 119.50 | 61.92 | 95.88 | 129.84 | 70.78 | 109.17 | 147.56 | 26.58 | 39.87 | 53.15 | 28.35 | 42.52 | 56.70 | 30.12 | 39.18 | 54.24 | 35.89 | 41.84 | 57.78 | 27.66 | 44.50 | 61.33 | 29.44 | 47.15 | 64.87 | 32.39 | 51.58 | 70.78 | 35.34 | 56.01 | 76.68 | 38.30 | 60.44 | 82.59 | 41.25 | 64.87 | 88.50 | | | |
| Health Fund | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | | | |
| VEBA ² | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | | | |
| Defined Benefit Pension ³ | 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 | 7.40 | 7.40 | 7.40 | 7.40 | 7.40 | 7.40 | 7.40 | 7.40 | 7.40 | 7.40 | 7.40 | 7.40 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 7.40 | 7.40 | 7.40 | 7.40 | 7.40 | 7.40 | 7.40 | 7.40 | 7.40 | 7.40 | 7.40 | 7.40 | 7.40 | 7.40 | 7.40 | 7.40 | 7.40 | 7.40 | 7.40 | 7.40 | 7.40 | 7.40 | 7.40 | 7.40 | 7.40 | 7.40 | 7.40 |
| Apprenticeship Fund ⁴ (\$1.88 per hour worked) | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | | | |
| National Pension NEBF (3% of Total Gross Payroll) | 1.77 | 2.66 | 3.54 | 1.88 | 2.82 | 3.77 | 2.04 | 3.06 | 4.08 | 2.30 | 3.46 | 4.61 | 0.80 | 1.20 | 1.59 | 0.85 | 1.28 | 1.70 | 0.90 | 1.36 | 1.81 | 0.96 | 1.44 | 1.91 | 1.01 | 1.51 | 2.02 | 1.06 | 1.59 | 2.13 | 1.15 | 1.73 | 2.30 | 1.24 | 1.86 | 2.48 | 1.33 | 1.99 | 2.66 | 1.42 | 2.13 | 2.83 | | | |
| Contract Admin. Trust Fund (1.33% of Total Gross Payroll) | 0.79 | 1.18 | 1.57 | 0.83 | 1.25 | 1.67 | 0.90 | 1.35 | 1.81 | 1.02 | 1.53 | 2.04 | 0.35 | 0.53 | 0.71 | 0.38 | 0.57 | 0.75 | 0.40 | 0.60 | 0.80 | 0.42 | 0.64 | 0.85 | 0.45 | 0.67 | 0.90 | 0.47 | 0.71 | 0.94 | 0.51 | 0.77 | 1.02 | 0.55 | 0.82 | 1.10 | 0.59 | 0.88 | 1.18 | 0.63 | 0.94 | 1.26 | | | |
| 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) | 0.59 | 0.89 | 1.18 | 0.63 | 0.94 | 1.26 | 0.68 | 1.02 | 1.36 | 0.77 | 1.15 | 1.54 | 0.27 | 0.40 | 0.53 | 0.28 | 0.43 | 0.57 | 0.30 | 0.45 | 0.60 | 0.32 | 0.48 | 0.64 | 0.34 | 0.50 | 0.67 | 0.35 | 0.53 | 0.71 | 0.38 | 0.58 | 0.77 | 0.41 | 0.62 | 0.83 | 0.44 | 0.66 | 0.89 | 0.47 | 0.71 | 0.94 | | | |
| Association Dues ⁶ (0.6% of Total Gross Payroll) | 0.35 | 0.53 | 0.71 | 0.38 | 0.56 | 0.75 | 0.41 | 0.61 | 0.82 | 0.46 | 0.69 | 0.92 | 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 | 0.21 | 0.32 | 0.43 | 0.23 | 0.35 | 0.46 | 0.25 | 0.37 | 0.50 | 0.27 | 0.40 | 0.53 | 0.28 | 0.43 | 0.57 | | | |
| Subtotal | 90.63 | 121.91 | 153.19 | 94.54 | 127.78 | 161.01 | 100.02 | 135.99 | 171.96 | 109.40 | 150.07 | 190.73 | 46.32 | 60.40 | 74.48 | 48.20 | 63.21 | 78.23 | 59.98 | 75.93 | 91.88 | 61.85 | 78.75 | 95.64 | 63.73 | 81.56 | 99.30 | 65.61 | 84.38 | 103.14 | 68.74 | 89.07 | 109.40 | 71.86 | 93.76 | 115.66 | 74.99 | 98.45 | 121.91 | 78.12 | 103.14 | 128.17 | | | |
| Soc. Sec. 7.65% (FICA) applied to max. of \$13,700 earnings (eff. 1/1/20) | 4.06 | 6.32 | 8.58 | 4.34 | 6.74 | 9.14 | 4.74 | 7.33 | 9.93 | 5.41 | 8.35 | 11.29 | 2.03 | 3.05 | 4.07 | 2.17 | 3.25 | 4.34 | 1.85 | 3.00 | 4.15 | 1.98 | 3.20 | 4.42 | 2.12 | 3.40 | 4.69 | 2.25 | 3.61 | 4.96 | 2.48 | 3.95 | 5.41 | 2.70 | 4.28 | 5.87 | 2.93 | 4.62 | 6.32 | 3.16 | 4.96 | 6.77 | | | |
| Federal Unemployment Tax 0.6% (applied to max. of \$7,000 earnings) | 0.32 | 0.50 | 0.67 | 0.34 | 0.53 | 0.72 | 0.37 | 0.58 | 0.78 | 0.42 | 0.66 | 0.89 | 0.16 | 0.24 | 0.32 | 0.17 | 0.26 | 0.34 | 0.14 | 0.24 | 0.33 | 0.16 | 0.25 | 0.35 | 0.17 | 0.27 | 0.37 | 0.18 | 0.28 | 0.39 | 0.19 | 0.31 | 0.42 | 0.21 | 0.34 | 0.46 | 0.23 | 0.36 | 0.50 | 0.25 | 0.39 | 0.53 | | | |
| Workers' Compensation ⁷ - \$5.30(92.3) per \$100 of Straight Time Payroll | 2.81 | 2.81 | 2.81 | 6.03 | 6.03 | 6.03 | 6.58 | 6.58 | 6.58 | 7.52 | 7.52 | 7.52 | 2.82 | 2.82 | 2.82 | 3.01 | 3.01 | 3.01 | 2.56 | 2.56 | 2.56 | 2.75 | 2.75 | 2.75 | 2.94 | 2.94 | 2.94 | 3.13 | 3.13 | 3.13 | 3.44 | 3.44 | 3.44 | 3.75 | 3.75 | 3.75 | 4.07 | 4.07 | 4.07 | 4.38 | 4.38 | 4.38 | | | |
| Liability ⁸ \$6.00 per \$100 of Straight Time Payroll | 3.18 | 3.18 | 3.18 | 3.41 | 3.41 | 3.41 | 3.72 | 3.72 | 3.72 | 4.25 | 4.25 | 4.25 | 1.59 | 1.59 | 1.59 | 1.70 | 1.70 | 1.70 | 1.45 | 1.45 | 1.45 | 1.55 | 1.55 | 1.55 | 1.66 | 1.66 | 1.66 | 1.77 | 1.77 | 1.77 | 1.94 | 1.94 | 1.94 | 2.12 | 2.12 | 2.12 | 2.30 | 2.30 | 2.30 | 2.47 | 2.47 | 2.47 | | | |
| State Unemployment ⁹ - 5.4% (applied to max. of \$7,000 earnings) | 2.87 | 4.46 | 6.05 | 3.06 | 4.76 | 6.45 | 3.34 | 5.18 | 7.01 | 3.82 | 5.90 | 7.97 | 1.44 | 2.15 | 2.87 | 1.53 | 2.30 | 3.06 | 1.30 | 2.12 | 2.93 | 1.40 | 2.26 | 3.12 | 1.49 | 2.40 | 3.31 | 1.59 | 2.55 | 3.50 | 1.75 | 2.79 | 3.82 | 1.91 | 3.02 | 4.14 | 2.07 | 3.26 | 4.46 | 2.23 | 3.50 | 4.78 | | | |
| 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 | 0.15 | 0.03 | 0.04 | 0.05 | 0.03 | 0.04 | 0.06 | 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 | 0.04 | 0.06 | 0.08 | 0.04 | 0.06 | 0.08 | 0.04 | 0.06 | 0.09 | | | |
| DIRECT COST Per Hour | 103.92 | 139.27 | 178.61 | 111.78 | 149.33 | 186.88 | 118.82 | 159.46 | 200.11 | 130.90 | 176.84 | 222.78 | 54.39 | 70.30 | 86.20 | 56.81 | 73.77 | 90.74 | 67.30 | 85.33 | 103.35 | 69.72 | 88.80 | 107.89 | 72.13 | 92.28 | 112.42 | 74.55 | 95.75 | 116.96 | 78.57 | 101.54 | 124.52 | 82.60 | 107.34 | 132.08 | 86.62 | 113.13 | 139.63 | 90.65 | 118.92 | 147.19 | | | |

The June 1, 2024 increase of \$1.95 was allocated as follows: \$1.00 to the Wage, \$0.21 to the Health & Welfare, \$0.20 to the Profit Sharing Plan, and \$0.50 to the Training Facility Fund Corp. (TFFC).

Revised May 16, 2024

¹ Future Increases: June 1, 2025 - \$3.95 ; June 1, 2026 - \$3.70 ; June 1, 2027 - \$3.70.

² VEBA default is \$1.00 per hour. Employees may elect to deduct an additional \$1.00, \$3.00 or \$5.00 amount from their wage to increase the VEBA Contribution.

³ No pension contribution for first and second period apprentices.

⁴ Apprenticeship Fund - Effective June 1, 2024, \$0.88 will be allocated to the Joint Apprenticeship Training Trust (JATT) and \$1.00 will be allocated to the Training Facility Fund Corporation (TFFC)

⁵ Employer contribution of \$0.23 per hour worked to LMEF and \$0.01 per hour worked to the NLACC. Effective June 1, 2024, Employee deduction is \$0.18 per hour worked.

⁶ NECA members only.

⁷ Workers' Comp Bureau basic rate that covers costs & claims only (as of 1/1/95 insurance carriers set own rates) Eff. 5/2006 @ 45.30/100 (Code 5140 = \$24); \$7.31/100 (Code 5190 = \$24).

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.



HOURLY COST DATA SHEET

Prepared by
Northern California Chapter, NECA

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

Journeyman "P" Rate
Period of June 1, 2024 through May 31, 2025
(Based on Journeyman Rate of \$59.06 per hour)

| | JOURNEYMAN | | | SUB FOREMAN | | | FOREMAN | | | GENERAL FOREMAN | | | 45T | | | 45T | | | 51T | | | 54T | | | 52T | | | 66T | | | 65T | | | 70T | | | 75T | | | 80T | | | | | |
|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|-----------------|---------------|---------------|---------------|--------------|--------------|---------------|--------------|--------------|---------------|--------------|---------------|---------------|--------------|---------------|---------------|--------------|---------------|---------------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|--------------|---------------|---------------|--------------|---------------|---------------|-------|------|------|
| | 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 | | | | | | | | | |
| | 59.06 | 88.59 | 118.12 | 62.75 | 94.13 | 125.50 | 67.92 | 101.88 | 135.84 | 76.78 | 115.17 | 153.56 | 26.58 | 39.87 | 53.15 | 28.35 | 42.52 | 56.70 | 30.12 | 45.18 | 60.24 | 31.89 | 47.84 | 63.78 | 33.66 | 50.50 | 67.33 | 35.44 | 53.15 | 70.87 | 38.39 | 57.58 | 76.78 | 41.34 | 62.01 | 82.68 | 44.30 | 66.44 | 88.59 | 47.25 | 70.87 | 94.50 | | | |
| Wages ¹ | 59.06 | 88.59 | 118.12 | 62.75 | 94.13 | 125.50 | 67.92 | 101.88 | 135.84 | 76.78 | 115.17 | 153.56 | 26.58 | 39.87 | 53.15 | 28.35 | 42.52 | 56.70 | 30.12 | 45.18 | 60.24 | 31.89 | 47.84 | 63.78 | 33.66 | 50.50 | 67.33 | 35.44 | 53.15 | 70.87 | 38.39 | 57.58 | 76.78 | 41.34 | 62.01 | 82.68 | 44.30 | 66.44 | 88.59 | 47.25 | 70.87 | 94.50 | | | |
| 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 | 7.50 | 7.50 | 7.50 | 7.50 | 7.50 | 7.50 | 7.50 | 7.50 | 7.50 | 7.50 | 7.50 | 7.50 | 7.50 | 7.50 | 7.50 | 7.50 | 7.50 | 7.50 | 7.50 | 7.50 | 7.50 | 7.50 | 7.50 | 7.50 | 7.50 | | |
| Adjusted Hourly Rate | 51.56 | 81.09 | 110.62 | 55.25 | 86.63 | 118.00 | 60.42 | 94.38 | 128.34 | 69.28 | 107.67 | 146.06 | 26.58 | 39.87 | 53.15 | 28.35 | 42.52 | 56.70 | 22.62 | 37.68 | 52.74 | 24.39 | 40.34 | 56.28 | 26.16 | 43.00 | 59.83 | 27.94 | 45.65 | 63.37 | 30.89 | 50.08 | 69.28 | 33.84 | 54.51 | 75.18 | 36.80 | 58.94 | 81.09 | 39.75 | 63.37 | 87.00 | | | |
| Health Fund | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | | |
| VEBA ² | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | |
| Defined Benefit Pension ³ | 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 | |
| Profit Sharing Pension ⁴ | 8.90 | 8.90 | 8.90 | 8.90 | 8.90 | 8.90 | 8.90 | 8.90 | 8.90 | 8.90 | 8.90 | 8.90 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8.90 | 8.90 | 8.90 | 8.90 | 8.90 | 8.90 | 8.90 | 8.90 | 8.90 | 8.90 | 8.90 | 8.90 | 8.90 | 8.90 | 8.90 | 8.90 | 8.90 | 8.90 | 8.90 | 8.90 | 8.90 | 8.90 | 8.90 | 8.90 | 8.90 | 8.90 | 8.90 |
| Apprenticeship Fund (\$1.88 per hour worked) | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 |
| National Pension NEBF (1% of Total Gross Payroll) | 1.77 | 2.66 | 3.54 | 1.88 | 2.82 | 3.77 | 2.04 | 3.06 | 4.08 | 2.30 | 3.46 | 4.61 | 0.80 | 1.20 | 1.59 | 0.85 | 1.28 | 1.70 | 0.90 | 1.36 | 1.81 | 0.96 | 1.44 | 1.91 | 1.01 | 1.51 | 2.02 | 1.06 | 1.59 | 2.13 | 1.15 | 1.73 | 2.30 | 1.24 | 1.86 | 2.48 | 1.33 | 1.99 | 2.66 | 1.42 | 2.13 | 2.83 | | | |
| Contract Admin. Trust Fund (1-33% of Total Gross Payroll) | 0.79 | 1.18 | 1.57 | 0.83 | 1.25 | 1.67 | 0.90 | 1.35 | 1.81 | 1.02 | 1.53 | 2.04 | 0.35 | 0.53 | 0.71 | 0.38 | 0.57 | 0.75 | 0.40 | 0.60 | 0.80 | 0.42 | 0.64 | 0.85 | 0.45 | 0.67 | 0.90 | 0.47 | 0.71 | 0.94 | 0.51 | 0.77 | 1.02 | 0.55 | 0.82 | 1.10 | 0.59 | 0.88 | 1.18 | 0.63 | 0.94 | 1.26 | | | |
| Labour 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 | |
| Industry Fund (1% of Total Gross Payroll) | 0.59 | 0.89 | 1.18 | 0.63 | 0.94 | 1.26 | 0.68 | 1.02 | 1.36 | 0.77 | 1.15 | 1.54 | 0.27 | 0.40 | 0.53 | 0.28 | 0.43 | 0.57 | 0.30 | 0.45 | 0.60 | 0.32 | 0.48 | 0.64 | 0.34 | 0.50 | 0.67 | 0.35 | 0.53 | 0.71 | 0.38 | 0.58 | 0.77 | 0.41 | 0.62 | 0.83 | 0.44 | 0.66 | 0.89 | 0.47 | 0.71 | 0.94 | | | |
| Association Dues ⁶ (0.6% of Total Gross Payroll) | 0.35 | 0.53 | 0.71 | 0.38 | 0.56 | 0.75 | 0.41 | 0.61 | 0.82 | 0.46 | 0.69 | 0.92 | 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 | 0.21 | 0.32 | 0.43 | 0.23 | 0.35 | 0.46 | 0.25 | 0.37 | 0.50 | 0.27 | 0.40 | 0.53 | 0.28 | 0.43 | 0.57 | | | |
| Subtotal | 90.63 | 121.91 | 153.19 | 94.54 | 127.78 | 161.01 | 100.02 | 135.99 | 171.96 | 109.40 | 150.07 | 190.73 | 46.32 | 60.40 | 74.48 | 48.20 | 63.21 | 78.33 | 59.98 | 75.93 | 91.88 | 61.85 | 78.75 | 95.64 | 63.73 | 81.56 | 99.30 | 65.61 | 84.38 | 103.14 | 68.74 | 89.07 | 109.40 | 71.86 | 93.76 | 115.66 | 74.99 | 98.45 | 121.91 | 78.12 | 103.14 | 128.17 | | | |
| Soc. Sec. 7.65% (FICA) applied to max. of \$137,200 earnings (Eff. 1/1/20) | 3.94 | 6.30 | 8.46 | 4.23 | 6.63 | 9.03 | 4.62 | 7.22 | 9.82 | 5.30 | 8.24 | 11.17 | 2.03 | 3.05 | 4.07 | 2.17 | 3.25 | 4.34 | 1.73 | 2.88 | 4.03 | 1.87 | 3.09 | 4.31 | 2.00 | 3.29 | 4.58 | 2.14 | 3.49 | 4.85 | 2.36 | 3.83 | 5.30 | 2.59 | 4.17 | 5.75 | 2.81 | 4.51 | 6.20 | 3.04 | 4.85 | 6.66 | | | |
| Federal Unemployment Tax 0.6% (applied to max. of \$7,000 earnings) | 0.31 | 0.49 | 0.66 | 0.33 | 0.52 | 0.71 | 0.36 | 0.57 | 0.77 | 0.42 | 0.65 | 0.88 | 0.16 | 0.24 | 0.32 | 0.17 | 0.26 | 0.34 | 0.14 | 0.23 | 0.32 | 0.15 | 0.24 | 0.34 | 0.16 | 0.26 | 0.36 | 0.17 | 0.27 | 0.38 | 0.19 | 0.30 | 0.42 | 0.20 | 0.33 | 0.45 | 0.22 | 0.35 | 0.49 | 0.24 | 0.38 | 0.52 | | | |
| Worker's Compensation ⁷ - \$5.30/\$2.31 per \$100 of Straight Time Payroll | 2.73 | 2.73 | 2.73 | 5.87 | 5.87 | 5.87 | 6.42 | 6.42 | 6.42 | 7.36 | 7.36 | 7.36 | 2.82 | 2.82 | 2.82 | 3.01 | 3.01 | 3.01 | 4.04 | 4.04 | 4.04 | 2.59 | 2.59 | 2.59 | 2.78 | 2.78 | 2.78 | 2.97 | 2.97 | 2.97 | 3.28 | 3.28 | 3.28 | 3.59 | 3.59 | 3.59 | 3.91 | 3.91 | 3.91 | 4.22 | 4.22 | 4.22 | 4.22 | 4.22 | 4.22 |
| Liability ⁸ \$6.00 per \$100 of Straight Time Payroll | 3.09 | 3.09 | 3.09 | 3.32 | 3.32 | 3.32 | 3.63 | 3.63 | 3.63 | 4.16 | 4.16 | 4.16 | 1.59 | 1.59 | 1.59 | 1.70 | 1.70 | 1.70 | 1.36 | 1.36 | 1.36 | 1.46 | 1.46 | 1.46 | 1.57 | 1.57 | 1.57 | 1.68 | 1.68 | 1.68 | 1.85 | 1.85 | 1.85 | 2.03 | 2.03 | 2.03 | 2.21 | 2.21 | 2.21 | 2.38 | 2.38 | 2.38 | 2.38 | 2.38 | |
| State Unemployment ⁹ - 5.4% (applied to max. of \$7,000 earnings) | 2.78 | 4.38 | 5.97 | 2.98 | 4.68 | 6.37 | 3.26 | 5.10 | 6.93 | 3.74 | 5.81 | 7.89 | 1.44 | 2.15 | 2.87 | 1.53 | 2.30 | 3.06 | 1.22 | 2.03 | 2.85 | 1.32 | 2.18 | 3.04 | 1.41 | 2.32 | 3.23 | 1.51 | 2.47 | 3.42 | 1.67 | 2.70 | 3.74 | 1.83 | 2.94 | 4.06 | 1.99 | 3.18 | 4.38 | 2.15 | 3.42 | 4.70 | | | |
| State Employment Training Fund 0.4% (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 | 0.15 | 0.03 | 0.04 | 0.05 | 0.03 | 0.04 | 0.06 | 0.02 | 0.04 | 0.05 | 0.02 | 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 | 0.08 | 0.04 | 0.06 | 0.08 | 0.04 | 0.06 | 0.09 | | | |
| DIRECT COST Per Hour | 103.55 | 138.89 | 174.23 | 111.32 | 148.87 | 186.42 | 118.37 | 159.01 | 199.45 | 130.44 | 176.38 | 222.33 | 54.39 | 70.30 | 86.20 | 56.81 | 72.77 | 90.74 | 68.48 | 86.50 | 104.53 | 69.26 | 88.35 | 107.43 | 71.68 | 91.82 | 111.97 | 74.09 | 95.30 | 116.50 | 78.12 | 101.09 | 124.06 | 82.14 | 106.88 | 131.62 | 86.17 | 112.67 | 139.18 | 90.19 | 118.46 | 146.74 | | | |

The June 1, 2024 increase of \$1.94 was allocated as follows: \$3.00 to the Wage, \$0.25 to the Health & Welfare, \$0.20 to the Profit Sharing Plan, and \$0.50 to the Training Facility Fund Corp. (FFFC).

Revised May 16, 2024

¹ Future Increases: June 1, 2025 - \$3.95 ; June 1, 2026 - \$3.70 ; June 1, 2027 - \$3.70.
² VEBA default is \$1.00 per hour. Employees may elect to deduct an additional \$1.00, \$3.00 or \$5.00 amount from their wage to increase the VEBA Contribution.
³ No pension contribution for first and second period apprentices.
⁴ Apprenticeship Fund - Effective June 1, 2024, \$0.88 will be allocated to the Joint Apprenticeship Training Trust (JATT) and \$1.00 will be allocated to the Training Facility Fund Corporation (FFFC)
⁵ Employer contribution of \$0.23 per hour worked to LMCF and \$0.01 per hour worked to the NLMCC. Effective June 1, 2024, Employee deduction is \$0.18 per hour worked.
⁶ NECA members only.
⁷ Workers' Comp Bureau basic rate that covers costs & claims only (as of 1/1/95 insurance carriers set own rates) Eff. 5/2/2006 @ \$5.30/\$100 (Code 5140 >=524); \$7.31/\$100 (Code 5190 <524).
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.



HOURLY COST DATA SHEET

Prepared by
Northern California Chapter, NECA

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

Journeyman "G" Rate
Period of June 1, 2024 through May 31, 2025
(Based on Journeyman Rate of \$59.06 per hour)

| | JOURNEYMAN | | | SUB FOREMAN | | | FOREMAN | | | GENERAL FOREMAN | | | 45T | | | 45E | | | 51T | | | 54T | | | 52T | | | 66T | | | 65T | | | 70T | | | 75T | | | 80T | | | | |
|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|-----------------|---------------|---------------|---------------|--------------|--------------|---------------|--------------|--------------|---------------|--------------|---------------|---------------|--------------|---------------|---------------|--------------|---------------|---------------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|--------------|---------------|---------------|--------------|---------------|---------------|-------|-------|
| | 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 | | | | | | | | |
| | 59.06 | 88.59 | 118.12 | 62.75 | 94.13 | 125.50 | 67.92 | 101.88 | 135.84 | 76.78 | 115.17 | 153.56 | 26.58 | 39.87 | 53.15 | 28.35 | 42.52 | 56.70 | 30.12 | 45.18 | 60.24 | 31.89 | 47.84 | 63.78 | 33.66 | 50.50 | 67.33 | 35.44 | 53.15 | 70.87 | 38.39 | 57.58 | 76.78 | 41.34 | 62.01 | 82.68 | 44.30 | 66.44 | 88.59 | 47.25 | 70.87 | 94.50 | | |
| Wages ¹ | 59.06 | 88.59 | 118.12 | 62.75 | 94.13 | 125.50 | 67.92 | 101.88 | 135.84 | 76.78 | 115.17 | 153.56 | 26.58 | 39.87 | 53.15 | 28.35 | 42.52 | 56.70 | 30.12 | 45.18 | 60.24 | 31.89 | 47.84 | 63.78 | 33.66 | 50.50 | 67.33 | 35.44 | 53.15 | 70.87 | 38.39 | 57.58 | 76.78 | 41.34 | 62.01 | 82.68 | 44.30 | 66.44 | 88.59 | 47.25 | 70.87 | 94.50 | | |
| Variable 401(k) Pension Rate | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | | |
| Adjusted Hourly Rate | 50.06 | 79.59 | 109.12 | 53.75 | 85.13 | 116.50 | 58.92 | 92.88 | 126.84 | 67.78 | 106.17 | 144.56 | 26.58 | 39.87 | 53.15 | 28.35 | 42.52 | 56.70 | 21.12 | 36.18 | 51.24 | 22.89 | 38.84 | 54.78 | 24.66 | 41.50 | 58.33 | 26.44 | 44.15 | 61.87 | 29.39 | 48.58 | 67.78 | 31.34 | 51.01 | 71.68 | 35.30 | 57.44 | 79.59 | 38.25 | 61.87 | 85.50 | | |
| Health Fund | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | | |
| VEBA ² | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | |
| Defined Benefit Pension ³ | 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 | |
| Profit Sharing Pension ⁴ | 10.40 | 10.40 | 10.40 | 10.40 | 10.40 | 10.40 | 10.40 | 10.40 | 10.40 | 10.40 | 10.40 | 10.40 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 10.40 | 10.40 | 10.40 | 10.40 | 10.40 | 10.40 | 10.40 | 10.40 | 10.40 | 10.40 | 10.40 | 10.40 | 10.40 | 10.40 | 10.40 | 10.40 | 10.40 | 10.40 | 10.40 | 10.40 | 10.40 | 10.40 | 10.40 | 10.40 | 10.40 | 10.40 |
| Apprenticeship Fund (\$1.88 per hour worked) | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 |
| National Pension NEBF (1% of Total Gross Payroll) | 1.77 | 2.66 | 3.54 | 1.88 | 2.82 | 3.77 | 2.04 | 3.06 | 4.08 | 2.30 | 3.46 | 4.61 | 0.80 | 1.20 | 1.59 | 0.85 | 1.28 | 1.70 | 0.90 | 1.36 | 1.81 | 0.96 | 1.44 | 1.91 | 1.01 | 1.51 | 2.02 | 1.06 | 1.59 | 2.13 | 1.15 | 1.73 | 2.30 | 1.24 | 1.86 | 2.48 | 1.33 | 1.99 | 2.66 | 1.42 | 2.13 | 2.83 | | |
| Contract Admin. Trust Fund (1-33% of Total Gross Payroll) | 0.79 | 1.18 | 1.57 | 0.83 | 1.25 | 1.67 | 0.90 | 1.35 | 1.81 | 1.02 | 1.53 | 2.04 | 0.35 | 0.53 | 0.71 | 0.38 | 0.57 | 0.75 | 0.40 | 0.60 | 0.80 | 0.42 | 0.64 | 0.85 | 0.45 | 0.67 | 0.90 | 0.47 | 0.71 | 0.94 | 0.51 | 0.77 | 1.02 | 0.55 | 0.82 | 1.10 | 0.59 | 0.88 | 1.18 | 0.63 | 0.94 | 1.26 | | |
| Labour 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 | |
| Industry Fund (1% of Total Gross Payroll) | 0.59 | 0.89 | 1.18 | 0.63 | 0.94 | 1.26 | 0.68 | 1.02 | 1.36 | 0.77 | 1.15 | 1.54 | 0.27 | 0.40 | 0.53 | 0.28 | 0.43 | 0.57 | 0.30 | 0.45 | 0.60 | 0.32 | 0.48 | 0.64 | 0.34 | 0.50 | 0.67 | 0.35 | 0.53 | 0.71 | 0.38 | 0.58 | 0.77 | 0.41 | 0.62 | 0.83 | 0.44 | 0.66 | 0.89 | 0.47 | 0.71 | 0.94 | | |
| Association Dues ⁶ (0.6% of Total Gross Payroll) | 0.35 | 0.53 | 0.71 | 0.38 | 0.56 | 0.75 | 0.41 | 0.61 | 0.82 | 0.46 | 0.69 | 0.92 | 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 | 0.21 | 0.32 | 0.43 | 0.23 | 0.35 | 0.46 | 0.25 | 0.37 | 0.50 | 0.27 | 0.40 | 0.53 | 0.28 | 0.43 | 0.57 | | |
| Subtotal | 90.63 | 121.91 | 153.19 | 94.54 | 127.78 | 161.01 | 100.02 | 135.99 | 171.96 | 109.40 | 150.07 | 190.73 | 46.32 | 60.40 | 74.48 | 48.20 | 63.21 | 78.33 | 59.98 | 75.93 | 91.88 | 61.85 | 78.75 | 95.64 | 63.73 | 81.56 | 99.30 | 65.61 | 84.38 | 103.14 | 68.74 | 89.07 | 109.40 | 71.86 | 93.76 | 115.66 | 74.99 | 98.45 | 121.91 | 78.12 | 103.14 | 128.17 | | |
| Soc. Sec. 7.65% (FICA) applied to max. of \$137,200 earnings (Eff. 1/1/20) | 3.83 | 6.09 | 8.35 | 4.11 | 6.51 | 8.91 | 4.51 | 7.11 | 9.70 | 5.19 | 8.12 | 11.06 | 2.03 | 3.05 | 4.07 | 2.17 | 3.25 | 4.34 | 1.62 | 2.77 | 3.92 | 1.75 | 2.97 | 4.19 | 1.89 | 3.17 | 4.46 | 2.02 | 3.38 | 4.73 | 2.25 | 3.72 | 5.19 | 2.47 | 4.06 | 5.64 | 2.70 | 4.39 | 6.09 | 2.93 | 4.73 | 6.54 | | |
| Federal Unemployment Tax 0.6% (applied to max. of \$7,000 earnings) | 0.30 | 0.48 | 0.65 | 0.32 | 0.51 | 0.70 | 0.35 | 0.56 | 0.76 | 0.41 | 0.64 | 0.87 | 0.16 | 0.24 | 0.32 | 0.17 | 0.26 | 0.34 | 0.13 | 0.22 | 0.31 | 0.14 | 0.23 | 0.33 | 0.15 | 0.25 | 0.35 | 0.16 | 0.26 | 0.37 | 0.18 | 0.29 | 0.41 | 0.19 | 0.32 | 0.44 | 0.21 | 0.34 | 0.48 | 0.23 | 0.37 | 0.51 | | |
| Worker's Compensation ⁷ - \$5.30/\$2.31 per \$100 of Straight Time Payroll | 2.65 | 2.65 | 2.65 | 5.71 | 5.71 | 5.71 | 6.26 | 6.26 | 6.26 | 7.20 | 7.20 | 7.20 | 2.82 | 2.82 | 2.82 | 3.01 | 3.01 | 3.01 | 3.77 | 3.77 | 3.77 | 4.08 | 4.08 | 4.08 | 2.62 | 2.62 | 2.62 | 2.81 | 2.81 | 2.81 | 3.12 | 3.12 | 3.12 | 3.43 | 3.43 | 3.43 | 3.75 | 3.75 | 3.75 | 4.06 | 4.06 | 4.06 | 4.37 | 4.37 |
| Liability ⁸ \$6.00 per \$100 of Straight Time Payroll | 3.00 | 3.00 | 3.00 | 3.23 | 3.23 | 3.23 | 3.54 | 3.54 | 3.54 | 4.07 | 4.07 | 4.07 | 1.59 | 1.59 | 1.59 | 1.70 | 1.70 | 1.70 | 1.27 | 1.27 | 1.27 | 1.37 | 1.37 | 1.37 | 1.48 | 1.48 | 1.48 | 1.59 | 1.59 | 1.59 | 1.76 | 1.76 | 1.76 | 1.94 | 1.94 | 1.94 | 2.12 | 2.12 | 2.12 | 2.29 | 2.29 | 2.29 | 2.47 | 2.47 |
| State Unemployment ⁹ - 5.4% (applied to max. of \$7,000 earnings) | 2.70 | 4.30 | 5.89 | 2.90 | 4.60 | 6.29 | 3.18 | 5.02 | 6.85 | 3.66 | 5.73 | 7.81 | 1.44 | 2.15 | 2.87 | 1.53 | 2.30 | 3.06 | 1.14 | 1.95 | 2.77 | 1.24 | 2.10 | 2.96 | 1.33 | 2.24 | 3.15 | 1.43 | 2.38 | 3.34 | 1.59 | 2.62 | 3.66 | 1.75 | 2.86 | 3.98 | 1.91 | 3.10 | 4.30 | 2.07 | 3.34 | 4.62 | | |
| State Employment Training Fund 0.4% (applied to max. of \$7,000 earnings) | 0.05 | 0.08 | 0.11 | 0.05 | 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 | 0.06 | 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 | 0.04 | 0.06 | 0.08 | 0.04 | 0.06 | 0.09 | | |
| DIRRECT COST Per Hour | 103.17 | 138.51 | 173.86 | 110.87 | 148.42 | 185.97 | 117.91 | 158.55 | 199.20 | 129.99 | 175.93 | 221.87 | 54.39 | 70.30 | 86.20 | 56.81 | 73.77 | 90.74 | 67.92 | 85.94 | 103.96 | 70.46 | 89.54 | 108.63 | 71.22 | 91.37 | 111.51 | 73.64 | 94.84 | 116.05 | 77.66 | 100.63 | 123.60 | 81.69 | 106.42 | 131.16 | 85.71 | 112.22 | 138.72 | 89.74 | 118.01 | 146.28 | | |

The June 1, 2024 increase of \$1.94 was allocated as follows: \$3.00 to the Wage, \$0.25 to the Health & Welfare, \$0.20 to the Profit Sharing Plan, and \$0.50 to the Training Facility Fund Corp. (FFFC).

Revised May 16, 2024

¹ Future Increases: June 1, 2025 - \$3.95 ; June 1, 2026 - \$3.70 ; June 1, 2027 - \$3.70.

² VEBA default is \$1.00 per hour. Employees may elect to deduct an additional \$1.00, \$3.00 or \$5.00 amount from their wage to increase the VEBA Contribution.

³ No pension contribution for first and second period apprentices.

⁴ Apprenticeship Fund - Effective June 1, 2024, \$0.88 will be allocated to the Joint Apprenticeship Training Trust (JATT) and \$1.00 will be allocated to the Training Facility Fund Corporation (FFFC)

⁵ Employer contribution of \$0.23 per hour worked to LMCF and \$0.01 per hour worked to the NLMCC. Effective June 1, 2024, Employee deduction is \$0.18 per hour worked.

⁶ NECA members only.

⁷ Workers' Comp Bureau basic rate that covers costs & claims only (as of 1/1/95 insurance carriers set own rates) Eff. 5/2/2006 @ \$5.30/\$100 (Code 5140 >=524); 5/7/31/\$100 (Code 5190 <524).

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.



HOURLY COST DATA SHEET

Prepared by
Northern California Chapter, NECA

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

Journeyman "H" Rate
Period of June 1, 2024 through May 31, 2025
(Based on Journeyman Rate of \$59.06 per hour)

| | JOURNEYMAN | | | SUB FOREMAN | | | FOREMAN | | | GENERAL FOREMAN | | | 65T | | | 65E | | | 51T | | | 54T | | | 52T | | | 66T | | | 65T | | | 70T | | | 75T | | | 80T | | | | | |
|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|-----------------|---------------|---------------|---------------|--------------|--------------|---------------|--------------|--------------|---------------|--------------|---------------|---------------|--------------|---------------|---------------|--------------|---------------|---------------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|--------------|---------------|---------------|--------------|---------------|---------------|-------|-------|-------|
| | Straight Time | Time & ID | Double Time | Straight Time | Time & ID | Double Time | Straight Time | Time & ID | Double Time | Straight Time | Time & ID | Double Time | Straight Time | Time & ID | Double Time | Straight Time | Time & ID | Double Time | Straight Time | Time & ID | Double Time | Straight Time | Time & ID | Double Time | Straight Time | Time & ID | Double Time | Straight Time | Time & ID | Double Time | Straight Time | Time & ID | Double Time | Straight Time | Time & ID | Double Time | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Wages ¹ | 59.06 | 88.59 | 118.12 | 62.75 | 94.13 | 125.50 | 67.92 | 101.88 | 135.84 | 76.28 | 115.17 | 153.56 | 26.58 | 39.87 | 53.15 | 28.35 | 42.52 | 56.70 | 30.12 | 45.18 | 60.24 | 31.89 | 47.84 | 63.78 | 33.66 | 50.50 | 67.33 | 35.44 | 53.15 | 70.87 | 38.39 | 57.58 | 76.78 | 41.34 | 62.01 | 82.68 | 44.30 | 66.44 | 88.59 | 47.25 | 70.87 | 94.50 | | | |
| Variable 401(k) Pension Rate | 10.50 | 10.50 | 10.50 | 10.50 | 10.50 | 10.50 | 10.50 | 10.50 | 10.50 | 10.50 | 10.50 | 10.50 | 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 | 78.09 | 107.62 | 52.25 | 83.63 | 115.00 | 57.42 | 91.38 | 125.34 | 66.28 | 104.67 | 143.06 | 26.58 | 39.87 | 53.15 | 28.35 | 42.52 | 56.70 | 19.62 | 34.68 | 49.74 | 21.39 | 37.34 | 53.28 | 23.16 | 40.00 | 56.83 | 24.94 | 42.65 | 60.37 | 27.89 | 47.08 | 66.28 | 30.84 | 51.51 | 72.18 | 33.80 | 55.94 | 78.09 | 36.75 | 60.37 | 84.00 | | | |
| Health Fund | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | 15.05 | | | |
| VEBA ² | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | | | |
| Defined Benefit Pension ³ | 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 ⁴ | 11.90 | 11.90 | 11.90 | 11.90 | 11.90 | 11.90 | 11.90 | 11.90 | 11.90 | 11.90 | 11.90 | 11.90 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 11.90 | 11.90 | 11.90 | 11.90 | 11.90 | 11.90 | 11.90 | 11.90 | 11.90 | 11.90 | 11.90 | 11.90 | 11.90 | 11.90 | 11.90 | 11.90 | 11.90 | 11.90 | 11.90 | 11.90 | 11.90 | 11.90 | 11.90 | 11.90 | 11.90 | 11.90 | 11.90 |
| Apprenticeship Fund (\$1.88 per hour worked) | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 | 1.88 |
| National Pension NEBF (1% of Total Gross Payroll) | 1.77 | 2.66 | 3.54 | 1.88 | 2.82 | 3.77 | 2.04 | 3.06 | 4.08 | 2.30 | 3.46 | 4.61 | 0.80 | 1.20 | 1.59 | 0.85 | 1.28 | 1.70 | 0.90 | 1.36 | 1.81 | 0.96 | 1.44 | 1.91 | 1.01 | 1.51 | 2.02 | 1.06 | 1.59 | 2.13 | 1.15 | 1.73 | 2.30 | 1.24 | 1.86 | 2.48 | 1.33 | 1.99 | 2.66 | 1.42 | 2.13 | 2.83 | | | |
| Contract Admin. Trust Fund (1-33% of Total Gross Payroll) | 0.79 | 1.18 | 1.57 | 0.83 | 1.25 | 1.67 | 0.90 | 1.35 | 1.81 | 1.02 | 1.53 | 2.04 | 0.35 | 0.53 | 0.71 | 0.38 | 0.57 | 0.75 | 0.40 | 0.60 | 0.80 | 0.42 | 0.64 | 0.85 | 0.45 | 0.67 | 0.90 | 0.47 | 0.71 | 0.94 | 0.51 | 0.77 | 1.02 | 0.55 | 0.82 | 1.10 | 0.59 | 0.88 | 1.18 | 0.63 | 0.94 | 1.26 | | | |
| Labour 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) | 0.59 | 0.89 | 1.18 | 0.63 | 0.94 | 1.26 | 0.68 | 1.02 | 1.36 | 0.77 | 1.15 | 1.54 | 0.27 | 0.40 | 0.53 | 0.28 | 0.43 | 0.57 | 0.30 | 0.45 | 0.60 | 0.32 | 0.48 | 0.64 | 0.34 | 0.50 | 0.67 | 0.35 | 0.53 | 0.71 | 0.38 | 0.58 | 0.77 | 0.41 | 0.62 | 0.83 | 0.44 | 0.66 | 0.89 | 0.47 | 0.71 | 0.94 | | | |
| Association Dues ⁶ (0.6% of Total Gross Payroll) | 0.35 | 0.53 | 0.71 | 0.38 | 0.56 | 0.75 | 0.41 | 0.61 | 0.82 | 0.46 | 0.69 | 0.92 | 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 | 0.21 | 0.32 | 0.43 | 0.23 | 0.35 | 0.46 | 0.25 | 0.37 | 0.50 | 0.27 | 0.40 | 0.53 | 0.28 | 0.43 | 0.57 | | | |
| Subtotal | 90.63 | 121.91 | 153.19 | 94.54 | 127.78 | 161.01 | 100.02 | 135.99 | 171.96 | 109.40 | 150.07 | 190.73 | 46.32 | 60.40 | 74.48 | 48.20 | 63.21 | 78.33 | 59.98 | 75.93 | 91.88 | 61.85 | 78.75 | 95.64 | 63.73 | 81.56 | 99.30 | 65.61 | 84.38 | 103.14 | 68.74 | 89.07 | 109.40 | 71.86 | 93.76 | 115.66 | 74.99 | 98.45 | 121.91 | 78.12 | 103.14 | 128.17 | | | |
| Soc. Sec. 7.65% (FICA) applied to max. of \$137,200 earnings (Eff. 1/1/20) | 3.71 | 5.97 | 8.23 | 4.00 | 6.40 | 8.80 | 4.39 | 6.99 | 9.59 | 5.07 | 8.01 | 10.94 | 2.03 | 3.05 | 4.07 | 2.17 | 3.25 | 4.34 | 1.50 | 2.65 | 3.81 | 1.64 | 2.86 | 4.08 | 1.77 | 3.06 | 4.35 | 1.91 | 3.26 | 4.62 | 2.13 | 3.60 | 5.07 | 2.36 | 3.94 | 5.52 | 2.59 | 4.28 | 5.97 | 2.81 | 4.62 | 6.43 | | | |
| Federal Unemployment Tax 0.6% (applied to max. of \$7,000 earnings) | 0.29 | 0.47 | 0.65 | 0.31 | 0.50 | 0.69 | 0.34 | 0.55 | 0.75 | 0.40 | 0.63 | 0.86 | 0.16 | 0.24 | 0.32 | 0.17 | 0.26 | 0.34 | 0.12 | 0.21 | 0.30 | 0.13 | 0.22 | 0.32 | 0.14 | 0.24 | 0.34 | 0.15 | 0.26 | 0.36 | 0.17 | 0.28 | 0.40 | 0.19 | 0.31 | 0.43 | 0.20 | 0.34 | 0.47 | 0.22 | 0.36 | 0.50 | | | |
| Worker's Compensation ⁷ - \$5.30/\$2.31 per \$100 of Straight Time Payroll | 2.57 | 2.57 | 2.57 | 5.55 | 5.55 | 5.55 | 6.10 | 6.10 | 6.10 | 7.04 | 7.04 | 7.04 | 2.82 | 2.82 | 2.82 | 3.01 | 3.01 | 3.01 | 3.50 | 3.50 | 3.50 | 3.82 | 3.82 | 3.82 | 4.13 | 4.13 | 4.13 | 2.65 | 2.65 | 2.65 | 2.96 | 2.96 | 2.96 | 3.28 | 3.28 | 3.28 | 3.59 | 3.59 | 3.59 | 3.90 | 3.90 | 3.90 | | | |
| Liability ⁸ \$6.00 per \$100 of Straight Time Payroll | 2.91 | 2.91 | 2.91 | 3.14 | 3.14 | 3.14 | 3.45 | 3.45 | 3.45 | 3.98 | 3.98 | 3.98 | 1.59 | 1.59 | 1.59 | 1.70 | 1.70 | 1.70 | 1.18 | 1.18 | 1.18 | 1.28 | 1.28 | 1.28 | 1.39 | 1.39 | 1.39 | 1.50 | 1.50 | 1.50 | 1.67 | 1.67 | 1.67 | 1.85 | 1.85 | 1.85 | 2.03 | 2.03 | 2.03 | 2.20 | 2.20 | 2.20 | | | |
| State Unemployment ⁹ - 5.4% (applied to max. of \$7,000 earnings) | 2.62 | 4.22 | 5.81 | 2.82 | 4.52 | 6.21 | 3.10 | 4.93 | 6.77 | 3.58 | 5.65 | 7.73 | 1.44 | 2.15 | 2.87 | 1.53 | 2.30 | 3.06 | 1.06 | 1.87 | 2.69 | 1.16 | 2.02 | 2.88 | 1.25 | 2.16 | 3.07 | 1.35 | 2.30 | 3.26 | 1.51 | 2.54 | 3.58 | 1.67 | 2.78 | 3.90 | 1.82 | 3.02 | 4.22 | 1.98 | 3.26 | 4.54 | | | |
| State Employment Training Fund 0.4% (applied to max. of \$7,000 earnings) | 0.05 | 0.08 | 0.11 | 0.05 | 0.08 | 0.12 | 0.06 | 0.09 | 0.13 | 0.07 | 0.10 | 0.14 | 0.03 | 0.04 | 0.05 | 0.03 | 0.04 | 0.06 | 0.02 | 0.03 | 0.05 | 0.02 | 0.04 | 0.05 | 0.02 | 0.04 | 0.06 | 0.02 | 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 | | | |
| DIRRECT COST Per Hour | 102.80 | 138.14 | 173.48 | 110.41 | 147.96 | 185.51 | 117.45 | 158.10 | 198.74 | 129.53 | 175.47 | 221.42 | 54.39 | 70.30 | 86.20 | 56.81 | 73.77 | 90.74 | 67.35 | 85.38 | 103.40 | 69.90 | 88.88 | 108.06 | 72.44 | 92.58 | 112.73 | 73.18 | 94.39 | 115.59 | 77.21 | 100.18 | 123.15 | 81.23 | 105.97 | 130.71 | 85.26 | 111.76 | 138.27 | 89.28 | 117.55 | 145.83 | | | |

The June 1, 2024 increase of \$1.94 was allocated as follows: \$3.00 to the Wage, \$0.25 to the Health & Welfare, \$0.20 to the Profit Sharing Plan, and \$0.50 to the Training Facility Fund Corp. (FFFC).

Revised May 16, 2024

¹ Future Increases: June 1, 2025 - \$3.95 ; June 1, 2026 - \$3.70 ; June 1, 2027 - \$3.70.

² VEBA default is \$1.00 per hour. Employees may elect to deduct an additional \$1.00, \$3.00 or \$5.00 amount from their wage to increase the VEBA Contribution.

³ No pension contribution for first and second period apprentices.

⁴ Apprenticeship Fund - Effective June 1, 2024, \$0.88 will be allocated to the Joint Apprenticeship Training Trust (JATT) and \$1.00 will be allocated to the Training Facility Fund Corporation (FFFC)

⁵ Employer contribution of \$0.23 per hour worked to LMCF and \$0.01 per hour worked to the NLMCC. Effective June 1, 2024, Employee deduction is \$0.18 per hour worked.

⁶ NECA members only.

⁷ Workers' Comp Bureau basic rate that covers costs & claims only (as of 1/1/95 insurance carriers set own rates) Eff. 5/2/2006 @ \$5.30/\$100 (Code 5140 >=524); \$7.31/\$100 (Code 5190 <=24).

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.



HOURLY COST DATA SHEET

Prepared by Northern California Chapter, NECA

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

Journeyman "I" Rate
Period of June 1, 2024 through May 31, 2025
(Based on Journeyman Rate of \$59.06 per hour)

Table with columns for Job Roles (Journeyman, Sub Foreman, Foreman, General Foreman, etc.), Rate Types (Straight Time, Time & O, Double Time), and various cost components (Wages, Pension, Health Fund, etc.) across 24 different categories.

The June 1, 2024 increase of \$1.94 was allocated as follows: \$3.00 to the Wage, \$0.25 to the Health & Welfare, \$0.20 to the Profit Sharing Plan, and \$0.50 to the Training Facility Fund Corp. (FFC).

Revised May 16, 2024

* Future Increases: June 1, 2025 - \$3.95 ; June 1, 2026 - \$3.70 ; June 1, 2027 - \$3.70.
** VEBAs default to \$1.00 per hour. Employees may elect to deduct an additional \$1.00, \$3.00 or \$5.00 amount from their wage to increase the VEBAs Contribution.
*** No pension contribution for first and second period apprentices.
**** Apprenticeship Fund - Effective June 1, 2024, \$0.88 will be allocated to the Joint Apprenticeship Training Trust (JATT) and \$1.00 will be allocated to the Training Facility Fund Corporation (FFC)
***** Employer contribution of \$0.23 per hour worked to LMCF and \$0.01 per hour worked to the NLMCC. Effective June 1, 2024, Employee deduction is \$0.18 per hour worked.
***** NECA members only.
***** Workers' Comp Bureau basic rate that covers costs & claims only (as of 1/1/95 insurance carriers set own rates) EIf. \$2.006 @ \$5.30/\$100 (Code 5140 >=524); \$7.31/\$100 (Code 5190 <524).
***** Public Liability rate(s) are for "Operations" only. Serious consideration should be given to other coverage, especially Complete Operations and "Contractual" coverages.
***** Average.