



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 ¹⁰			APPRENTICES																																
	Straight Time	Time & 1/2	Double Time	Straight Time	Time & 1/2	Double Time	Straight Time	Time & 1/2	Double Time	Straight Time	Time & 1/2	Double Time	40%			45%			47.5%			50%			55%			60%			65%			70%			75%			80%			85%		
Wages ¹	51.65	77.48	103.30	61.98	92.97	123.96	67.15	100.73	134.30	20.66	30.99	41.32	23.24	34.86	46.48	24.53	36.80	49.06	25.83	38.75	51.66	28.41	42.62	56.82	30.99	46.49	61.98	33.57	50.36	67.14	36.16	54.24	72.32	38.74	58.11	77.48	41.32	61.98	82.64	43.90	65.85	87.80			
Health Fund ²	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	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	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 ^{3a}	6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.10	3.10	3.10	3.41	3.41	3.41	3.72	4.03	4.03	4.03	4.34	4.34	4.34	4.65	4.65	4.65	4.96	4.96	4.96	5.27	5.27	5.27		
Money Purchase Pension ^{3b}	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.30	2.30	2.30	2.53	2.53	2.53	2.76	2.76	2.76	2.99	2.99	2.99	3.22	3.22	3.22	3.45	3.45	3.45	3.68	3.68	3.68	3.91	3.91	3.91
Education Fund ⁴	2.95	2.95	2.95	2.95	2.95	2.95	2.95	2.95	2.95	0.00	0.00	0.00	2.95	2.95	2.95	2.95	2.95	2.95	2.95	2.95	2.95	2.95	2.95	2.95	2.95	2.95	2.95	2.95	2.95	2.95	2.95	2.95	2.95	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	1.18	1.58	0.95	1.42	1.89	1.02	1.54	2.05	0.32	0.47	0.63	0.35	0.53	0.71	0.37	0.56	0.75	0.39	0.59	0.79	0.43	0.65	0.87	0.47	0.71	0.95	0.51	0.77	1.02	0.55	0.83	1.10	0.59	0.89	1.18	0.63	0.95	1.26	0.67	1.00	1.34			
Labor Management Cooperation Fund ⁵	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.00	0.00	0.00	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	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	0.50	0.50	0.50	0.50	0.50		
National Pension NEBF (3% of Total Gross Payroll)	1.55	2.32	3.10	1.86	2.79	3.72	2.01	3.02	4.03	0.62	0.93	1.24	0.70	1.05	1.39	0.74	1.10	1.47	0.77	1.16	1.55	0.85	1.28	1.70	0.93	1.39	1.86	1.01	1.51	2.01	1.08	1.63	2.17	1.16	1.74	2.32	1.24	1.86	2.48	1.32	1.98	2.63			
NECA Service Charge ⁶ (0.45% of Total Gross Payroll)	0.23	0.35	0.46	0.28	0.42	0.56	0.30	0.45	0.60	0.09	0.14	0.19	0.10	0.16	0.21	0.11	0.17	0.22	0.12	0.17	0.23	0.13	0.19	0.26	0.14	0.21	0.28	0.15	0.23	0.30	0.16	0.24	0.33	0.17	0.26	0.35	0.19	0.28	0.37	0.20	0.30	0.40			
Subtotal	86.60	113.71	140.82	97.45	129.98	162.51	102.86	138.12	173.36	39.82	50.66	61.51	45.97	58.18	70.37	47.33	60.21	73.08	54.09	67.65	81.21	57.34	72.26	87.17	60.59	76.86	93.13	63.84	81.47	99.07	67.09	86.08	105.06	70.34	90.68	111.01	73.60	95.29	116.97	76.85	99.89	122.93			
Soc. Sec. 7.65% (FICA) applied to max. of \$137,700 earnings (eff. 1/1/20)	3.95	5.93	7.90	4.74	7.11	9.48	5.14	7.71	10.27	1.58	2.37	3.16	1.78	2.67	3.56	1.88	2.82	3.75	1.98	2.96	3.95	2.17	3.26	4.35	2.37	3.56	4.74	2.57	3.85	5.14	2.77	4.15	5.53	2.96	4.45	5.93	3.16	4.74	6.32	3.36	5.04	6.72			
Federal Unemployment Tax 0.6% (applied to max. of \$7,000 earnings)	0.31	0.46	0.62	0.37	0.56	0.74	0.40	0.60	0.81	0.12	0.19	0.25	0.14	0.21	0.28	0.15	0.22	0.29	0.15	0.23	0.31	0.17	0.26	0.34	0.19	0.28	0.37	0.20	0.30	0.40	0.22	0.33	0.43	0.23	0.35	0.46	0.25	0.37	0.50	0.26	0.40	0.53			
Worker's Compensation ⁷ - \$5.30/\$7.31 per \$100 of Straight Time Payroll	2.74	2.74	2.74	3.28	3.28	3.28	3.56	3.56	3.56	1.09	1.09	1.09	1.23	1.23	1.23	1.30	1.30	1.30	1.37	1.37	1.37	1.51	1.51	1.51	1.64	1.64	1.64	1.78	1.78	1.78	1.92	1.92	1.92	2.05	2.05	2.05	2.19	2.19	2.19	2.33	2.33	2.33			
Liability Insurance ⁸ \$6.00 per \$100 of Straight Time Payroll	3.10	3.10	3.10	3.72	3.72	3.72	4.03	4.03	4.03	1.24	1.24	1.24	1.39	1.39	1.39	1.47	1.47	1.47	1.55	1.55	1.55	1.70	1.70	1.70	1.86	1.86	1.86	2.01	2.01	2.01	2.17	2.17	2.17	2.32	2.32	2.32	2.48	2.48	2.48	2.63	2.63	2.63			
State Unemployment - 5.4% ⁹ (applied to max. of \$7,000 earnings)	2.79	4.18	5.58	3.35	5.02	6.69	3.63	5.44	7.25	1.12	1.67	2.23	1.25	1.88	2.51	1.32	1.99	2.65	1.39	2.09	2.79	1.53	2.30	3.07	1.67	2.51	3.35	1.81	2.72	3.63	1.95	2.93	3.91	2.09	3.14	4.18	2.23	3.35	4.46	2.37	3.56	4.74			
State Employment Training Fund 0.1% (applied to max. of \$7,000 earnings)	0.05	0.08	0.10	0.06	0.09	0.12	0.07	0.10	0.13	0.02	0.03	0.04	0.02	0.03	0.05	0.02	0.04	0.05	0.03	0.04	0.05	0.03	0.04	0.06	0.03	0.05	0.06	0.03	0.05	0.07	0.04	0.05	0.07	0.04	0.06	0.08	0.04	0.06	0.08	0.04	0.07	0.09			
DIRECT COST Per Hour	99.54	130.20	160.86	112.98	149.77	186.56	119.68	159.56	199.41	45.00	57.26	69.53	51.79	65.60	79.39	53.47	68.04	82.60	60.56	75.90	91.23	64.46	81.33	98.19	68.35	86.75	105.15	72.25	92.19	112.10	76.15	97.62	119.09	80.04	103.05	126.04	83.95	108.48	133.00	87.85	113.91	139.96			
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.

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

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

^{3a}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%)

^{3b} 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%)

⁴Effective 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).

⁵Labor-Management Cooperation Fund - \$0.24 + \$0.25 for NCEC + \$0.01 for NLMCC.

⁶NECA members only

⁷Workers' Comp Bureau basic rate covers costs & claims only

⁸Public Liability rate(s) are for "Operations" only.

⁹Average

¹⁰Unindentured 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.