



HOURLY COST DATA SHEET

Prepared By
Northern California Chapter, NECA

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

Period of June 1, 2025 through May 31, 2026
(Based on Journeyman Rate of \$51.00 per hour)

	JOURNEYMAN	SUB-FOREMAN	FOREMAN	GENERAL FOREMAN	APPRENTICES ¹					
	Straight Time	Straight Time	Straight Time	Straight Time	45% Straight Time	50% Straight Time	60% Straight Time	70% Straight Time	80% Straight Time	90% Straight Time
Wages ¹	51.00	56.10	61.20	66.30	22.95	25.50	30.60	35.70	40.80	45.90
Health Fund	13.53	13.53	13.53	13.53	13.53	13.53	13.53	13.53	13.53	13.53
Local Pension A ²	9.50	9.50	9.50	9.50	0.00	0.00	5.70	6.65	7.60	8.55
Local Pension B ²	4.35	4.35	4.35	4.35	0.00	0.00	2.61	3.05	3.48	3.92
Education Trust ³	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
National LMCC	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)	1.53	1.68	1.84	1.99	0.69	0.77	0.92	1.07	1.22	1.38
Contract Admin. Fund (1.5% of Total Gross Payroll)	0.77	0.84	0.92	0.99	0.34	0.38	0.46	0.54	0.61	0.69
NECA Service Charge ⁵ (0.5% of Total Gross Payroll)	0.26	0.28	0.31	0.33	0.11	0.13	0.15	0.18	0.20	0.23
Subtotal	83.90	89.24	94.61	99.95	40.58	43.27	56.93	63.68	70.40	77.16
Soc. Sec. 7.65% (FICA) applied to max. of \$137,700 earnings (eff. 1/1/20)	3.90	4.29	4.68	5.07	1.76	1.95	2.34	2.73	3.12	3.51
Federal Unemployment Tax 0.6% (applied to max. of \$7,000 earnings)	0.31	0.34	0.37	0.40	0.14	0.15	0.18	0.21	0.24	0.28
Worker's Compensation ⁶ - \$5.30/\$7.31 per \$100 of Straight Time Payroll	2.70	2.97	3.24	3.51	1.22	1.35	1.62	1.89	2.16	2.43
Liability Insurance ⁷ \$6.00 per \$100 of Straight Time Payroll	3.06	3.37	3.67	3.98	1.38	1.53	1.84	2.14	2.45	2.75
State Unemployment - 5.4% ⁸ (applied to max. of \$7,000 earnings)	2.75	3.03	3.30	3.58	1.24	1.38	1.65	1.93	2.20	2.48
State Employment Training Fund 0.1% (applied to max. of \$7,000 earnings)	0.05	0.06	0.06	0.07	0.02	0.03	0.03	0.04	0.04	0.05
DIRECT COST Per Hour	96.67	103.29	109.94	116.56	46.33	49.66	64.59	72.62	80.62	88.66
Subject to rate approval & experience modification	Revised April 10, 2025									

The June 1, 2025 Increase of \$3.65 was allocated as follows: \$2.50 to the Wage, \$0.25 to the Health & Welfare, \$0.25 to the Local Pension Plan A and \$0.65 to the Local Pension Plan B.

¹Future Increase: June 1, 2026 - \$3.65

²Local 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 \$.50 of the original \$1.50 of uncoupled monies to part B Pension and added \$.03 to Part A with \$1.00 uncoupled for an additional 2 years (S: 12/1/17). Part B Pension was increased by \$.50

³Effective 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.

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

⁵NECA members only

⁶Workers' 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).

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

⁸Average