

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)

									APPRENTICES (5-	YFAR 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
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 o.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	440.17	445.40	427.25	424.24	FF 10	F7 05	70.61	77.04	75.40	77.00	04.55	0 = = <	90.55	04.55
DINLET COST PET HOUT	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

Revised April 25, 2025

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

²VEBA 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.

 $^{^{3}\,\}text{No pension}$ 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 \$1.50 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.



Prepared By
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 o.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

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

²VEBA 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.

 $^{^{3}\,\}mbox{No}$ 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)

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 Averag



Prepared By
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)

Wagest W										APPRENTICES (5:	YEAR PROGRAM)			
Wager Washed equity Permission Rate 61.56 65.41 70.79 80.03 27.79 29.55 31.40 33.24 35.00 36.94 40.01 43.09 46.07 43.09 46.07 43.09 46.07 43.09 46.07 43.09 46.07 43.09 46.07 43.09 46.07 43.09 46.07 43.09 46.07 43.09 46.07 43.09 46.07 43.09 46.07 43.09 46.07 43.09 46.07 43.09 46.07 43.09 46.07 43.09 46.07 43.09 46.07 43.09 43.07 43.09 43.09 43.07 43.09 43.07 43.09 43.07 43.09 43.07 43.09 43.07 43.09 43.07 43.09 43.07 43.09 43.07 43.09 43.07 43.09 43.07 43.09 43.07 43.09 43.07 43.09 43.07 43.09 43.07 43.09 43.07 43.09 43.07 43.09 43.07 43.09 43.09 43.07 43.09 43.09 43.00 43.09 43.00 43.		JOURNEYMAN	SUB FOREMAN	FOREMAN	GENERAL FOREMAN	45%	48%	51%					70%	75%	80%
Namible Review 3.00		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
Namible Review 3.00	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
Adjusted from ly fixed	•														3.00
Health Fund													-		46.25
Defined Benefit Persion 9,00 9,	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
Profits Sharing Persion? 4.40	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
Apprenticeship Fund" (41.88 per hour worked) National Pension NEBF (3% of Total Cross Payroll) Octivate Admin. Trust Fund (1.93% of Total Cross Payroll) Oc	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
National Persion NEBF (32 of Total Cross 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 0.70 1.39 0.70 1.39 0.70 1.39 0.70 1.39 0.70 1.39 0.70 1.39 0.70 1.39 0.70 1.30 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 0.50	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
Off Total Gross Payroll) Contract Admin. Trust Fund (1,033 of Total Gross Payroll) Labor-Mgmt. Cooperation Fund ⁶ (50-34 per hour worked) Labor-Mgmt. Cooperation		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
(1-3)% of Total Gross Payroll) Labor-Mgmt. Cooperation Funds' (So.24 per hour worked) Labor-Mgmt. Cooperation Funds' (So.24 per hour worked) O.24		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
(\$0.24 per hour worked) Industry Fund (1% of Total Gross Payroll) Association Dues* (0.6% of Total Gross Payroll) 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 Soc. Sec. 7.65% (FICA) applied to max. of \$137,700 earnings (eff. 1/1/20) Federal Unemployment Tax o.6X (applied to max. of \$2.306 \$3.70 \$3		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
Association Dues ⁶ (0.6X of Total Gross Payroll) Association Dues ⁶ (0.6X of Total Gross Payroll) 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 Soc. Sec. 7.65X (FICA) applied to max. of \$137,700 earnings) Worker's Compensation'- \$53.0\\$73,700 earnings 3.10 6.63 7.20 8.18 2.94 3.14 3.02 3.14 3.02 3.21 3.41 3.60 3.93 4.26 4.58 5.02 2.17 2.31 2.45 2.60 2.83 3.07 3.30 2.21 2.26 2.17 2.31 2.45 2.60 2.83 3.07 3.30 2.20 2.24 2.26 2.27 2.31 2.45 2.60 2.83 3.07 3.30 3.3		0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24
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 Soc. Sec. 7.65% (FICA) applied to max. of \$137,700 earnings (eff. 1/1/20) Federal Unemployment Tax 0.6% (applied to max. of \$7,000 earnings) Worker's Compensation? \$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 53.36(7.31) per stoo of Straight Time Payroll Liability 8 56.00 per \$100 of Straight Time Payroll State Unemployment Payrol State Unemployment Taxining Fund 0.1% (applied to max. of \$7,000 earnings) State Employment Training Fund 0.1% (applied to max. of \$7,000 earnings) State Employment Training Fund 0.1% (applied to max. of \$7,000 earnings)		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
Soc. Sec. 7.65% (FICA) applied to max. of \$137,700 earnings (eff. 1/1/20) Federal Unemployment Tax. 0.6% (applied to max. of \$7,000 earnings) 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.	•	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
applied to max. of \$137,700 earnings (eff. 1/1/20) Federal Unemployment Tax o.6% (applied to max. of \$7,000 earnings) Worker's Compensation?- \$5.30\{\frac{1}{5}\) 3.10 \$1.00	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
Tax 0.6% (applied to max. of \$7,000 earnings) Worker's Compensation? -	applied to max. of \$137,700	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
\$5.30/\$7.31 per \$100 of Straight Time Payroll Liability ⁸ \$6.00 per \$100 of Straight Time Payroll State Unemployment ⁹ - 5.4% (applied to max. of \$7,000 earnings) \$1.60 \$1.77 \$1.70 \$1.81 \$1.93 \$2.04 \$2.22 \$2.41 \$2.59 \$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 \$3.60 \$4.10 \$1.50 \$1.60 \$1.50 \$1.60 \$1.50 \$1.60 \$1.77 \$1.80 \$1	Tax 0.6% (applied to max.	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
\$6.00 per \$100 of Straight Time Payroll State Unemployment ⁹ - 5.4% (applied to max. of \$7,000 earnings) State Employment Training max. of \$7,000 earnings) 0.06 0.07 0.08 0.03 0.03 0.03 0.03 0.03 0.03 0.03	\$5.30/\$7.31 per \$100 of	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
(applied to max. of \$7,000 earnings) State Employment Training 0.06 0.06 0.07 0.08 0.03 0.03 0.03 0.03 0.03 0.04 0.04 0.04	\$6.00 per \$100 of	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
Fund 0.1% (applied to max. of \$7,000 earnings)	(applied to max. of \$7,000	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
	Fund 0.1% (applied to	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	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

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

²VEBA 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.

 $^{^{3}\,\}mbox{No}$ 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)

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 Averag



Prepared By
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)

Wages Straight	t Time	SUBFOREMAN Stroight Time 65.41 4.50 60.91 15.50 1.00 9.00 5.90 2.38 1.96 0.87	FOREMAN Straight Time 70.79 4.50 66.29 15.50 1.00 9.00 5.90 2.38 2.12	GENERAL FOREMAN Straight Time 80.03 4.50 75-53 15.50 1.00 9.00 5.90 2.38 2.40 1.06	45% Stroight Time 27.70 0.00 27.70 15.50 1.00 0.00 2.38	48% Streight Time 29.55 0.00 29.55 15.50 1.00 0.00 2.38	51% Straight Time 31.40 4.50 26.90 15.50 1.00 9.00 5.90 2.38	\$4\$\times \text{Straight Time} 33.24 4.50 28.74 15.50 1.00 9.00 5.90 2.38	57% Straight Time 35.09 4.50 30.59 15.50 1.00 9.00 5.90 2.38	66x Straight Time 36.94 4.50 32.44 15.50 1.00 9.00 5.90 2.38	65% Stroight Time 40.01 4.50 35.51 15.50 1.00 9.00 5.90 2.38	70X Straight Time 43.09 4.50 38.59 15.50 1.00 9.00 5.90 2.38	75 ^{sz} Straight Time 46.17 4.50 41.67 15.50 1.00 9.00 5.90 2.38	86x Straight Time 49.25 4.50 44.75 15.50 1.00 9.00 5.90 2.38
Wages¹ 61.9 Variable 401(k) Pension Rate 4.5 Adjusted Hourly Rate 57.4 Health Fund 15.1 VEBA² 1.0 Defined Benefit Pension³ 9.0 Profit Sharing Pension³ 5.9 Apprenticeship Fund⁴ (\$1.88 2.3 per hour worked) 1.8 National Pension NEBF (3% of Total Gross Payroll) 0.8 contract Admin. Trust Fund (1.33% of Total Gross Payroll) 0.2 Labor-Mgmt. Cooperation Fund⁵ (\$0.24 per hour worked) 0.1 Industry Fund (1% of Total Gross Payroll) 0.6 Association Dues⁶ (0.6% of Total Gross Payroll) 0.5 Subtotal 94. Soc. Sec. 7.65% (FICA) applied to max. of \$137,700 earnings (eff. 1/1/20) 4.5	56 56 50 50 50 50 50 50 50 50 50 50 50 50 50	65.41 4.50 60.91 15.50 1.00 9.00 5.90 2.38 1.96	70.79 4.50 66.29 15.50 1.00 9.00 5.90 2.38	80.03 4.50 75-53 15.50 1.00 9.00 5.90 2.38	27.70 0.00 27.70 15.50 1.00 0.00 0.00	29.55 0.00 29.55 15.50 1.00 0.00 0.00	31.40 4.50 26.90 15.50 1.00 9.00 5.90	33.24 4.50 28.74 15.50 1.00 9.00 5.90	35.09 4.50 30.59 15.50 1.00 9.00 5.90	36.94 4.50 32.44 15.50 1.00 9.00 5.90	40.01 4.50 35.51 15.50 1.00 9.00 5.90	43.09 4.50 38.59 15.50 1.00 9.00 5.90	46.17 4.50 41.67 15.50 1.00 9.00 5.90	49.25 4.50 44.75 15.50 1.00 9.00 5.90
Variable 401(k) Pension Rate 4.5 Adjusted Hourly Rate 57.4 Health Fund 15.5 VEBA² 1.0 Defined Benefit Pension³ 9.0 Profit Sharing Pension³ 5.5 Apprenticeship Fund⁴ (\$1.88 per hour worked) 2.3 National Pension NEBF (3% of Total Gross Payroll) 1.8 Contract Admin. Trust Fund (1.33% of Total Gross Payroll) 0.2 Labor-Mgmt. Cooperation Fund⁵ (\$0.24 per hour worked) 0.2 Industry Fund (1% of Total Gross Payroll) 0.6 Association Dues⁶ (0.6% of Total Gross Payroll) 0.5 Subtotal 94. Soc. Sec. 7.65% (FICA) applied to max. of \$137,700 earnings (eff. 1/1/20) 4.5	50 66 50 50 50 50 60 60 60 60 60 60 60 60 60 6	4.50 60.91 15.50 1.00 9.00 5.90 2.38 1.96	4.50 66.29 15.50 1.00 9.00 5.90 2.38	4.50 75.53 15.50 1.00 9.00 5.90 2.38	0.00 27.70 15.50 1.00 0.00 0.00 2.38	0.00 29.55 15.50 1.00 0.00 0.00 2.38	4.50 26.90 15.50 1.00 9.00 5.90	4.50 28.74 15.50 1.00 9.00 5.90	4.50 30.59 15.50 1.00 9.00 5.90	4.50 32.44 15.50 1.00 9.00 5.90	4.50 35.51 15.50 1.00 9.00 5.90	4.50 38.59 15.50 1.00 9.00 5.90	4.50 41.67 15.50 1.00 9.00 5.90	4.50 44.75 15.50 1.00 9.00 5.90
Variable 401(k) Pension Rate 4.5 Adjusted Hourly Rate 57.4 Health Fund 15.5 VEBA² 1.0 Defined Benefit Pension³ 9.0 Profit Sharing Pension³ 5.5 Apprenticeship Fund⁴ (\$1.88 per hour worked) 2.3 National Pension NEBF (3% of Total Gross Payroll) 1.8 Contract Admin. Trust Fund (1.33% of Total Gross Payroll) 0.2 Labor-Mgmt. Cooperation Fund⁵ (\$0.24 per hour worked) 0.2 Industry Fund (1% of Total Gross Payroll) 0.6 Association Dues⁶ (0.6% of Total Gross Payroll) 0.5 Subtotal 94. Soc. Sec. 7.65% (FICA) applied to max. of \$137,700 earnings (eff. 1/1/20) 4.5	50 66 50 50 50 50 60 60 60 60 60 60 60 60 60 6	4.50 60.91 15.50 1.00 9.00 5.90 2.38 1.96	4.50 66.29 15.50 1.00 9.00 5.90 2.38	4.50 75.53 15.50 1.00 9.00 5.90 2.38	0.00 27.70 15.50 1.00 0.00 0.00 2.38	0.00 29.55 15.50 1.00 0.00 0.00 2.38	4.50 26.90 15.50 1.00 9.00 5.90	4.50 28.74 15.50 1.00 9.00 5.90	4.50 30.59 15.50 1.00 9.00 5.90	4.50 32.44 15.50 1.00 9.00 5.90	4.50 35.51 15.50 1.00 9.00 5.90	4.50 38.59 15.50 1.00 9.00 5.90	4.50 41.67 15.50 1.00 9.00 5.90	4.50 44.75 15.50 1.00 9.00 5.90
Adjusted Hourly Rate 57.4 Health Fund 15.5 VEBA² 1.0 Defined Benefit Pension³ 9.0 Profit Sharing Pension³ 5.5 Apprenticeship Fund⁴ (\$1.88 per hour worked) 2.3 National Pension NEBF (3% of Total Gross Payroll) 1.8 Contract Admin. Trust Fund (1.33% of Total Gross Payroll) 0.6 Labor-Mgmt. Cooperation Fund⁵ (\$0.24 per hour worked) 0.2 Industry Fund (1% of Total Gross Payroll) 0.6 Association Dues⁶ (0.6% of Total Gross Payroll) 0.5 Subtotal 94. Soc. Sec. 7.65% (FICA) applied to max. of \$137,700 earnings (eff. 1/1/20) 4.5	06	60.91 15.50 1.00 9.00 5.90 2.38 1.96	66.29 15.50 1.00 9.00 5.90 2.38	75-53 15-50 1.00 9.00 5.90 2.38	15.50 1.00 0.00 0.00 2.38	15.50 1.00 0.00 0.00 2.38	26.90 15.50 1.00 9.00 5.90	28.74 15.50 1.00 9.00 5.90	30.59 15.50 1.00 9.00 5.90	32.44 15.50 1.00 9.00 5.90	35.51 15.50 1.00 9.00 5.90	38.59 15.50 1.00 9.00 5.90	41.67 15.50 1.00 9.00 5.90	15.50 1.00 9.00 5.90
VEBA² 1.0 Defined Benefit Pension³ 9.0 Profit Sharing Pension³ 5.5 Apprenticeship Fund⁴ (\$1.88 per hour worked) 2.3 National Pension NEBF (3% of Total Gross Payroll) 1.8 Contract Admin. Trust Fund (1.33% of Total Gross Payroll) 0.2 Labor-Mgmt. Cooperation Fund⁵ (\$0.24 per hour worked) 0.2 Industry Fund (1% of Total Gross Payroll) 0.5 Association Dues⁶ (0.6% of Total Gross Payroll) 0.5 Subtotal 94. Soc. Sec. 7.65% (FICA) applied to max. of \$137,700 earnings (eff. 1/1/20) 4.3	90 90 98 88 85 82	1.00 9.00 5.90 2.38 1.96	1.00 9.00 5.90 2.38	15.50 1.00 9.00 5.90 2.38	1.00 0.00 0.00 2.38	1.00 0.00 0.00 2.38	15.50 1.00 9.00 5.90	1.00 9.00 5.90	1.00 9.00 5.90	15.50 1.00 9.00 5.90	1.00 9.00 5.90	1.00 9.00 5.90	1.00 9.00 5.90	1.00 9.00 5.90
Defined Benefit Pension³ 9.0 Profit Sharing Pension³ 5.5 Apprenticeship Fund⁴ (\$1.88 per hour worked) 2.3 National Pension NEBF (3% of Total Gross Payroll) 1.8 Contract Admin. Trust Fund (1.33% of Total Gross Payroll) 0.6 Labor-Mgmt. Cooperation Fund⁵ (\$0.24 per hour worked) 0.6 Industry Fund (1% of Total Gross Payroll) 0.6 Association Dues⁶ (0.6% of Total Gross Payroll) 0.3 Subtotal 94. Soc. Sec. 7.65% (FICA) applied to max. of \$137,700 earnings (eff. 1/1/20) 4.3	90 90 88 83 85 82	9.00 5.90 2.38 1.96	9.00 5.90 2.38 2.12	9.00 5.90 2.38 2.40	0.00 0.00 2.38	0.00 0.00 2.38	9.00 5.90	9.00 5.90	9.00 5.90	9.00 5.90	9.00 5.90	9.00 5.90	9.00 5.90	9.00 5.90
Profit Sharing Pension3 5.5 Apprenticeship Fund4 (\$1.88 per hour worked) 1.8 National Pension NEBF (3% of Total Gross Payroll) Contract Admin. Trust Fund (1.33% of Total Gross Payroll) Labor-Mgmt. Cooperation Fund5 (\$0.24 per hour worked) Industry Fund (1% of Total Gross Payroll) Association Dues6 (0.6% of Total Gross Payroll) 94.5 Subtotal 94.5 Soc. Sec. 7.65% (FICA) applied to max. of \$137,700 earnings (eff. 1/1/20) 94.5	90 38 35 82	5.90 2.38 1.96 0.87	5.90 2.38 2.12	5.90 2.38 2.40	0.00 2.38	0.00 2.38	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90
Apprenticeship Fund ⁴ (\$1.88 per hour worked) National Pension NEBF (3% of Total Gross Payroll) Contract Admin. Trust Fund (1.33% of Total Gross Payroll) Labor-Mgmt. Cooperation Fund ⁵ (\$0.24 per hour worked) Industry Fund (1% of Total Gross Payroll) Association Dues ⁶ (0.6% of Total Gross Payroll) Subtotal 94. Soc. Sec. 7.65% (FICA) applied to max. of \$137,700 earnings (eff. 1/1/20)	38 35 82	2.38 1.96 0.87	2.38	2.38	2.38	2.38								
per hour worked) National Pension NEBF (3% of Total Gross Payroll) Contract Admin. Trust Fund (1.33% of Total Gross Payroll) Labor-Mgmt. Cooperation Fund ⁵ (50.24 per hour worked) Industry Fund (1% of Total Gross Payroll) Association Dues ⁶ (0.6% of Total Gross Payroll) Subtotal 94- Soc. Sec. 7.65% (FICA) applied to max. of \$137,700 earnings (eff. 1/1/20)	35 82 24	1.96 0.87	2.12	2.40			2.38	2.38	2.38	2.38	2.38	2 28	2 28	2.38
of Total Gross Payroll) Contract Admin. Trust Fund (1.33% of Total Gross Payroll) Labor-Mgmt. Cooperation Fund ⁵ (50.24 per hour worked) Industry Fund (1% of Total Gross Payroll) Association Dues ⁶ (0.6% of Total Gross Payroll) Subtotal 94. Soc. Sec. 7.65% (FICA) applied to max. of \$137,700 earnings (eff. 1/1/20)	82	0.87			0.83	0.89						2.50	2.50	
(1.33% of Total Gross Payroll) Labor-Mgmt. Cooperation Fund ⁵ (\$0.24 per hour worked) Industry Fund (1% of Total Gross Payroll) Association Dues ⁶ (0.6% of Total Gross Payroll) Subtotal 94. Soc. Sec. 7.65% (FICA) applied to max. of \$137,700 earnings (eff. 1/1/20)	24		0.94	1.06			0.94	1.00	1.05	1.11	1.20	1.29	1.39	1.48
(\$0.24 per hour worked) Industry Fund (1% of Total Gross Payroll) Association Dues ⁶ (0.6% of Total Gross Payroll) Subtotal 94: Soc. Sec. 7.65% (FICA) applied to max. of \$137,700 earnings (eff. 1/1/20)		0.24		1	0.37	0.39	0.42	0.44	0.47	0.49	0.53	0.57	0.61	0.65
Gross Payroll Association Dues ⁶ (0.6% of Total Gross Payroll) Subtotal 94.	62		0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24
Total Gross Payroll) Subtotal 94- Soc. Sec. 7.65% (FICA) applied to max. of \$137,700 earnings (eff. 1/1/20)		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
Soc. Sec. 7.65% (FICA) 4.3 applied to max. of \$137,700 earnings (eff. 1/1/20)	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
applied to max. of \$137,700 earnings (eff. 1/1/20)	-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
Federal Unemployment 0.3	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
Tax o.6% (applied to max. of \$7,000 earnings)	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? - 3.0 \$5.30/\$7.31 per \$100 of Straight Time Payroll	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	12	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)	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 0.0 Fund 0.1% (applied to max. of \$7,000 earnings)	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.			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

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

²VEBA 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.

 $^{^{3}\,\}mbox{No}$ 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 Averag



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	. Dutt no dio un	,			
	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				
Wages¹ Variable 401(k) Pension Rate	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
Adjusted Hourly Rate	6.00 55.56	6.00 59.41	6.00 64.79	6.00 74.03	0.00 27.70	0.00 29.55	6.00 25.40	6.00 27.24	6.00 29.09	6.00 30.94	6.00 34.01	6.00 37.09	6.00 40.17	6.00 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 (o.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

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

²VEBA 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.

 $^{^{\}rm 3}\,{\rm No}$ 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.

⁷Workers' 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



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
Wages¹	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 (o.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? - \$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

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

²VEBA 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.

 $^{^{3}\,\}mathrm{No}\,\,\mathrm{pension}\,\mathrm{contribution}$ 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 \$1.50 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.

⁷Workers' 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



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
Wages¹ Variable 401(k) Pension Rate	61.56 9.00	65.41 9.00	70.79 9.00	80.03 9.00	27.70 0.00	29.55 0.00	31.40 9.00	33.24 9.00	35.09 9.00	36.94 9.00	40.01 9.00	43.09 9.00	46.17 9.00	49.25 9.00
Adjusted Hourly Rate	52.56	56.41	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 (o.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
	,.,-		,	.,,,	,	77.1-	,	,	/	11	,,		- 7-7-	,,,,

Revised April 25, 2025

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

²VEBA 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.

 $^{^{\}rm 3}\,{\rm No}\,{\rm pension}\,{\rm contribution}$ 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.

⁷Workers' 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



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)

1									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	51.06	54.91	60.29	69.53	27.70	29.55	20.90	22.74	24.59	26.44	29.51	32.59	35.67	38.75
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	56.88	59.40	70.63	73.28	74.16	76.67	80.87	85.07	89.26	93.46
	/-/-			-77-7	,	J), T	, -, 0	,,,,,,,,,	, ,	,,	/	- ,,	- ,,=0	JJ-70

Revised April 25, 2025

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

²VEBA 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.

 $^{^{3}\,\}mathrm{No}\,\,\mathrm{pension}\,\mathrm{contribution}$ 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 \$1.50 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.

⁷Workers' 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



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 Fund4 (\$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 (o.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

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

²VEBA 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.

⁷Workers' 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