



HOURLY COST DATA SHEET

Prepared By
Northern California Chapter, NECA

IBEW Electricians - Alameda County (Local Union 595-W)

Period of June 1, 2025 through May 31, 2026
(Based on Journeyman Rate of \$76.00 per hour)

	JOURNEYMAN	FOREMAN	GENERAL FOREMAN	APPRENTICES (5-Year Program)									
				40%	42.5%	45%	50%	55%	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
Wages ¹	76.00	87.40	98.80	30.40	32.30	34.20	38.00	41.80	45.60	49.40	53.20	57.00	60.80
Health Fund ²	20.46	20.46	20.46	20.46	20.46	20.46	20.46	20.46	20.46	20.46	20.46	20.46	20.46
Local Pension ³	15.12	15.12	15.12	0.00	0.00	6.80	7.56	8.32	9.07	9.83	10.58	11.34	12.10
Money Purchase Pension ³	8.85	8.85	8.85	0.00	0.00	3.98	4.43	4.87	5.31	5.75	6.20	6.64	7.08
Apprenticeship Fund ⁴	2.36	2.36	2.36	2.36	2.36	2.36	2.36	2.36	2.36	2.36	2.36	2.36	2.36
Contract Admin. Fund (1.05% of Total Gross Payroll)	0.80	0.92	1.04	0.32	0.34	0.36	0.40	0.44	0.48	0.52	0.56	0.60	0.64
Alameda ECT	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15
National Pension NEBF (3% of Total Gross Payroll)	2.28	2.62	2.96	0.91	0.97	1.03	1.14	1.25	1.37	1.48	1.60	1.71	1.82
Local LMCC	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Association Dues ⁵ (0.80% of Total Gross Payroll)	0.61	0.70	0.79	0.24	0.26	0.27	0.30	0.33	0.36	0.40	0.43	0.46	0.49
Subtotal	127.13	139.08	151.03	55.34	57.34	70.11	75.30	80.49	85.66	90.85	96.03	101.21	106.40
Soc. Sec. 7.65% (FICA) applied to max. of \$137,700 earnings (eff. 1/1/20)	5.81	6.69	7.56	2.33	2.47	2.62	2.91	3.20	3.49	3.78	4.07	4.36	4.65
Federal Unemployment Tax 0.6% (applied to max. of \$7,000 earnings)	0.46	0.52	0.59	0.18	0.19	0.21	0.23	0.25	0.27	0.30	0.32	0.34	0.36
Worker's Compensation ⁶ - \$5.30/\$7.31 per \$100 of Straight Time Payroll	4.03	4.63	5.24	1.61	1.71	1.81	2.01	2.22	2.42	2.62	2.82	3.02	3.22
Liability ⁷ \$6 per \$100 of Straight Time Payroll	4.56	5.24	5.93	1.82	1.94	2.05	2.28	2.51	2.74	2.96	3.19	3.42	3.65
State Unemployment - 5.4 ⁸ (applied to max. of \$7,000 earnings)	4.10	4.72	5.34	1.64	1.74	1.85	2.05	2.26	2.46	2.67	2.87	3.08	3.28
State Employment Training Fund 0.1% (applied to max. of \$7,000 earnings)	0.08	0.09	0.10	0.03	0.03	0.03	0.04	0.04	0.05	0.05	0.05	0.06	0.06
DIRECT COST Per Hour	146.16	160.97	175.78	62.96	65.43	78.68	84.82	90.96	97.08	103.22	109.36	115.49	121.63
Subject to rate approval & experience modification	Revised May 9, 2025												

The June 1, 2025 Increase of \$4.85 was allocated as follows: \$2.80 to the Wage, \$1.00 to the Health & Welfare, \$0.05 to the HRA, \$0.50 to the Local Pension and \$0.50 to the Money Purchase Pension Plan.

¹Wage package increases are scheduled as follows: June 1, 2026 - \$4.95

²Health & Welfare Contribution includes \$3.40 to the HRA and \$0.06 to the Drug Free Workforce Program.

³Apprentices shall receive % of Pension/Money Purchase contribution at same % rate as used to compute wage rate; No Pension/Money Purchase contribution for 1st year apprentices.

⁴Apprenticeship Fund calculated at 2% of the journeyman rate plus \$0.42 employee allocation and \$0.42 employer contribution.

⁵NECA Members only

⁶Workers' 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 >\$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