



HOURLY COST DATA SHEET

Prepared By
Northern California Chapter, NECA

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

Journeyman "A" Rate

Period of June 1, 2025 through May 31, 2026
(Based on Journeyman Rate of \$61.56 per hour)

	JOURNEYMAN	SUB FOREMAN	FOREMAN	GENERAL FOREMAN	APPRENTICES (5-YEAR PROGRAM)									
					45%	48%	51%	54%	57%	60%	65%	70%	75%	80%
	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time
Wages ¹	61.56	65.41	70.79	80.03	27.70	29.55	31.40	33.24	35.09	36.94	40.01	43.09	46.17	49.25
Health Fund	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50
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
Defined Benefit Pension ³	9.00	9.00	9.00	9.00	0.00	0.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
Profit Sharing Pension ³	1.40	1.40	1.40	1.40	0.00	0.00	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40
Apprenticeship Fund ⁴ (\$1.88 per hour worked)	2.38	2.38	2.38	2.38	2.38	2.38	2.38	2.38	2.38	2.38	2.38	2.38	2.38	2.38
National Pension NEBF (3% of Total Gross Payroll)	1.85	1.96	2.12	2.40	0.83	0.89	0.94	1.00	1.05	1.11	1.20	1.29	1.39	1.48
Contract Admin. Trust Fund (1.33% of Total Gross Payroll)	0.82	0.87	0.94	1.06	0.37	0.39	0.42	0.44	0.47	0.49	0.53	0.57	0.61	0.65
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
Industry Fund (1% of Total Gross Payroll)	0.62	0.65	0.71	0.80	0.28	0.30	0.31	0.33	0.35	0.37	0.40	0.43	0.46	0.49
Association Dues ⁶ (0.6% of Total Gross Payroll)	0.37	0.39	0.42	0.48	0.17	0.18	0.19	0.20	0.21	0.22	0.24	0.26	0.28	0.30
Subtotal	94.73	98.81	104.51	114.29	48.46	50.42	62.78	64.73	66.69	68.65	71.91	75.17	78.43	81.69
Soc. Sec. 7.65% (FICA) applied to max. of \$137,700 earnings (eff. 1/1/20)	4.71	5.00	5.42	6.12	2.12	2.26	2.40	2.54	2.68	2.83	3.06	3.30	3.53	3.77
Federal Unemployment Tax 0.6% (applied to max. of \$7,000 earnings)	0.37	0.39	0.42	0.48	0.17	0.18	0.19	0.20	0.21	0.22	0.24	0.26	0.28	0.30
Worker's Compensation ⁷ - \$5.30/\$7.31 per \$100 of Straight Time Payroll	3.26	3.47	3.75	4.24	1.47	1.57	1.66	1.76	1.86	1.96	2.12	2.28	2.45	2.61
Liability ⁸ \$6.00 per \$100 of Straight Time Payroll	3.69	3.92	4.25	4.80	1.66	1.77	1.88	1.99	2.11	2.22	2.40	2.59	2.77	2.95
State Unemployment ⁹ - 5.4% (applied to max. of \$7,000 earnings)	3.32	3.53	3.82	4.32	1.50	1.60	1.70	1.80	1.89	1.99	2.16	2.33	2.49	2.66
State Employment Training Fund 0.1% (applied to max. of \$7,000 earnings)	0.06	0.07	0.07	0.08	0.03	0.03	0.03	0.03	0.04	0.04	0.04	0.04	0.05	0.05
DIRECT COST Per Hour	110.15	115.19	122.25	134.34	55.40	57.82	70.64	73.06	75.48	77.90	81.93	85.96	89.99	94.03

The June 1, 2025 increase of \$3.95 was allocated as follows: \$2.50 to the Wage, \$0.45 to the Health & Welfare, \$0.50 to the Defined Benefit Pension, and \$0.50 to the Training Facility Fund Corp. (TFEC).

Revised April 25, 2025

¹ Future Increases: 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 \$1.50 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 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 >=\$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

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Northern California Chapter, NECA

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

Journeyman "B" Rate

Period of June 1, 2025 through May 31, 2026
(Based on Journeyman Rate of \$61.56 per hour)

					APPRENTICES (5-YEAR PROGRAM)									
	JOURNEYMAN	SUB FOREMAN	FOREMAN	GENERAL FOREMAN	45%	48%	51%	54%	57%	60%	65%	70%	75%	80%
	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time
Wages ¹	61.56	65.41	70.79	80.03	27.70	29.55	31.40	33.24	35.09	36.94	40.01	43.09	46.17	49.25
Variable 401(k) Pension Rate	1.50	1.50	1.50	1.50	0.00	0.00	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Adjusted Hourly Rate	60.06	63.91	69.29	78.53	27.70	29.55	29.90	31.74	33.59	35.44	38.51	41.59	44.67	47.75
Health Fund	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50
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
Defined Benefit Pension ³	9.00	9.00	9.00	9.00	0.00	0.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
Profit Sharing Pension ³	2.90	2.90	2.90	2.90	0.00	0.00	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90
Apprenticeship Fund ⁴ (\$1.88 per hour worked)	2.38	2.38	2.38	2.38	2.38	2.38	2.38	2.38	2.38	2.38	2.38	2.38	2.38	2.38
National Pension NEBF (3% of Total Gross Payroll)	1.85	1.96	2.12	2.40	0.83	0.89	0.94	1.00	1.05	1.11	1.20	1.29	1.39	1.48
Contract Admin. Trust Fund (1.33% of Total Gross Payroll)	0.82	0.87	0.94	1.06	0.37	0.39	0.42	0.44	0.47	0.49	0.53	0.57	0.61	0.65
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
Industry Fund (1% of Total Gross Payroll)	0.62	0.65	0.71	0.80	0.28	0.30	0.31	0.33	0.35	0.37	0.40	0.43	0.46	0.49
Association Dues ⁶ (0.6% of Total Gross Payroll)	0.37	0.39	0.42	0.48	0.17	0.18	0.19	0.20	0.21	0.22	0.24	0.26	0.28	0.30
Subtotal	94.73	98.81	104.51	114.29	48.46	50.42	62.78	64.73	66.69	68.65	71.91	75.17	78.43	81.69
Soc. Sec. 7.65% (FICA) applied to max. of \$137,700 earnings (eff. 1/1/20)	4.59	4.89	5.30	6.01	2.12	2.26	2.29	2.43	2.57	2.71	2.95	3.18	3.42	3.65
Federal Unemployment Tax 0.6% (applied to max. of \$7,000 earnings)	0.36	0.38	0.42	0.47	0.17	0.18	0.18	0.19	0.20	0.21	0.23	0.25	0.27	0.29
Worker's Compensation ⁷ - \$5.30/\$7.31 per \$100 of Straight Time Payroll	3.18	6.79	7.36	8.34	2.94	3.14	3.17	3.37	3.57	3.76	4.09	4.42	4.74	5.07
Liability ⁸ \$6.00 per \$100 of Straight Time Payroll	3.60	3.83	4.16	4.71	1.66	1.77	1.79	1.90	2.02	2.13	2.31	2.50	2.68	2.86
State Unemployment ⁹ - 5.4% (applied to max. of \$7,000 earnings)	3.24	3.45	3.74	4.24	1.50	1.60	1.61	1.71	1.81	1.91	2.08	2.25	2.41	2.58
State Employment Training Fund 0.1% (applied to max. of \$7,000 earnings)	0.06	0.06	0.07	0.08	0.03	0.03	0.03	0.03	0.03	0.04	0.04	0.04	0.04	0.05
DIRECT COST Per Hour	109.78	118.21	125.56	138.14	56.88	59.40	71.86	74.37	76.89	79.41	83.60	87.80	91.99	96.19

Revised April 25, 2025

The June 1, 2025 increase of \$3.95 was allocated as follows: \$2.50 to the Wage, \$0.45 to the Health & Welfare, \$0.50 to the Defined Benefit Pension, and \$0.50 to the Training Facility Fund Corp. (TFFC).

¹ Future Increases: 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 \$1.50 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.

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

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HOURLY COST DATA SHEET

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Northern California Chapter, NECA

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

Journeyman "C" Rate

Period of June 1, 2025 through May 31, 2026

(Based on Journeyman Rate of \$61.56 per hour)

					APPRENTICES (5-YEAR PROGRAM)									
	JOURNEYMAN	SUB FOREMAN	FOREMAN	GENERAL FOREMAN	45%	48%	51%	54%	57%	60%	65%	70%	75%	80%
	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time
Wages ¹	61.56	65.41	70.79	80.03	27.70	29.55	31.40	33.24	35.09	36.94	40.01	43.09	46.17	49.25
Variable 401(k) Pension Rate	3.00	3.00	3.00	3.00	0.00	0.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Adjusted Hourly Rate	58.56	62.41	67.79	77.03	27.70	29.55	28.40	30.24	32.09	33.94	37.01	40.09	43.17	46.25
Health Fund	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50
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
Defined Benefit Pension ³	9.00	9.00	9.00	9.00	0.00	0.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
Profit Sharing Pension ³	4.40	4.40	4.40	4.40	0.00	0.00	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40
Apprenticeship Fund ⁴ (\$1.88 per hour worked)	2.38	2.38	2.38	2.38	2.38	2.38	2.38	2.38	2.38	2.38	2.38	2.38	2.38	2.38
National Pension NEBF (3% of Total Gross Payroll)	1.85	1.96	2.12	2.40	0.83	0.89	0.94	1.00	1.05	1.11	1.20	1.29	1.39	1.48
Contract Admin. Trust Fund (1.33% of Total Gross Payroll)	0.82	0.87	0.94	1.06	0.37	0.39	0.42	0.44	0.47	0.49	0.53	0.57	0.61	0.65
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
Industry Fund (1% of Total Gross Payroll)	0.62	0.65	0.71	0.80	0.28	0.30	0.31	0.33	0.35	0.37	0.40	0.43	0.46	0.49
Association Dues ⁶ (0.6% of Total Gross Payroll)	0.37	0.39	0.42	0.48	0.17	0.18	0.19	0.20	0.21	0.22	0.24	0.26	0.28	0.30
Subtotal	94.73	98.81	104.51	114.29	48.46	50.42	62.78	64.73	66.69	68.65	71.91	75.17	78.43	81.69
Soc. Sec. 7.65% (FICA) applied to max. of \$137,700 earnings (eff. 1/1/20)	4.48	4.77	5.19	5.89	2.12	2.26	2.17	2.31	2.45	2.60	2.83	3.07	3.30	3.54
Federal Unemployment Tax 0.6% (applied to max. of \$7,000 earnings)	0.35	0.37	0.41	0.46	0.17	0.18	0.17	0.18	0.19	0.20	0.22	0.24	0.26	0.28
Worker's Compensation ⁷ - \$5.30/\$7.31 per \$100 of Straight Time Payroll	3.10	6.63	7.20	8.18	2.94	3.14	3.02	3.21	3.41	3.60	3.93	4.26	4.58	4.91
Liability ⁸ \$6.00 per \$100 of Straight Time Payroll	3.51	3.74	4.07	4.62	1.66	1.77	1.70	1.81	1.93	2.04	2.22	2.41	2.59	2.77
State Unemployment ⁹ - 5.4% (applied to max. of \$7,000 earnings)	3.16	3.37	3.66	4.16	1.50	1.60	1.53	1.63	1.73	1.83	2.00	2.16	2.33	2.50
State Employment Training Fund 0.1% (applied to max. of \$7,000 earnings)	0.06	0.06	0.07	0.08	0.03	0.03	0.03	0.03	0.03	0.03	0.04	0.04	0.04	0.05
DIRECT COST Per Hour	109.40	117.76	125.10	137.69	56.88	59.40	71.40	73.92	76.44	78.95	83.15	87.34	91.54	95.73

Revised April 25, 2025

The June 1, 2025 increase of \$3.95 was allocated as follows: \$2.50 to the Wage, \$0.45 to the Health & Welfare, \$0.50 to the Defined Benefit Pension, and \$0.50 to the Training Facility Fund Corp. (TFFC).

¹ Future Increases: 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 \$1.50 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.

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⁹ Average.



HOURLY COST DATA SHEET

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Northern California Chapter, NECA

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

Journeyman "D" Rate

Period of June 1, 2025 through May 31, 2026
(Based on Journeyman Rate of \$61.56 per hour)

	JOURNEYMAN	SUB FOREMAN	FOREMAN	GENERAL FOREMAN	APPRENTICES (5-YEAR PROGRAM)									
					45%	48%	51%	54%	57%	60%	65%	70%	75%	80%
					Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time
Wages ¹	61.56	65.41	70.79	80.03	27.70	29.55	31.40	33.24	35.09	36.94	40.01	43.09	46.17	49.25
Variable 401(k) Pension Rate	4.50	4.50	4.50	4.50	0.00	0.00	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Adjusted Hourly Rate	57.06	60.91	66.29	75.53	27.70	29.55	26.90	28.74	30.59	32.44	35.51	38.59	41.67	44.75
Health Fund	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50
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
Defined Benefit Pension ³	9.00	9.00	9.00	9.00	0.00	0.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
Profit Sharing Pension ³	5.90	5.90	5.90	5.90	0.00	0.00	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90
Apprenticeship Fund ⁴ (\$1.88 per hour worked)	2.38	2.38	2.38	2.38	2.38	2.38	2.38	2.38	2.38	2.38	2.38	2.38	2.38	2.38
National Pension NEBF (3% of Total Gross Payroll)	1.85	1.96	2.12	2.40	0.83	0.89	0.94	1.00	1.05	1.11	1.20	1.29	1.39	1.48
Contract Admin. Trust Fund (1.33% of Total Gross Payroll)	0.82	0.87	0.94	1.06	0.37	0.39	0.42	0.44	0.47	0.49	0.53	0.57	0.61	0.65
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
Industry Fund (1% of Total Gross Payroll)	0.62	0.65	0.71	0.80	0.28	0.30	0.31	0.33	0.35	0.37	0.40	0.43	0.46	0.49
Association Dues ⁶ (0.6% of Total Gross Payroll)	0.37	0.39	0.42	0.48	0.17	0.18	0.19	0.20	0.21	0.22	0.24	0.26	0.28	0.30
Subtotal	94.73	98.81	104.51	114.29	48.46	50.42	62.78	64.73	66.69	68.65	71.91	75.17	78.43	81.69
Soc. Sec. 7.65% (FICA) applied to max. of \$137,700 earnings (eff. 1/1/20)	4.37	4.66	5.07	5.78	2.12	2.26	2.06	2.20	2.34	2.48	2.72	2.95	3.19	3.42
Federal Unemployment Tax 0.6% (applied to max. of \$7,000 earnings)	0.34	0.37	0.40	0.45	0.17	0.18	0.16	0.17	0.18	0.19	0.21	0.23	0.25	0.27
Worker's Compensation ⁷ - \$5.30/\$7.31 per \$100 of Straight Time Payroll	3.02	6.47	7.04	8.02	2.94	3.14	2.86	3.05	3.25	3.44	3.77	4.10	4.43	4.75
Liability ⁸ \$6.00 per \$100 of Straight Time Payroll	3.42	3.65	3.98	4.53	1.66	1.77	1.61	1.72	1.84	1.95	2.13	2.32	2.50	2.68
State Unemployment ⁹ - 5.4% (applied to max. of \$7,000 earnings)	3.08	3.29	3.58	4.08	1.50	1.60	1.45	1.55	1.65	1.75	1.92	2.08	2.25	2.42
State Employment Training Fund 0.1% (applied to max. of \$7,000 earnings)	0.06	0.06	0.07	0.08	0.03	0.03	0.03	0.03	0.03	0.03	0.04	0.04	0.04	0.04
DIRECT COST Per Hour	109.02	117.30	124.65	137.23	56.88	59.40	70.95	73.46	75.98	78.50	82.69	86.89	91.08	95.28

Revised April 25, 2025

The June 1, 2025 increase of \$3.95 was allocated as follows: \$2.50 to the Wage, \$0.45 to the Health & Welfare, \$0.50 to the Defined Benefit Pension, and \$0.50 to the Training Facility Fund Corp. (TFFC).

¹ Future Increases: 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.

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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. 5/2006 @ \$5.30/\$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 "E" Rate
Period of June 1, 2025 through May 31, 2026
(Based on Journeyman Rate of \$61.56 per hour)

	APPRENTICES (5-YEAR PROGRAM)													
	JOURNEYMAN	SUB FOREMAN	FOREMAN	GENERAL FOREMAN	45%	48%	51%	54%	57%	60%	65%	70%	75%	80%
	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time
Wages ¹	61.56	65.41	70.79	80.03	27.70	29.55	31.40	33.24	35.09	36.94	40.01	43.09	46.17	49.25
Variable 401(k) Pension Rate	6.00	6.00	6.00	6.00	0.00	0.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Adjusted Hourly Rate	55.56	59.41	64.79	74.03	27.70	29.55	25.40	27.24	29.09	30.94	34.01	37.09	40.17	43.25
Health Fund	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50
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
Defined Benefit Pension ³	9.00	9.00	9.00	9.00	0.00	0.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
Profit Sharing Pension ³	7.40	7.40	7.40	7.40	0.00	0.00	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40
Apprenticeship Fund ⁴ (\$1.88 per hour worked)	2.38	2.38	2.38	2.38	2.38	2.38	2.38	2.38	2.38	2.38	2.38	2.38	2.38	2.38
National Pension NEBF (3% of Total Gross Payroll)	1.85	1.96	2.12	2.40	0.83	0.89	0.94	1.00	1.05	1.11	1.20	1.29	1.39	1.48
Contract Admin. Trust Fund (1.33% of Total Gross Payroll)	0.82	0.87	0.94	1.06	0.37	0.39	0.42	0.44	0.47	0.49	0.53	0.57	0.61	0.65
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
Industry Fund (1% of Total Gross Payroll)	0.62	0.65	0.71	0.80	0.28	0.30	0.31	0.33	0.35	0.37	0.40	0.43	0.46	0.49
Association Dues ⁶ (0.6% of Total Gross Payroll)	0.37	0.39	0.42	0.48	0.17	0.18	0.19	0.20	0.21	0.22	0.24	0.26	0.28	0.30
Subtotal	94.73	98.81	104.51	114.29	48.46	50.42	62.78	64.73	66.69	68.65	71.91	75.17	78.43	81.69
Soc. Sec. 7.65% (FICA) applied to max. of \$137,700 earnings (eff. 1/1/20)	4.25	4.54	4.96	5.66	2.12	2.26	1.94	2.08	2.23	2.37	2.60	2.84	3.07	3.31
Federal Unemployment Tax 0.6% (applied to max. of \$7,000 earnings)	0.33	0.36	0.39	0.44	0.17	0.18	0.15	0.16	0.17	0.19	0.20	0.22	0.24	0.26
Worker's Compensation ⁷ - \$5.30/\$7.31 per \$100 of Straight Time Payroll	2.94	6.31	6.88	7.86	2.94	3.14	2.70	2.89	3.09	3.29	3.61	3.94	4.27	4.59
Liability ⁸ \$6.00 per \$100 of Straight Time Payroll	3.33	3.56	3.89	4.44	1.66	1.77	1.52	1.63	1.75	1.86	2.04	2.23	2.41	2.59
State Unemployment ⁹ - 5.4% (applied to max. of \$7,000 earnings)	3.00	3.21	3.50	4.00	1.50	1.60	1.37	1.47	1.57	1.67	1.84	2.00	2.17	2.34
State Employment Training Fund 0.1% (applied to max. of \$7,000 earnings)	0.06	0.06	0.06	0.07	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.04	0.04	0.04
DIRECT COST Per Hour	108.65	116.85	124.19	136.78	56.88	59.40	70.49	73.01	75.52	78.04	82.24	86.43	90.63	94.82

Revised April 25, 2025

The June 1, 2025 increase of \$3.95 was allocated as follows: \$2.50 to the Wage, \$0.45 to the Health & Welfare, \$0.50 to the Defined Benefit Pension, and \$0.50 to the Training Facility Fund Corp. (TFFC).

¹ Future Increases: 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 \$1.50 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 1/1/95 insurance carriers set own rates) Eff. 5/2006 @ \$5.30/\$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 "F" Rate

Period of June 1, 2025 through May 31, 2026

(Based on Journeyman Rate of \$61.56 per hour)

	APPRENTICES (5-YEAR PROGRAM)													
	JOURNEYMAN	SUB FOREMAN	FOREMAN	GENERAL FOREMAN	45%	48%	51%	54%	57%	60%	65%	70%	75%	80%
	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time
Wages ¹	61.56	65.41	70.79	80.03	27.70	29.55	31.40	33.24	35.09	36.94	40.01	43.09	46.17	49.25
Variable 401(k) Pension Rate	7.50	7.50	7.50	7.50	0.00	0.00	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50
Adjusted Hourly Rate	54.06	57.91	63.29	72.53	27.70	29.55	23.90	25.74	27.59	29.44	32.51	35.59	38.67	41.75
Health Fund	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50
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
Defined Benefit Pension ³	9.00	9.00	9.00	9.00	0.00	0.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
Profit Sharing Pension ³	8.90	8.90	8.90	8.90	0.00	0.00	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.90
Apprenticeship Fund ⁴ (\$1.88 per hour worked)	2.38	2.38	2.38	2.38	2.38	2.38	2.38	2.38	2.38	2.38	2.38	2.38	2.38	2.38
National Pension NEBF (3% of Total Gross Payroll)	1.85	1.96	2.12	2.40	0.83	0.89	0.94	1.00	1.05	1.11	1.20	1.29	1.39	1.48
Contract Admin. Trust Fund (1.33% of Total Gross Payroll)	0.82	0.87	0.94	1.06	0.37	0.39	0.42	0.44	0.47	0.49	0.53	0.57	0.61	0.65
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
Industry Fund (1% of Total Gross Payroll)	0.62	0.65	0.71	0.80	0.28	0.30	0.31	0.33	0.35	0.37	0.40	0.43	0.46	0.49
Association Dues ⁶ (0.6% of Total Gross Payroll)	0.37	0.39	0.42	0.48	0.17	0.18	0.19	0.20	0.21	0.22	0.24	0.26	0.28	0.30
Subtotal	94.73	98.81	104.51	114.29	48.46	50.42	62.78	64.73	66.69	68.65	71.91	75.17	78.43	81.69
Soc. Sec. 7.65% (FICA) applied to max. of \$137,700 earnings (eff. 1/1/20)	4.14	4.43	4.84	5.55	2.12	2.26	1.83	1.97	2.11	2.25	2.49	2.72	2.96	3.19
Federal Unemployment Tax 0.6% (applied to max. of \$7,000 earnings)	0.32	0.35	0.38	0.44	0.17	0.18	0.14	0.15	0.17	0.18	0.20	0.21	0.23	0.25
Worker's Compensation ⁷ - \$5.30/\$7.31 per \$100 of Straight Time Payroll	2.87	6.15	6.72	7.70	2.94	3.14	4.26	2.73	2.93	3.13	3.45	3.78	4.11	4.43
Liability ⁸ \$6.00 per \$100 of Straight Time Payroll	3.24	3.47	3.80	4.35	1.66	1.77	1.43	1.54	1.66	1.77	1.95	2.14	2.32	2.50
State Unemployment ⁹ - 5.4% (applied to max. of \$7,000 earnings)	2.92	3.13	3.42	3.92	1.50	1.60	1.29	1.39	1.49	1.59	1.76	1.92	2.09	2.25
State Employment Training Fund 0.1% (applied to max. of \$7,000 earnings)	0.05	0.06	0.06	0.07	0.03	0.03	0.02	0.03	0.03	0.03	0.03	0.04	0.04	0.04
DIRECT COST Per Hour	108.27	116.39	123.73	136.32	56.88	59.40	71.76	72.55	75.07	77.59	81.78	85.98	90.17	94.37

Revised April 25, 2025

The June 1, 2025 increase of \$3.95 was allocated as follows: \$2.50 to the Wage, \$0.45 to the Health & Welfare, \$0.50 to the Defined Benefit Pension, and \$0.50 to the Training Facility Fund Corp. (TFEC).

¹ Future Increases: 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 \$1.50 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 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 >=\$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 "G" Rate

Period of June 1, 2025 through May 31, 2026

(Based on Journeyman Rate of \$61.56 per hour)

	APPRENTICES (5-YEAR PROGRAM)													
	JOURNEYMAN	SUB FOREMAN	FOREMAN	GENERAL FOREMAN	45%	48%	51%	54%	57%	60%	65%	70%	75%	80%
	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time
Wages ¹	61.56	65.41	70.79	80.03	27.70	29.55	31.40	33.24	35.09	36.94	40.01	43.09	46.17	49.25
Variable 401(k) Pension Rate	9.00	9.00	9.00	9.00	0.00	0.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
Adjusted Hourly Rate	\$2.56	\$6.41	61.79	71.03	27.70	29.55	22.40	24.24	26.09	27.94	31.01	34.09	37.17	40.25
Health Fund	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50
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
Defined Benefit Pension ³	9.00	9.00	9.00	9.00	0.00	0.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
Profit Sharing Pension ³	10.40	10.40	10.40	10.40	0.00	0.00	10.40	10.40	10.40	10.40	10.40	10.40	10.40	10.40
Apprenticeship Fund ⁴ (\$1.88 per hour worked)	2.38	2.38	2.38	2.38	2.38	2.38	2.38	2.38	2.38	2.38	2.38	2.38	2.38	2.38
National Pension NEBF (3% of Total Gross Payroll)	1.85	1.96	2.12	2.40	0.83	0.89	0.94	1.00	1.05	1.11	1.20	1.29	1.39	1.48
Contract Admin. Trust Fund (1.33% of Total Gross Payroll)	0.82	0.87	0.94	1.06	0.37	0.39	0.42	0.44	0.47	0.49	0.53	0.57	0.61	0.65
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
Industry Fund (1% of Total Gross Payroll)	0.62	0.65	0.71	0.80	0.28	0.30	0.31	0.33	0.35	0.37	0.40	0.43	0.46	0.49
Association Dues ⁶ (0.6% of Total Gross Payroll)	0.37	0.39	0.42	0.48	0.17	0.18	0.19	0.20	0.21	0.22	0.24	0.26	0.28	0.30
Subtotal	94.73	98.81	104.51	114.29	48.46	50.42	62.78	64.73	66.69	68.65	71.91	75.17	78.43	81.69
Soc. Sec. 7.65% (FICA) applied to max. of \$137,700 earnings (eff. 1/1/20)	4.02	4.32	4.73	5.43	2.12	2.26	1.71	1.85	2.00	2.14	2.37	2.61	2.84	3.08
Federal Unemployment Tax 0.6% (applied to max. of \$7,000 earnings)	0.32	0.34	0.37	0.43	0.17	0.18	0.13	0.15	0.16	0.17	0.19	0.20	0.22	0.24
Worker's Compensation ⁷ - \$5.30/\$7.31 per \$100 of Straight Time Payroll	2.79	5.99	6.56	7.54	2.94	3.14	4.00	2.57	2.77	2.97	3.29	3.62	3.95	4.27
Liability ⁸ \$6.00 per \$100 of Straight Time Payroll	3.15	3.38	3.71	4.26	1.66	1.77	1.34	1.45	1.57	1.68	1.86	2.05	2.23	2.41
State Unemployment ⁹ - 5.4% (applied to max. of \$7,000 earnings)	2.84	3.05	3.34	3.84	1.50	1.60	1.21	1.31	1.41	1.51	1.67	1.84	2.01	2.17
State Employment Training Fund 0.1% (applied to max. of \$7,000 earnings)	0.05	0.06	0.06	0.07	0.03	0.03	0.02	0.02	0.03	0.03	0.03	0.03	0.04	0.04
DIRECT COST Per Hour	107.90	115.94	123.28	135.86	56.88	59.40	71.20	72.10	74.61	77.13	81.33	85.52	89.72	93.91

Revised April 25, 2025

The June 1, 2025 increase of \$3.95 was allocated as follows: \$2.50 to the Wage, \$0.45 to the Health & Welfare, \$0.50 to the Defined Benefit Pension, and \$0.50 to the Training Facility Fund Corp. (TFEC).

¹ Future Increases: 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 \$1.50 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 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 >=\$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 "H" Rate

Period of June 1, 2025 through May 31, 2026

(Based on Journeyman Rate of \$61.56 per hour)

	APPRENTICES (5-YEAR PROGRAM)													
	JOURNEYMAN	SUB FOREMAN	FOREMAN	GENERAL FOREMAN	45%	48%	51%	54%	57%	60%	65%	70%	75%	80%
	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time
Wages ¹	61.56	65.41	70.79	80.03	27.70	29.55	31.40	33.24	35.09	36.94	40.01	43.09	46.17	49.25
Variable 401(k) Pension Rate	10.50	10.50	10.50	10.50	0.00	0.00	10.50	10.50	10.50	10.50	10.50	10.50	10.50	10.50
Adjusted Hourly Rate	\$1.06	\$4.91	\$0.29	\$9.53	\$7.70	\$9.55	\$0.90	\$2.74	\$4.59	\$6.44	\$9.51	\$12.59	\$15.67	\$18.75
Health Fund	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50
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
Defined Benefit Pension ³	9.00	9.00	9.00	9.00	0.00	0.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
Profit Sharing Pension ³	11.90	11.90	11.90	11.90	0.00	0.00	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90
Apprenticeship Fund ⁴ (\$1.88 per hour worked)	2.38	2.38	2.38	2.38	2.38	2.38	2.38	2.38	2.38	2.38	2.38	2.38	2.38	2.38
National Pension NEBF (3% of Total Gross Payroll)	1.85	1.96	2.12	2.40	0.83	0.89	0.94	1.00	1.05	1.11	1.20	1.29	1.39	1.48
Contract Admin. Trust Fund (1.33% of Total Gross Payroll)	0.82	0.87	0.94	1.06	0.37	0.39	0.42	0.44	0.47	0.49	0.53	0.57	0.61	0.65
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
Industry Fund (1% of Total Gross Payroll)	0.62	0.65	0.71	0.80	0.28	0.30	0.31	0.33	0.35	0.37	0.40	0.43	0.46	0.49
Association Dues ⁶ (0.6% of Total Gross Payroll)	0.37	0.39	0.42	0.48	0.17	0.18	0.19	0.20	0.21	0.22	0.24	0.26	0.28	0.30
Subtotal	94.73	98.81	104.51	114.29	48.46	50.42	62.78	64.73	66.69	68.65	71.91	75.17	78.43	81.69
Soc. Sec. 7.65% (FICA) applied to max. of \$137,700 earnings (eff. 1/1/20)	3.91	4.20	4.61	5.32	2.12	2.26	1.60	1.74	1.88	2.02	2.26	2.49	2.73	2.96
Federal Unemployment Tax 0.6% (applied to max. of \$7,000 earnings)	0.31	0.33	0.36	0.42	0.17	0.18	0.13	0.14	0.15	0.16	0.18	0.20	0.21	0.23
Worker's Compensation ⁷ - \$5.30/\$7.31 per \$100 of Straight Time Payroll	2.71	5.83	6.40	7.38	2.94	3.14	3.73	4.06	2.61	2.81	3.13	3.46	3.79	4.12
Liability ⁸ \$6.00 per \$100 of Straight Time Payroll	3.06	3.29	3.62	4.17	1.66	1.77	1.25	1.36	1.48	1.59	1.77	1.96	2.14	2.32
State Unemployment ⁹ - 5.4% (applied to max. of \$7,000 earnings)	2.76	2.97	3.26	3.75	1.50	1.60	1.13	1.23	1.33	1.43	1.59	1.76	1.93	2.09
State Employment Training Fund 0.1% (applied to max. of \$7,000 earnings)	0.05	0.05	0.06	0.07	0.03	0.03	0.02	0.02	0.02	0.03	0.03	0.03	0.04	0.04
DIRECT COST Per Hour	107.52	115.48	122.82	135.41	\$6.88	\$9.40	\$0.63	\$3.28	\$4.16	\$6.67	\$0.87	\$5.07	\$9.26	\$13.46

Revised April 25, 2025

The June 1, 2025 increase of \$3.95 was allocated as follows: \$2.50 to the Wage, \$0.45 to the Health & Welfare, \$0.50 to the Defined Benefit Pension, and \$0.50 to the Training Facility Fund Corp. (TFEC).

¹ Future Increases: 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 \$1.50 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 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 >=\$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 "I" Rate

Period of June 1, 2025 through May 31, 2026

(Based on Journeyman Rate of \$61.56 per hour)

	APPRENTICES (5-YEAR PROGRAM)													
	JOURNEYMAN	SUB FOREMAN	FOREMAN	GENERAL FOREMAN	45%	48%	51%	54%	57%	60%	65%	70%	75%	80%
	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time	Straight Time
Wages ¹	61.56	65.41	70.79	80.03	27.70	29.55	31.40	33.24	35.09	36.94	40.01	43.09	46.17	49.25
Variable 401(k) Pension Rate	12.00	12.00	12.00	12.00	0.00	0.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00
Adjusted Hourly Rate	49.56	53.41	58.79	68.03	27.70	29.55	19.40	21.24	23.09	24.94	28.01	31.09	34.17	37.25
Health Fund	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50
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
Defined Benefit Pension ³	9.00	9.00	9.00	9.00	0.00	0.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
Profit Sharing Pension ³	13.40	13.40	13.40	13.40	0.00	0.00	13.40	13.40	13.40	13.40	13.40	13.40	13.40	13.40
Apprenticeship Fund ⁴ (\$1.88 per hour worked)	2.38	2.38	2.38	2.38	2.38	2.38	2.38	2.38	2.38	2.38	2.38	2.38	2.38	2.38
National Pension NEBF (3% of Total Gross Payroll)	1.85	1.96	2.12	2.40	0.83	0.89	0.94	1.00	1.05	1.11	1.20	1.29	1.39	1.48
Contract Admin. Trust Fund (1.33% of Total Gross Payroll)	0.82	0.87	0.94	1.06	0.37	0.39	0.42	0.44	0.47	0.49	0.53	0.57	0.61	0.65
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
Industry Fund (1% of Total Gross Payroll)	0.62	0.65	0.71	0.80	0.28	0.30	0.31	0.33	0.35	0.37	0.40	0.43	0.46	0.49
Association Dues ⁶ (0.6% of Total Gross Payroll)	0.37	0.39	0.42	0.48	0.17	0.18	0.19	0.20	0.21	0.22	0.24	0.26	0.28	0.30
Subtotal	94.73	98.81	104.51	114.29	48.46	50.42	62.78	64.73	66.69	68.65	71.91	75.17	78.43	81.69
Soc. Sec. 7.65% (FICA) applied to max. of \$137,700 earnings (eff. 1/1/20)	3.79	4.09	4.50	5.20	2.12	2.26	1.48	1.63	1.77	1.91	2.14	2.38	2.61	2.85
Federal Unemployment Tax 0.6% (applied to max. of \$7,000 earnings)	0.30	0.32	0.35	0.41	0.17	0.18	0.12	0.13	0.14	0.15	0.17	0.19	0.21	0.22
Worker's Compensation ⁷ - \$5.30/\$7.31 per \$100 of Straight Time Payroll	2.63	5.67	6.24	7.22	2.94	3.14	3.46	3.79	4.12	2.65	2.98	3.30	3.63	3.96
Liability ⁸ \$6.00 per \$100 of Straight Time Payroll	2.97	3.20	3.53	4.08	1.66	1.77	1.16	1.27	1.39	1.50	1.68	1.87	2.05	2.23
State Unemployment ⁹ - 5.4% (applied to max. of \$7,000 earnings)	2.68	2.88	3.17	3.67	1.50	1.60	1.05	1.15	1.25	1.35	1.51	1.68	1.85	2.01
State Employment Training Fund 0.1% (applied to max. of \$7,000 earnings)	0.05	0.05	0.06	0.07	0.03	0.03	0.02	0.02	0.02	0.02	0.03	0.03	0.03	0.04
DIRECT COST Per Hour	107.15	115.03	122.37	134.95	56.88	59.40	70.07	72.72	75.37	76.22	80.41	84.61	88.81	93.00

Revised April 25, 2025

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