



# HOURLY COST DATA SHEET

Prepared By  
Northern California Chapter, NECA

IBEW Electricians - Mariposa, Merced, Stanislaus and Tuolumne Counties (Local Union 684)

Period of December 1, 2024 through May 31, 2025  
(Based on Journeyman Rate of \$48.50 per hour)

	JOURNEYMAN			SUB-FOREMAN			FOREMAN			GENERAL FOREMAN			45%			50%			60%			70%			80%			90%			
	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 <sup>1</sup>	48.50	72.75	97.00	53.35	80.03	106.70	58.20	87.30	116.40	63.05	94.58	126.10	21.83	32.75	43.66	24.25	36.38	48.50	29.40	43.65	58.20	33.95	50.93	67.90	38.80	58.20	77.60	43.65	65.48	87.30	
Health Fund	13.28	13.28	13.28	13.28	13.28	13.28	13.28	13.28	13.28	13.28	13.28	13.28	13.28	13.28	13.28	13.28	13.28	13.28	13.28	13.28	13.28	13.28	13.28	13.28	13.28	13.28	13.28	13.28	13.28	13.28	13.28
Local Pension A <sup>2</sup>	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	0.00	0.00	0.00	0.00	0.00	0.00	5.55	5.55	5.55	6.48	6.48	6.48	7.40	7.40	7.40	8.33	8.33	8.33	
Local Pension B <sup>2</sup>	3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70	0.00	0.00	0.00	0.00	0.00	0.00	2.22	2.22	2.22	2.59	2.59	2.59	2.96	2.96	2.96	3.33	3.33	3.33	
Education Trust <sup>3</sup>	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	
Labor-Management Cooperative Trust	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	
National LMCC	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	
National Pension NEBF (3% of Total Gross Payroll)	1.46	2.18	2.91	1.60	2.40	3.20	1.75	2.62	3.49	1.89	2.84	3.78	0.65	0.98	1.31	0.73	1.09	1.46	0.87	1.31	1.75	1.02	1.53	2.04	1.16	1.75	2.33	1.31	1.96	2.62	
Contract Admin. Fund (1.5% of Total Gross Payroll)	0.73	1.09	1.46	0.80	1.20	1.60	0.87	1.31	1.75	0.95	1.42	1.89	0.33	0.49	0.65	0.36	0.55	0.73	0.44	0.65	0.87	0.51	0.76	1.02	0.58	0.87	1.16	0.65	0.98	1.31	
NECA Service Charge <sup>4</sup> (0.5% of Total Gross Payroll)	0.24	0.36	0.49	0.27	0.40	0.53	0.29	0.44	0.58	0.32	0.47	0.63	0.11	0.16	0.22	0.12	0.18	0.24	0.15	0.22	0.29	0.17	0.25	0.34	0.19	0.29	0.39	0.22	0.33	0.44	
<b>Subtotal</b>	<b>80.12</b>	<b>105.57</b>	<b>131.05</b>	<b>85.21</b>	<b>113.22</b>	<b>141.22</b>	<b>90.30</b>	<b>120.86</b>	<b>151.41</b>	<b>95.40</b>	<b>128.50</b>	<b>161.59</b>	<b>39.16</b>	<b>50.62</b>	<b>62.08</b>	<b>41.70</b>	<b>54.44</b>	<b>67.17</b>	<b>54.57</b>	<b>69.84</b>	<b>85.12</b>	<b>60.96</b>	<b>78.78</b>	<b>96.61</b>	<b>67.33</b>	<b>87.71</b>	<b>108.08</b>	<b>73.73</b>	<b>96.65</b>	<b>119.57</b>	
Soc. Sec. 7.65% (FICA) applied to max. of \$137,700 earnings (eff. 1/1/20)	3.71	5.57	7.42	4.08	6.12	8.16	4.45	6.68	8.90	4.82	7.24	9.65	1.67	2.51	3.34	1.86	2.78	3.71	2.23	3.34	4.45	2.60	3.90	5.19	2.97	4.45	5.94	3.34	5.01	6.68	
Federal Unemployment Tax 0.6% (applied to max. of \$7,000 earnings)	0.29	0.44	0.58	0.32	0.48	0.64	0.35	0.52	0.70	0.38	0.57	0.76	0.13	0.20	0.26	0.15	0.22	0.29	0.17	0.26	0.35	0.20	0.31	0.41	0.23	0.35	0.47	0.26	0.39	0.52	
Worker's Compensation <sup>5</sup> - \$5.30/\$7.31 per \$100 of Straight Time Payroll	2.57	2.57	2.57	2.83	2.83	2.83	3.08	3.08	3.08	3.34	3.34	3.34	1.16	1.16	1.16	1.29	1.29	1.29	1.54	1.54	1.54	1.80	1.80	1.80	2.06	2.06	2.06	2.31	2.31	2.31	
Liability Insurance <sup>6</sup> \$6.00 per \$100 of Straight Time Payroll	2.91	2.91	2.91	3.20	3.20	3.20	3.49	3.49	3.49	3.78	3.78	3.78	1.31	1.31	1.31	1.46	1.46	1.46	1.75	1.75	1.75	2.04	2.04	2.04	2.33	2.33	2.33	2.62	2.62	2.62	
State Unemployment - 5.41% <sup>8</sup> (applied to max. of \$7,000 earnings)	2.62	3.93	5.24	2.88	4.32	5.76	3.14	4.71	6.39	3.40	5.11	6.81	1.18	1.77	2.36	1.31	1.96	2.62	1.57	2.36	3.14	1.83	2.75	3.67	2.10	3.14	4.19	2.36	3.54	4.71	
State Employment Training Fund 0.1% (applied to max. of \$7,000 earnings)	0.05	0.07	0.10	0.05	0.08	0.11	0.06	0.09	0.12	0.06	0.09	0.13	0.02	0.03	0.04	0.02	0.04	0.05	0.03	0.04	0.06	0.03	0.05	0.07	0.04	0.06	0.08	0.04	0.07	0.09	
<b>DIRECT COST Per Hour</b>	<b>92.27</b>	<b>121.05</b>	<b>149.86</b>	<b>98.57</b>	<b>130.25</b>	<b>161.92</b>	<b>104.88</b>	<b>139.44</b>	<b>173.99</b>	<b>111.19</b>	<b>148.63</b>	<b>186.05</b>	<b>44.63</b>	<b>57.99</b>	<b>70.55</b>	<b>47.78</b>	<b>62.18</b>	<b>76.58</b>	<b>61.86</b>	<b>79.13</b>	<b>96.41</b>	<b>69.46</b>	<b>89.62</b>	<b>109.78</b>	<b>77.05</b>	<b>100.10</b>	<b>123.14</b>	<b>84.67</b>	<b>110.59</b>	<b>136.51</b>	
Subject to rate approval & experience modification	Revised October 15, 2024																														

The December 1, 2024 Increase of \$1.50 was allocated as follows: \$1.00 to the Wage, \$0.25 to the Health & Welfare, \$0.25 to the Local Pension. During negotiations, Management and Labor agreed to increase the LMCC by \$0.10 and increase the Training Trust Building Fund (Education Trust) by \$0.20.

<sup>1</sup>Future Increases: June 1, 2025 - \$3.65; June 1, 2026 - \$3.65.

<sup>2</sup>Local Pension - Apprentice pension contributions begin when apprentices reach 55%. Apprentices shall receive % Pension contribution at same % used to compute wage rate.

Note: During 12/1/15 allocation - Part A Pension moved \$4.50 of uncoupled monies to part B Pension and added \$0.3 to Part A with \$1.00 uncoupled for an additional 2 years (S: 12/1/17). Part B Pension was increased by \$1.50

<sup>3</sup>Effective June 1, 2021, \$0.30 of the LMCT was moved to the Education Trust. Further, a Training Trust Building Fund was established. As of June 1, 2024, the Education Trust contribution is \$1.70/hour and the Building Fund contribution is \$0.50/hour.

<sup>4</sup>Effective June 1, 2024, the Apprentice Percentages were adjusted to 45%, 50%, 60%, 70%, 80% and 90%

<sup>5</sup>NECA members only

<sup>6</sup>Workers' Comp Bureau basic rate covers costs & claims only (as of 1/1/97 insurance carriers set own rates) - Eff. 5/2006 @ \$5.30/\$100 (Code 5140 >\$20); \$7.31/\$100 (Code 5190 <=\$20).

<sup>7</sup>Public Liability rate(s) are for "Operations" only. Serious consideration should be given to other coverage, especially Complete Operations and "Contractual" coverages.

<sup>8</sup>Average