



## HOURLY COST DATA SHEET

Prepared By  
Northern California Chapter, NECA

IBEW Electricians - San Joaquin & Calaveras Counties (Local Union 595-E)  
Apprentices Indentured after December 31, 2025

Period of December 1, 2025 through May 31, 2026  
(Based on Journeyman Rate of \$51.65 per hour)

	JOURNEYMAN	FOREMAN	GENERAL FOREMAN	Unindentured		APPRENTICES									
				40%	45%	47.5%	50%	55%	60%	65%	70%	75%	80%	85%	
Wages <sup>1</sup>	51.65	61.98	67.15	20.66	23.24	24.53	25.83	28.41	30.99	33.57	36.16	38.74	41.32	43.90	
Health Fund <sup>2</sup>	18.13	18.13	18.13	18.13	18.13	18.13	18.13	18.13	18.13	18.13	18.13	18.13	18.13	18.13	
Defined Benefit Pension <sup>3a</sup>	6.20	6.20	6.20	0.00	0.00	0.00	3.10	3.41	3.72	4.03	4.34	4.65	4.96	5.27	
Money Purchase Pension <sup>3b</sup>	4.60	4.60	4.60	0.00	0.00	0.00	2.30	2.53	2.76	2.99	3.22	3.45	3.68	3.91	
Education Fund <sup>4</sup>	2.95	2.95	2.95	0.00	2.95	2.95	2.95	2.95	2.95	2.95	2.95	2.95	2.95	2.95	
Contract Admin. Fund (1.525% of Total Gross Payroll)	0.79	0.95	1.02	0.32	0.35	0.37	0.39	0.43	0.47	0.51	0.55	0.59	0.63	0.67	
Labor Management Cooperation Fund <sup>5</sup>	0.50	0.50	0.50	0.00	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	
National Pension NEBF (3% of Total Gross Payroll)	1.55	1.86	2.01	0.62	0.70	0.74	0.77	0.85	0.93	1.01	1.08	1.16	1.24	1.32	
NECA Service Charge <sup>6</sup> (0.45% of Total Gross Payroll)	0.23	0.28	0.30	0.09	0.10	0.11	0.12	0.13	0.14	0.15	0.16	0.17	0.19	0.20	
<b>Subtotal</b>	<b>86.60</b>	<b>97.45</b>	<b>102.86</b>	<b>39.82</b>	<b>45.97</b>	<b>47.33</b>	<b>54.09</b>	<b>57.34</b>	<b>60.59</b>	<b>63.84</b>	<b>67.09</b>	<b>70.34</b>	<b>73.60</b>	<b>76.85</b>	
Soc. Sec. 7.65% (FICA) applied to max. of \$157,700 earnings (eff. 1/1/20)	3.95	4.74	5.14	1.58	1.78	1.88	1.98	2.17	2.37	2.57	2.77	2.96	3.16	3.36	
Federal Unemployment Tax 0.6% (applied to max. of \$7,000 earnings)	0.31	0.37	0.40	0.12	0.14	0.15	0.15	0.17	0.19	0.20	0.22	0.23	0.25	0.26	
Worker's Compensation <sup>7</sup> \$5.30/\$7.31 per \$100 of Straight Time Payroll	2.74	3.28	3.56	1.09	1.23	1.30	1.37	1.51	1.64	1.78	1.92	2.05	2.19	2.33	
Liability Insurance <sup>8</sup> \$6.00 per \$100 of Straight Time Payroll	3.10	3.72	4.03	1.24	1.39	1.47	1.55	1.70	1.86	2.01	2.17	2.32	2.48	2.63	
State Unemployment - 5.4% <sup>9</sup> (applied to max. of \$7,000 earnings)	2.79	3.35	3.63	1.12	1.25	1.32	1.39	1.53	1.67	1.81	1.95	2.09	2.23	2.37	
State Employment Training Fund 0.1% <sup>10</sup> (applied to max. of \$7,000 earnings)	0.05	0.06	0.07	0.02	0.02	0.02	0.03	0.03	0.03	0.04	0.04	0.04	0.04	0.04	
<b>DIRECT COST per Hour</b>	<b>99.54</b>	<b>112.98</b>	<b>119.68</b>	<b>45.00</b>	<b>51.79</b>	<b>53.47</b>	<b>60.56</b>	<b>64.46</b>	<b>68.35</b>	<b>72.25</b>	<b>76.15</b>	<b>80.04</b>	<b>83.95</b>	<b>87.85</b>	
Subject to rate approval & experience modification															Revised December 18, 2025

The June 1, 2025 increase of \$3.50 was allocated as follows: \$2.20 to the Wage, \$1.00 to the Health & Welfare, \$0.10 to the Defined Benefit Pension, \$0.15 to the Money Purchase Pension and \$0.05 to the HRA.

<sup>1</sup>Future Increases as follows: June 1, 2026 - \$4.15; June 1, 2027 - \$4.00; June 1, 2027 - \$4.00

<sup>2</sup>Rate includes HRA monies. Effective June 1, 2025, the Health & Welfare Rate is \$16.38 and the HRA Rate is \$1.75

<sup>3a</sup>Defined Benefit Pension - Apprentices shall receive % Pension contribution at same % used to compute wage rate. No Pension contribution for Unindentured or Periods 1 through 2 Apprentices (40%, 45%, or 50%)

<sup>3b</sup>Money Purchase Pension - Apprentices shall receive % Pension contribution at same % used to compute wage rate. No Pension contribution for Unindentured or Periods 1 through 2 Apprentices (40%, 45% or 50%)

<sup>4</sup>Effective June 1, 2024, the contribution rate is determined by multiplying the base journeyman wage rate at straight time by 4.75% and then adding \$0.50 (\$0.25 from Labor and \$0.25 from Management).

<sup>5</sup>Labor-Management Cooperation Fund - \$0.24 + \$0.25 for NCECI + \$0.01 for NLMCC.

<sup>6</sup>NECA members only

<sup>7</sup>Workers' Comp Bureau basic rate covers costs & claims only

<sup>8</sup>Public Liability rate(s) are for "Operations" only.

<sup>9</sup>Average

<sup>10</sup>Unindentured Apprentices (maximum 2000 hours) @ 40% No contributions to Local Pension, Education Fund, Contract Administration Fund or LMCC. Fund are paid on Unindentured Apprentices.

Refer to Section 5.10 of the Stockton Inside Agreement for further information on the Unindentured Apprentice.