



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, 2026 through May 31, 2027
(Based on Journeyman Rate of \$63.81 per hour)

	JOURNEYMAN			SUB FOREMAN			FOREMAN			GENERAL FOREMAN			45%			48%			51%			54%			57%			60%			65%			70%			75%			80%		
	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	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	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						
Wages ¹	63.81	95.72	127.62	67.80	101.70	135.60	73.38	110.07	146.76	82.95	124.43	165.91	28.71	43.07	57.43	30.63	45.94	61.26	32.54	48.81	65.09	34.46	51.69	68.91	36.37	54.56	72.74	38.29	57.43	76.57	41.48	62.21	82.95	44.67	67.00	89.33	47.86	71.79	95.72	51.05	76.57	102.10
Health Fund	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70		
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	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	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	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	0.00	0.00	0.00	0.00	0.00	0.00	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	
Profit Sharing Pension ³	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	0.00	0.00	0.00	0.00	0.00	0.00	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	
Apprenticeship Fund ⁴ (\$2.38 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	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	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)	1.91	2.87	3.83	2.03	3.05	4.07	2.20	3.30	4.40	2.49	3.73	4.98	0.86	1.29	1.72	0.92	1.38	1.84	0.98	1.46	1.95	1.03	1.55	2.07	1.09	1.64	2.18	1.15	1.72	2.30	1.24	1.87	2.49	1.34	2.01	2.68	1.44	2.15	2.87	1.53	2.30	3.06
Contract Admin. Trust Fund (1.33% of Total Gross Payroll)	0.85	1.27	1.70	0.90	1.35	1.80	0.98	1.46	1.95	1.10	1.65	2.21	0.38	0.57	0.76	0.41	0.61	0.81	0.43	0.65	0.87	0.46	0.69	0.92	0.48	0.73	0.97	0.51	0.76	1.02	0.55	0.83	1.10	0.59	0.89	1.19	0.64	0.95	1.27	0.68	1.02	1.36
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	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	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)	0.64	0.96	1.28	0.68	1.02	1.36	0.73	1.10	1.47	0.83	1.24	1.66	0.29	0.43	0.57	0.31	0.46	0.61	0.33	0.49	0.65	0.34	0.52	0.69	0.36	0.55	0.73	0.38	0.57	0.77	0.41	0.62	0.83	0.45	0.67	0.89	0.48	0.72	0.96	0.51	0.77	1.02
Association Dues ⁶ (0.6% of Total Gross Payroll)	0.38	0.57	0.77	0.41	0.61	0.81	0.44	0.66	0.88	0.50	0.75	1.00	0.17	0.26	0.34	0.18	0.28	0.37	0.20	0.29	0.39	0.21	0.31	0.41	0.22	0.33	0.44	0.23	0.34	0.46	0.25	0.37	0.50	0.27	0.40	0.54	0.29	0.43	0.57	0.31	0.46	0.61
Subtotal	98.56	132.36	166.16	102.79	138.70	174.61	108.70	147.57	186.44	118.84	162.78	206.71	50.74	65.95	81.15	52.77	68.99	85.21	65.44	82.68	99.92	67.47	85.72	103.97	69.50	88.76	108.03	71.53	91.80	112.08	74.91	96.87	118.84	78.29	101.94	125.60	81.67	107.01	132.36	85.05	112.08	139.12
Soc. Sec. 7.65% (FICA) applied to max. of \$137,700 earnings (eff. 1/1/20)	4.88	7.32	9.76	5.19	7.78	10.37	5.61	8.42	11.23	6.35	9.52	12.69	2.20	3.29	4.39	2.34	3.51	4.69	2.49	3.73	4.98	2.64	3.95	5.27	2.78	4.17	5.56	2.93	4.39	5.86	3.17	4.76	6.35	3.42	5.13	6.83	3.66	5.49	7.32	3.91	5.86	7.81
Federal Unemployment Tax 0.6% (applied to max. of \$7,000 earnings)	0.38	0.57	0.77	0.41	0.61	0.81	0.44	0.66	0.88	0.50	0.75	1.00	0.17	0.26	0.34	0.18	0.28	0.37	0.20	0.29	0.39	0.21	0.31	0.41	0.22	0.33	0.44	0.23	0.34	0.46	0.25	0.37	0.50	0.27	0.40	0.54	0.29	0.43	0.57	0.31	0.46	0.61
Worker's Compensation ⁷ - \$5.30/\$7.31 per \$100 of Straight Time Payroll	3.38	3.38	3.38	3.59	3.59	3.59	3.89	3.89	3.89	4.40	4.40	4.40	1.52	1.52	1.52	1.62	1.62	1.62	1.72	1.72	1.72	1.83	1.83	1.83	1.93	1.93	1.93	2.03	2.03	2.03	2.20	2.20	2.20	2.37	2.37	2.37	2.54	2.54	2.54	2.71	2.71	2.71
Liability ⁸ \$6.00 per \$100 of Straight Time Payroll	3.83	3.83	3.83	4.07	4.07	4.07	4.40	4.40	4.40	4.98	4.98	4.98	1.72	1.72	1.72	1.84	1.84	1.84	1.95	1.95	1.95	2.07	2.07	2.07	2.18	2.18	2.18	2.30	2.30	2.30	2.49	2.49	2.49	2.68	2.68	2.68	2.87	2.87	2.87	3.06	3.06	3.06
State Unemployment ⁹ - 5.4% (applied to max. of \$7,000 earnings)	3.45	5.17	6.89	3.66	5.49	7.32	3.96	5.94	7.93	4.48	6.72	8.96	1.55	2.33	3.10	1.65	2.48	3.31	1.76	2.64	3.51	1.86	2.79	3.72	1.96	2.95	3.93	2.07	3.10	4.13	2.24	3.36	4.48	2.41	3.62	4.82	2.58	3.88	5.17	2.76	4.13	5.51
State Employment Training Fund 0.1% (applied to max. of \$7,000 earnings)	0.06	0.10	0.13	0.07	0.10	0.14	0.07	0.11	0.15	0.08	0.12	0.17	0.03	0.04	0.06	0.03	0.05	0.06	0.03	0.05	0.07	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	0.05	0.07	0.10	0.05	0.08	0.10
DIRECT COST Per Hour	114.55	152.73	190.92	119.77	160.34	200.91	127.09	171.00	214.91	139.62	189.26	238.90	57.93	75.11	92.30	60.44	78.77	97.09	73.59	93.07	112.54	76.10	96.72	117.34	78.61	100.37	122.14	81.12	104.03	126.94	85.30	110.12	134.93	89.47	116.20	142.93	93.65	122.29	150.93	97.83	128.38	158.93

Revised May 23, 2026

The June 1, 2026 increase of \$3.70 was allocated as follows: \$2.25 to the Wage, \$1.20 to the Health & Welfare, and \$0.25 to the Defined Benefit Pension.

¹ Future Increases: 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, 2025, \$0.88 will be allocated to the Joint Apprenticeship Training Trust (JATT) and \$1.50 will be allocated to the Training Facility Fund Corporation (TFCC)

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, 2026 through May 31, 2027
(Based on Journeyman Rate of \$63.81 per hour)

	JOURNEYMAN			SUB FOREMAN			FOREMAN			GENERAL FOREMAN			45%			48%			51%			54%			57%			60%			65%			70%			75%			80%		
	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	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	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						
Wages ¹	63.81	95.72	127.62	67.80	101.70	135.60	73.38	110.07	146.76	82.95	124.43	165.91	28.71	43.07	57.43	30.63	45.94	61.26	32.54	48.81	65.09	34.46	51.69	68.91	36.37	54.56	72.74	38.29	57.43	76.57	41.48	62.21	82.95	44.67	67.00	89.33	47.86	71.79	95.72	51.05	76.57	102.10
Variable 401(k) Pension Rate	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Adjusted Hourly Rate	62.31	94.22	126.12	66.30	100.20	134.10	71.88	108.57	145.26	81.45	122.93	164.41	28.71	43.07	57.43	30.63	45.94	61.26	31.04	47.31	63.59	32.96	50.19	67.41	34.87	53.06	71.24	36.79	55.93	75.07	39.98	60.71	81.45	43.17	65.50	87.83	46.36	70.29	94.22	49.55	75.07	100.60
Health Fund	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70			
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	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	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	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	0.00	0.00	0.00	0.00	0.00	0.00	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25			
Profit Sharing Pension ³	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	0.00	0.00	0.00	0.00	0.00	0.00	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90			
Apprenticeship Fund ⁴ (\$2.38 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	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	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)	1.91	2.87	3.83	2.03	3.05	4.07	2.20	3.30	4.40	2.49	3.73	4.98	0.86	1.29	1.72	0.92	1.38	1.84	0.98	1.46	1.95	1.03	1.55	2.07	1.09	1.64	2.18	1.15	1.72	2.30	1.24	1.87	2.49	1.34	2.01	2.68	1.44	2.15	2.87	1.53	2.30	3.06
Contract Admin. Trust Fund (1.33% of Total Gross Payroll)	0.85	1.27	1.70	0.90	1.35	1.80	0.98	1.46	1.95	1.10	1.65	2.21	0.38	0.57	0.76	0.41	0.61	0.81	0.43	0.65	0.87	0.46	0.69	0.92	0.48	0.73	0.97	0.51	0.76	1.02	0.55	0.83	1.10	0.59	0.89	1.19	0.64	0.95	1.27	0.68	1.02	1.36
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	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	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)	0.64	0.96	1.28	0.68	1.02	1.36	0.73	1.10	1.47	0.83	1.24	1.66	0.29	0.43	0.57	0.31	0.46	0.61	0.33	0.49	0.65	0.34	0.52	0.69	0.36	0.55	0.73	0.38	0.57	0.77	0.41	0.62	0.83	0.45	0.67	0.89	0.48	0.72	0.96	0.51	0.77	1.02
Association Dues ⁶ (0.6% of Total Gross Payroll)	0.38	0.57	0.77	0.41	0.61	0.81	0.44	0.66	0.88	0.50	0.75	1.00	0.17	0.26	0.34	0.18	0.28	0.37	0.20	0.29	0.39	0.21	0.31	0.41	0.22	0.33	0.44	0.23	0.34	0.46	0.25	0.37	0.50	0.27	0.40	0.54	0.29	0.43	0.57	0.31	0.46	0.61
Subtotal	98.56	132.36	166.16	102.79	138.70	174.61	108.70	147.57	186.44	118.84	162.78	206.71	50.74	65.95	81.15	52.77	68.99	85.21	65.44	82.68	99.92	67.47	85.72	103.97	69.50	88.76	108.03	71.53	91.80	112.08	74.91	96.87	118.84	78.29	101.94	125.60	81.67	107.01	132.36	85.05	112.08	139.12
Soc. Sec. 7.65% (FICA) applied to max. of \$137,700 earnings (eff. 1/1/20)	4.77	7.21	9.65	5.07	7.67	10.26	5.50	8.31	11.11	6.23	9.40	12.58	2.20	3.29	4.39	2.34	3.51	4.69	2.37	3.62	4.86	2.52	3.84	5.16	2.67	4.06	5.45	2.81	4.28	5.74	3.06	4.64	6.23	3.30	5.01	6.72	3.55	5.38	7.21	3.79	5.74	7.70
Federal Unemployment Tax 0.6% (applied to max. of \$7,000 earnings)	0.37	0.57	0.76	0.40	0.60	0.80	0.43	0.65	0.87	0.49	0.74	0.99	0.17	0.26	0.34	0.18	0.28	0.37	0.19	0.28	0.38	0.20	0.30	0.40	0.21	0.32	0.43	0.22	0.34	0.45	0.24	0.36	0.49	0.26	0.39	0.53	0.28	0.42	0.57	0.30	0.45	0.60
Worker's Compensation ⁷ - \$5.30/\$7.31 per \$100 of Straight Time Payroll	3.30	3.30	3.30	7.04	7.04	7.04	7.63	7.63	7.63	8.65	8.65	8.65	3.05	3.05	3.05	3.25	3.25	3.25	3.30	3.30	3.30	3.50	3.50	3.50	3.70	3.70	3.70	3.91	3.91	3.91	4.25	4.25	4.25	4.58	4.58	4.58	4.92	4.92	4.92	5.26	5.26	5.26
Liability ⁸ \$6.00 per \$100 of Straight Time Payroll	3.74	3.74	3.74	3.98	3.98	3.98	4.31	4.31	4.31	4.89	4.89	4.89	1.72	1.72	1.72	1.84	1.84	1.84	1.86	1.86	1.86	1.98	1.98	1.98	2.09	2.09	2.09	2.21	2.21	2.21	2.40	2.40	2.40	2.59	2.59	2.59	2.78	2.78	2.78	2.97	2.97	2.97
State Unemployment ⁹ - 5.4% (applied to max. of \$7,000 earnings)	3.36	5.09	6.81	3.58	5.41	7.24	3.88	5.86	7.84	4.40	6.64	8.88	1.55	2.33	3.10	1.65	2.48	3.31	1.68	2.55	3.43	1.78	2.71	3.64	1.88	2.87	3.85	1.99	3.02	4.05	2.16	3.28	4.40	2.33	3.54	4.74	2.50	3.80	5.09	2.68	4.05	5.43
State Employment Training Fund 0.1% (applied to max. of \$7,000 earnings)	0.06	0.09	0.13	0.07	0.10	0.13	0.07	0.11	0.15	0.08	0.12	0.16	0.03	0.04	0.06	0.03	0.05	0.06	0.03	0.05	0.06	0.03	0.05	0.07	0.03	0.05	0.07	0.04	0.06	0.08	0.04	0.06	0.08	0.04	0.07	0.09	0.05	0.07	0.09	0.05	0.08	0.10
DIRECT COST Per Hour	114.17	152.36	190.54	122.92	163.49	204.06	130.53	174.44	218.36	143.58	193.22	242.86	59.46	76.64	93.82	62.07	80.40	98.72	74.87	94.34	113.82	77.48	98.10	118.72	80.09	101.85	123.62	82.70	105.61	128.52	87.05	111.87	136.69	91.40	118.12	144.85	95.74	124.38	153.02	100.09	130.64	161.19

The June 1, 2026 increase of \$3.70 was allocated as follows: \$2.25 to the Wage, \$1.20 to the Health & Welfare, and \$0.25 to the Defined Benefit Pension.

Revised May 23, 2026

¹ Future Increases: 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, 2025, \$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 LMCFC 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 "C" Rate
Period of June 1, 2026 through May 31, 2027
(Based on Journeyman Rate of \$63.81 per hour)

	JOURNEYMAN			SUB FOREMAN			FOREMAN			GENERAL FOREMAN			45%			48%			51%			54%			57%			60%			65%			70%			75%			80%		
	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	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	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						
Wages ¹	63.81	95.72	127.62	67.80	101.70	135.60	73.38	110.07	146.76	82.95	124.43	165.91	28.71	43.07	57.43	30.63	45.94	61.26	32.54	48.81	65.09	34.46	51.69	68.91	36.37	54.56	72.74	38.29	57.43	76.57	41.48	62.21	82.95	44.67	67.00	89.33	47.86	71.79	95.72	51.05	76.57	102.10
Variable 401(k) Pension Rate	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Adjusted Hourly Rate	60.81	92.72	124.62	64.80	98.70	132.60	70.38	107.07	143.76	79.95	121.43	162.91	28.71	43.07	57.43	30.63	45.94	61.26	29.54	45.81	62.09	31.46	48.69	65.91	33.37	51.56	69.74	35.29	54.43	73.57	38.48	59.21	79.95	41.67	64.00	86.33	44.86	68.79	92.72	48.05	73.57	99.10
Health Fund	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70			
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	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	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	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	0.00	0.00	0.00	0.00	0.00	0.00	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25
Profit Sharing Pension ³	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	0.00	0.00	0.00	0.00	0.00	0.00	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40
Apprenticeship Fund ⁴ (\$2.38 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	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	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)	1.91	2.87	3.83	2.03	3.05	4.07	2.20	3.30	4.40	2.49	3.73	4.98	0.86	1.29	1.72	0.92	1.38	1.84	0.98	1.46	1.95	1.03	1.55	2.07	1.09	1.64	2.18	1.15	1.72	2.30	1.24	1.87	2.49	1.34	2.01	2.68	1.44	2.15	2.87	1.53	2.30	3.06
Contract Admin. Trust Fund (1.33% of Total Gross Payroll)	0.85	1.27	1.70	0.90	1.35	1.80	0.98	1.46	1.95	1.10	1.65	2.21	0.38	0.57	0.76	0.41	0.61	0.81	0.43	0.65	0.87	0.46	0.69	0.92	0.48	0.73	0.97	0.51	0.76	1.02	0.55	0.83	1.10	0.59	0.89	1.19	0.64	0.95	1.27	0.68	1.02	1.36
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	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	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)	0.64	0.96	1.28	0.68	1.02	1.36	0.73	1.10	1.47	0.83	1.24	1.66	0.29	0.43	0.57	0.31	0.46	0.61	0.33	0.49	0.65	0.34	0.52	0.69	0.36	0.55	0.73	0.38	0.57	0.77	0.41	0.62	0.83	0.45	0.67	0.89	0.48	0.72	0.96	0.51	0.77	1.02
Association Dues ⁶ (0.6% of Total Gross Payroll)	0.38	0.57	0.77	0.41	0.61	0.81	0.44	0.66	0.88	0.50	0.75	1.00	0.17	0.26	0.34	0.18	0.28	0.37	0.20	0.29	0.39	0.21	0.31	0.41	0.22	0.33	0.44	0.23	0.34	0.46	0.25	0.37	0.50	0.27	0.40	0.54	0.29	0.43	0.57	0.31	0.46	0.61
Subtotal	98.56	132.36	166.16	102.79	138.70	174.61	108.70	147.57	186.44	118.84	162.78	206.71	50.74	65.95	81.15	52.77	68.99	85.21	65.44	82.68	99.92	67.47	85.72	103.97	69.50	88.76	108.03	71.53	91.80	112.08	74.91	96.87	118.84	78.29	101.94	125.60	81.67	107.01	132.36	85.05	112.08	139.12
Soc. Sec. 7.65% (FICA) applied to max. of \$137,700 earnings (eff. 1/1/20)	4.65	7.09	9.53	4.96	7.55	10.14	5.38	8.19	11.00	6.12	9.29	12.46	2.20	3.29	4.39	2.34	3.51	4.69	2.26	3.50	4.75	2.41	3.72	5.04	2.55	3.94	5.34	2.70	4.16	5.63	2.94	4.53	6.12	3.19	4.90	6.60	3.43	5.26	7.09	3.68	5.63	7.58
Federal Unemployment Tax 0.6% (applied to max. of \$7,000 earnings)	0.36	0.56	0.75	0.39	0.59	0.80	0.42	0.64	0.86	0.48	0.73	0.98	0.17	0.26	0.34	0.18	0.28	0.37	0.18	0.27	0.37	0.19	0.29	0.40	0.20	0.31	0.42	0.21	0.33	0.44	0.23	0.36	0.48	0.25	0.38	0.52	0.27	0.41	0.56	0.29	0.44	0.59
Worker's Compensation ⁷ - \$5.30/\$7.31 per \$100 of Straight Time Payroll	3.22	3.22	3.22	6.88	6.88	6.88	7.47	7.47	7.47	8.49	8.49	8.49	3.05	3.05	3.05	3.25	3.25	3.25	3.14	3.14	3.14	3.34	3.34	3.34	3.54	3.54	3.54	3.75	3.75	3.75	4.09	4.09	4.09	4.43	4.43	4.43	4.76	4.76	4.76	5.10	5.10	5.10
Liability ⁸ \$6.00 per \$100 of Straight Time Payroll	3.65	3.65	3.65	3.89	3.89	3.89	4.22	4.22	4.22	4.80	4.80	4.80	1.72	1.72	1.72	1.84	1.84	1.84	1.77	1.77	1.77	1.89	1.89	1.89	2.00	2.00	2.00	2.12	2.12	2.12	2.31	2.31	2.31	2.50	2.50	2.50	2.69	2.69	2.69	2.88	2.88	2.88
State Unemployment ⁹ - 5.4% (applied to max. of \$7,000 earnings)	3.28	5.01	6.73	3.50	5.33	7.16	3.80	5.78	7.76	4.32	6.56	8.80	1.55	2.33	3.10	1.65	2.48	3.31	1.60	2.47	3.35	1.70	2.63	3.56	1.80	2.78	3.77	1.91	2.94	3.97	2.08	3.20	4.32	2.25	3.46	4.66	2.42	3.71	5.01	2.59	3.97	5.35
State Employment Training Fund 0.1% (applied to max. of \$7,000 earnings)	0.06	0.09	0.12	0.06	0.10	0.13	0.07	0.11	0.14	0.08	0.12	0.16	0.03	0.04	0.06	0.03	0.05	0.06	0.03	0.05	0.06	0.03	0.05	0.07	0.03	0.05	0.07	0.04	0.05	0.07	0.04	0.06	0.08	0.04	0.06	0.09	0.04	0.07	0.09	0.05	0.07	0.10
DIRECT COST Per Hour	113.80	151.98	190.16	122.47	163.04	203.61	130.08	173.99	217.90	143.12	192.76	242.40	59.46	76.64	93.82	62.07	80.40	98.72	74.42	93.89	113.36	77.02	97.64	118.26	79.63	101.40	123.16	82.24	105.15	128.06	86.59	111.41	136.23	90.94	117.67	144.40	95.29	123.93	152.56	99.64	130.18	160.73

The June 1, 2026 increase of \$3.70 was allocated as follows: \$2.25 to the Wage, \$1.20 to the Health & Welfare, and \$0.25 to the Defined Benefit Pension.

Revised May 23, 2026

¹ Future Increases: 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.

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⁹ Average.



HOURLY COST DATA SHEET

Prepared By
Northern California Chapter, NECA

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

Journeyman "D" Rate
Period of June 1, 2026 through May 31, 2027
(Based on Journeyman Rate of \$63.81 per hour)

	JOURNEYMAN			SUB FOREMAN			FOREMAN			GENERAL FOREMAN			45%			48%			51%			54%			57%			60%			65%			70%			75%			80%		
	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	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	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						
Wages ¹	63.81	95.72	127.62	67.80	101.70	135.60	73.38	110.07	146.76	82.95	124.43	165.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
Variable 401(k) Pension Rate	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
Adjusted Hourly Rate	59.31	91.22	123.12	63.30	97.20	131.10	68.88	105.57	142.26	78.45	119.93	161.41	28.71	43.07	57.43	30.63	45.94	61.26	32.54	48.81	65.09	34.46	51.69	68.91	36.37	54.56	72.74	38.29	57.43	76.57	41.48	62.21	82.95	44.67	67.00	89.33	47.86	71.79	95.72	51.05	76.57	102.10
Health Fund	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70			
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	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	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	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	0.00	0.00	0.00	0.00	0.00	0.00	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25			
Profit Sharing Pension ³	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90	0.00	0.00	0.00	0.00	0.00	0.00	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90			
Apprenticeship Fund ⁴ (\$2.38 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	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	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)	1.91	2.87	3.83	2.03	3.05	4.07	2.20	3.30	4.40	2.49	3.73	4.98	0.86	1.29	1.72	0.92	1.38	1.84	0.98	1.46	1.95	1.03	1.55	2.07	1.09	1.64	2.18	1.15	1.72	2.30	1.24	1.87	2.49	1.34	2.01	2.68	1.44	2.15	2.87	1.53	2.30	3.06
Contract Admin. Trust Fund (1.33% of Total Gross Payroll)	0.85	1.27	1.70	0.90	1.35	1.80	0.98	1.46	1.95	1.10	1.65	2.21	0.38	0.57	0.76	0.41	0.61	0.81	0.43	0.65	0.87	0.46	0.69	0.92	0.48	0.73	0.97	0.51	0.76	1.02	0.55	0.83	1.10	0.59	0.89	1.19	0.64	0.95	1.27	0.68	1.02	1.36
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	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	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)	0.64	0.96	1.28	0.68	1.02	1.36	0.73	1.10	1.47	0.83	1.24	1.66	0.29	0.43	0.57	0.31	0.46	0.61	0.33	0.49	0.65	0.34	0.52	0.69	0.36	0.55	0.73	0.38	0.57	0.77	0.41	0.62	0.83	0.45	0.67	0.89	0.48	0.72	0.96	0.51	0.77	1.02
Association Dues ⁶ (0.6% of Total Gross Payroll)	0.38	0.57	0.77	0.41	0.61	0.81	0.44	0.66	0.88	0.50	0.75	1.00	0.17	0.26	0.34	0.18	0.28	0.37	0.20	0.29	0.39	0.21	0.31	0.41	0.22	0.33	0.44	0.23	0.34	0.46	0.25	0.37	0.50	0.27	0.40	0.54	0.29	0.43	0.57	0.31	0.46	0.61
Subtotal	98.56	132.36	166.16	102.79	138.70	174.61	108.70	147.57	186.44	118.84	162.78	206.71	50.74	65.95	81.15	52.77	68.99	85.21	65.44	82.68	99.92	67.47	85.72	103.97	69.50	88.76	108.03	71.53	91.80	112.08	74.91	96.87	118.84	78.29	101.94	125.60	81.67	107.01	132.36	85.05	112.08	139.12
Soc. Sec. 7.65% (FICA) applied to max. of \$137,700 earnings (eff. 1/1/20)	4.54	6.98	9.42	4.84	7.44	10.03	5.27	8.08	10.88	6.00	9.17	12.35	2.20	3.29	4.39	2.34	3.51	4.69	2.15	3.39	4.63	2.29	3.61	4.93	2.44	3.83	5.22	2.58	4.05	5.51	2.83	4.42	6.00	3.07	4.78	6.49	3.32	5.15	6.98	3.56	5.51	7.47
Federal Unemployment Tax 0.6% (applied to max. of \$7,000 earnings)	0.36	0.55	0.74	0.38	0.58	0.79	0.41	0.63	0.85	0.47	0.72	0.97	0.17	0.26	0.34	0.18	0.28	0.37	0.17	0.27	0.36	0.18	0.28	0.39	0.19	0.30	0.41	0.20	0.32	0.43	0.22	0.35	0.47	0.24	0.38	0.51	0.26	0.40	0.55	0.28	0.43	0.59
Worker's Compensation ⁷ - \$5.30/\$7.31 per \$100 of Straight Time Payroll	3.14	3.14	3.14	6.72	6.72	6.72	7.32	7.32	7.32	8.33	8.33	8.33	3.05	3.05	3.05	3.25	3.25	3.25	2.98	2.98	2.98	3.18	3.18	3.18	3.38	3.38	3.38	3.59	3.59	3.59	3.93	3.93	3.93	4.27	4.27	4.27	4.60	4.60	4.60	4.94	4.94	4.94
Liability ⁸ \$6.00 per \$100 of Straight Time Payroll	3.56	3.56	3.56	3.80	3.80	3.80	4.13	4.13	4.13	4.71	4.71	4.71	1.72	1.72	1.72	1.84	1.84	1.84	1.68	1.68	1.68	1.80	1.80	1.80	1.91	1.91	1.91	2.03	2.03	2.03	2.22	2.22	2.22	2.41	2.41	2.41	2.60	2.60	2.60	2.79	2.79	2.79
State Unemployment ⁹ - 5.4% (applied to max. of \$7,000 earnings)	3.20	4.93	6.65	3.42	5.25	7.08	3.72	5.70	7.68	4.24	6.48	8.72	1.55	2.33	3.10	1.65	2.48	3.31	1.51	2.39	3.27	1.62	2.55	3.48	1.72	2.70	3.69	1.82	2.86	3.89	2.00	3.12	4.24	2.17	3.38	4.58	2.34	3.63	4.93	2.51	3.89	5.27
State Employment Training Fund 0.1% (applied to max. of \$7,000 earnings)	0.06	0.09	0.12	0.06	0.10	0.13	0.07	0.11	0.14	0.08	0.12	0.16	0.03	0.04	0.06	0.03	0.05	0.06	0.03	0.04	0.06	0.03	0.05	0.06	0.03	0.05	0.07	0.03	0.05	0.07	0.04	0.06	0.08	0.04	0.06	0.08	0.04	0.07	0.09	0.05	0.07	0.10
DIRECT COST Per Hour	113.42	151.60	189.79	122.01	162.58	203.15	129.62	173.53	217.45	142.67	192.31	241.95	59.46	76.64	93.82	62.07	80.40	98.72	73.96	93.43	112.91	76.57	97.19	117.81	79.18	100.94	122.71	81.79	104.70	127.61	86.14	110.96	135.77	90.48	117.21	143.94	94.83	123.47	152.11	99.18	129.73	160.28

The June 1, 2026 increase of \$3.70 was allocated as follows: \$2.25 to the Wage, \$1.20 to the Health & Welfare, and \$0.25 to the Defined Benefit Pension.

Revised May 23, 2026

¹ Future Increases: 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, 2025, \$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 LMC 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, 2026 through May 31, 2027
(Based on Journeyman Rate of \$63.81 per hour)

	JOURNEYMAN			SUB FOREMAN			FOREMAN			GENERAL FOREMAN			45%			48%			51%			54%			57%			60%			65%			70%			75%			80%		
	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	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	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						
	Wages ¹	63.81	95.72	127.62	67.80	101.70	135.60	73.38	110.07	146.76	82.95	124.43	165.91	28.71	43.07	57.43	30.63	45.94	61.26	32.54	48.81	65.09	34.46	51.69	68.91	36.37	54.56	72.74	38.29	57.43	76.57	41.48	62.21	82.95	44.67	67.00	89.33	47.86	71.79	95.72	51.05	76.57
Variable 401(k) Pension Rate	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	0.00	0.00	0.00	0.00	0.00	0.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Adjusted Hourly Rate	57.81	89.72	121.62	61.80	95.70	129.60	67.38	104.07	140.76	76.95	118.43	159.91	28.71	43.07	57.43	30.63	45.94	61.26	26.54	42.81	59.09	28.46	45.69	62.91	30.37	48.56	66.74	32.29	51.43	70.57	35.48	56.21	76.95	38.67	61.00	83.33	41.86	65.79	89.72	45.05	70.57	96.10
Health Fund	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70			
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	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	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	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	0.00	0.00	0.00	0.00	0.00	0.00	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25
Profit Sharing Pension ³	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40	0.00	0.00	0.00	0.00	0.00	0.00	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40
Apprenticeship Fund ⁴ (\$2.38 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	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	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)	1.91	2.87	3.83	2.03	3.05	4.07	2.20	3.30	4.40	2.49	3.73	4.98	0.86	1.29	1.72	0.92	1.38	1.84	0.98	1.46	1.95	1.03	1.55	2.07	1.09	1.64	2.18	1.15	1.72	2.30	1.24	1.87	2.49	1.34	2.01	2.68	1.44	2.15	2.87	1.53	2.30	3.06
Contract Admin. Trust Fund (1.33% of Total Gross Payroll)	0.85	1.27	1.70	0.90	1.35	1.80	0.98	1.46	1.95	1.10	1.65	2.21	0.38	0.57	0.76	0.41	0.61	0.81	0.43	0.65	0.87	0.46	0.69	0.92	0.48	0.73	0.97	0.51	0.76	1.02	0.55	0.83	1.10	0.59	0.89	1.19	0.64	0.95	1.27	0.68	1.02	1.36
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	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	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)	0.64	0.96	1.28	0.68	1.02	1.36	0.73	1.10	1.47	0.83	1.24	1.66	0.29	0.43	0.57	0.31	0.46	0.61	0.33	0.49	0.65	0.34	0.52	0.69	0.36	0.55	0.73	0.38	0.57	0.77	0.41	0.62	0.83	0.45	0.67	0.89	0.48	0.72	0.96	0.51	0.77	1.02
Association Dues ⁶ (0.6% of Total Gross Payroll)	0.38	0.57	0.77	0.41	0.61	0.81	0.44	0.66	0.88	0.50	0.75	1.00	0.17	0.26	0.34	0.18	0.28	0.37	0.20	0.29	0.39	0.21	0.31	0.41	0.22	0.33	0.44	0.23	0.34	0.46	0.25	0.37	0.50	0.27	0.40	0.54	0.29	0.43	0.57	0.31	0.46	0.61
Subtotal	98.56	132.36	166.16	102.79	138.70	174.61	108.70	147.57	186.44	118.84	162.78	206.71	50.74	65.95	81.15	52.77	68.99	85.21	65.44	82.68	99.92	67.47	85.72	103.97	69.50	88.76	108.03	71.53	91.80	112.08	74.91	96.87	118.84	78.29	101.94	125.60	81.67	107.01	132.36	85.05	112.08	139.12
Soc. Sec. 7.65% (FICA) applied to max. of \$17,700 earnings (eff. 1/1/20)	4.42	6.86	9.30	4.73	7.32	9.91	5.15	7.96	10.77	5.89	9.06	12.23	2.20	3.29	4.39	2.34	3.51	4.69	2.03	3.28	4.52	2.18	3.49	4.81	2.32	3.71	5.11	2.47	3.93	5.40	2.71	4.30	5.89	2.96	4.67	6.38	3.20	5.03	6.86	3.45	5.40	7.35
Federal Unemployment Tax 0.6% (applied to max. of \$7,000 earnings)	0.35	0.54	0.73	0.37	0.57	0.78	0.40	0.62	0.84	0.46	0.71	0.96	0.17	0.26	0.34	0.18	0.28	0.37	0.16	0.26	0.35	0.17	0.27	0.38	0.18	0.29	0.40	0.19	0.31	0.42	0.21	0.34	0.46	0.23	0.37	0.50	0.25	0.39	0.54	0.27	0.42	0.58
Worker's Compensation ⁷ - \$5.30/\$7.31 per \$100 of Straight Time Payroll	3.06	3.06	3.06	6.56	6.56	6.56	7.16	7.16	7.16	8.17	8.17	8.17	3.05	3.05	3.05	3.25	3.25	3.25	2.82	2.82	2.82	3.02	3.02	3.02	3.23	3.23	3.23	3.43	3.43	3.43	3.77	3.77	3.77	4.11	4.11	4.11	4.45	4.45	4.45	4.78	4.78	4.78
Liability ⁸ \$6.00 per \$100 of Straight Time Payroll	3.47	3.47	3.47	3.71	3.71	3.71	4.04	4.04	4.04	4.62	4.62	4.62	1.72	1.72	1.72	1.84	1.84	1.84	1.59	1.59	1.59	1.71	1.71	1.71	1.82	1.82	1.82	1.94	1.94	1.94	2.13	2.13	2.13	2.32	2.32	2.32	2.51	2.51	2.51	2.70	2.70	2.70
State Unemployment ⁹ - 5.4% (applied to max. of \$7,000 earnings)	3.12	4.84	6.57	3.34	5.17	7.00	3.64	5.62	7.60	4.16	6.40	8.63	1.55	2.33	3.10	1.65	2.48	3.31	1.43	2.31	3.19	1.54	2.47	3.40	1.64	2.62	3.60	1.74	2.78	3.81	1.92	3.04	4.16	2.09	3.29	4.50	2.26	3.55	4.84	2.43	3.81	5.19
State Employment Training Fund 0.1% (applied to max. of \$7,000 earnings)	0.06	0.09	0.12	0.06	0.10	0.13	0.07	0.10	0.14	0.08	0.12	0.16	0.03	0.04	0.06	0.03	0.05	0.06	0.03	0.04	0.06	0.03	0.05	0.06	0.03	0.05	0.07	0.03	0.05	0.07	0.04	0.06	0.08	0.04	0.07	0.09	0.05	0.07	0.10			
DIRECT COST Per Hour	113.05	151.23	189.41	121.56	162.13	202.70	129.17	173.08	216.99	142.21	191.85	241.49	59.46	76.64	93.82	62.07	80.40	98.72	73.50	92.98	112.45	76.11	96.73	117.35	78.72	100.49	122.25	81.33	104.24	127.15	85.68	110.50	135.32	90.03	116.76	143.49	94.38	123.02	151.65	98.73	129.27	159.82

The June 1, 2026 increase of \$3.70 was allocated as follows: \$2.25 to the Wage, \$1.20 to the Health & Welfare, and \$0.25 to the Defined Benefit Pension.

Revised May 23, 2026

¹ Future Increases: 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, 2025, \$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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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, 2026 through May 31, 2027
(Based on Journeyman Rate of \$63.81 per hour)

	APPRENTICES (5-YEAR PROGRAM)																																									
	JOURNEYMAN			SUB FOREMAN			FOREMAN			GENERAL FOREMAN			45%			48%			51%			54%			57%			60%			65%			70%			75%			80%		
	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	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	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						
Wages ¹	63.81	95.72	127.62	67.80	101.70	135.60	73.38	110.07	146.76	82.95	124.43	165.91	28.71	43.07	57.43	30.63	45.94	61.26	32.54	48.81	65.09	34.46	51.69	68.91	36.37	54.56	72.74	38.29	57.43	76.57	41.48	62.21	82.95	44.67	67.00	89.33	47.86	71.79	95.72	51.05	76.57	102.10
Variable 401(k) Pension Rate	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Adjusted Hourly Rate	56.31	88.22	120.12	60.30	94.20	128.10	65.88	102.57	139.26	75.45	116.93	158.41	28.71	43.07	57.43	30.63	45.94	61.26	25.04	41.31	57.59	26.96	44.19	61.41	28.87	47.06	65.24	30.79	49.93	69.07	33.98	54.71	75.45	37.17	59.50	81.83	40.36	64.29	88.22	43.55	69.07	94.60
Health Fund	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70			
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	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	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	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	0.00	0.00	0.00	0.00	0.00	0.00	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25
Profit Sharing Pension ³	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.90	0.00	0.00	0.00	0.00	0.00	0.00	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.90
Apprenticeship Fund ⁴ (\$2.38 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	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	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)	1.91	2.87	3.83	2.03	3.05	4.07	2.20	3.30	4.40	2.49	3.73	4.98	0.86	1.29	1.72	0.92	1.38	1.84	0.98	1.46	1.95	1.03	1.55	2.07	1.09	1.64	2.18	1.15	1.72	2.30	1.24	1.87	2.49	1.34	2.01	2.68	1.44	2.15	2.87	1.53	2.30	3.06
Contract Admin. Trust Fund (1.33% of Total Gross Payroll)	0.85	1.27	1.70	0.90	1.35	1.80	0.98	1.46	1.95	1.10	1.65	2.21	0.38	0.57	0.76	0.41	0.61	0.81	0.43	0.65	0.87	0.46	0.69	0.92	0.48	0.73	0.97	0.51	0.76	1.02	0.55	0.83	1.10	0.59	0.89	1.19	0.64	0.95	1.27	0.68	1.02	1.36
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	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	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)	0.64	0.96	1.28	0.68	1.02	1.36	0.73	1.10	1.47	0.83	1.24	1.66	0.29	0.43	0.57	0.31	0.46	0.61	0.33	0.49	0.65	0.34	0.52	0.69	0.36	0.55	0.73	0.38	0.57	0.77	0.41	0.62	0.83	0.45	0.67	0.89	0.48	0.72	0.96	0.51	0.77	1.02
Association Dues ⁶ (0.6% of Total Gross Payroll)	0.38	0.57	0.77	0.41	0.61	0.81	0.44	0.66	0.88	0.50	0.75	1.00	0.17	0.26	0.34	0.18	0.28	0.37	0.20	0.29	0.39	0.21	0.31	0.41	0.22	0.33	0.44	0.23	0.34	0.46	0.25	0.37	0.50	0.27	0.40	0.54	0.29	0.43	0.57	0.31	0.46	0.61
Subtotal	98.56	132.36	166.16	102.79	138.70	174.61	108.70	147.57	186.44	118.84	162.78	206.71	50.74	65.95	81.15	52.77	68.99	85.21	65.44	82.68	99.92	67.47	85.72	103.97	69.50	88.76	108.03	71.53	91.80	112.08	74.91	96.87	118.84	78.29	101.94	125.60	81.67	107.01	132.36	85.05	112.08	139.12
Soc. Sec. 7.65% (FICA) applied to max. of \$137,700 earnings (eff. 1/1/20)	4.31	6.75	9.19	4.61	7.21	9.80	5.04	7.85	10.65	5.77	8.95	12.12	2.20	3.29	4.39	2.34	3.51	4.69	1.92	3.16	4.41	2.06	3.38	4.70	2.21	3.60	4.99	2.36	3.82	5.28	2.60	4.19	5.77	2.84	4.55	6.26	3.09	4.92	6.75	3.33	5.28	7.24
Federal Unemployment Tax 0.6% (applied to max. of \$7,000 earnings)	0.34	0.53	0.72	0.36	0.57	0.77	0.40	0.62	0.84	0.45	0.70	0.95	0.17	0.26	0.34	0.18	0.28	0.37	0.15	0.25	0.35	0.16	0.27	0.37	0.17	0.28	0.39	0.18	0.30	0.41	0.20	0.33	0.45	0.22	0.36	0.49	0.24	0.39	0.53	0.26	0.41	0.57
Worker's Compensation ⁷ - \$5.30/\$7.31 per \$100 of Straight Time Payroll	2.98	2.98	2.98	6.40	6.40	6.40	7.00	7.00	7.00	8.01	8.01	8.01	3.05	3.05	3.05	3.25	3.25	3.25	2.66	2.66	2.66	2.86	2.86	2.86	3.07	3.07	3.07	3.27	3.27	3.27	3.61	3.61	3.61	3.95	3.95	3.95	4.29	4.29	4.29	4.62	4.62	4.62
Liability ⁸ \$6.00 per \$100 of Straight Time Payroll	3.38	3.38	3.38	3.62	3.62	3.62	3.95	3.95	3.95	4.53	4.53	4.53	1.72	1.72	1.72	1.84	1.84	1.84	1.50	1.50	1.50	1.62	1.62	1.62	1.73	1.73	1.73	1.85	1.85	1.85	2.04	2.04	2.04	2.23	2.23	2.23	2.42	2.42	2.42	2.61	2.61	2.61
State Unemployment ⁹ - 5.4% (applied to max. of \$7,000 earnings)	3.04	4.76	6.49	3.26	5.09	6.92	3.56	5.54	7.52	4.07	6.31	8.55	1.55	2.33	3.10	1.65	2.48	3.31	1.35	2.23	3.11	1.46	2.39	3.32	1.56	2.54	3.52	1.66	2.70	3.73	1.83	2.95	4.07	2.01	3.21	4.42	2.18	3.47	4.76	2.35	3.73	5.11
State Employment Training Fund 0.1% (applied to max. of \$7,000 earnings)	0.06	0.09	0.12	0.06	0.09	0.13	0.07	0.10	0.14	0.08	0.12	0.16	0.03	0.04	0.06	0.03	0.05	0.06	0.03	0.04	0.06	0.03	0.04	0.06	0.03	0.05	0.07	0.03	0.05	0.07	0.03	0.05	0.08	0.04	0.06	0.08	0.04	0.06	0.09	0.04	0.07	0.09
DIRECT COST Per Hour	112.67	150.85	189.04	121.10	161.67	202.24	128.71	172.62	216.53	141.76	191.40	241.04	59.46	76.64	93.82	62.07	80.40	98.72	73.05	92.52	112.00	75.66	96.28	116.90	78.27	100.03	121.80	80.88	103.79	126.70	85.22	110.04	134.86	89.57	116.30	143.03	93.92	122.56	151.20	98.27	128.82	159.36

Revised May 23, 2026

The June 1, 2026 increase of \$3.70 was allocated as follows: \$2.25 to the Wage, \$1.20 to the Health & Welfare, and \$0.25 to the Defined Benefit Pension.

¹ Future Increases: 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, 2025, \$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 "G" Rate
Period of June 1, 2026 through May 31, 2027
(Based on Journeyman Rate of \$63.81 per hour)

	APPRENTICES (5-YEAR PROGRAM)																																									
	JOURNEYMAN			SUB FOREMAN			FOREMAN			GENERAL FOREMAN			45%			48%			51%			54%			57%			60%			65%			70%			75%			80%		
	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	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	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						
Wages ¹	63.81	95.72	127.62	67.80	101.70	135.60	73.38	110.07	146.76	82.95	124.43	165.91	28.71	43.07	57.43	30.63	45.94	61.26	32.54	48.81	65.09	34.46	51.69	68.91	36.37	54.56	72.74	38.29	57.43	76.57	41.48	62.21	82.95	44.67	67.00	89.33	47.86	71.79	95.72	51.05	76.57	102.10
Variable 401(k) Pension Rate	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Adjusted Hourly Rate	54.81	86.72	118.62	58.80	92.70	126.60	64.38	101.07	137.76	73.95	115.43	156.91	28.71	43.07	57.43	30.63	45.94	61.26	32.54	39.81	56.09	25.46	42.69	59.91	27.37	45.56	63.74	29.29	48.43	67.57	32.48	53.21	73.95	35.67	58.00	80.33	38.86	62.79	86.72	42.05	67.57	93.10
Health Fund	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70			
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	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	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	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	0.00	0.00	0.00	0.00	0.00	0.00	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25
Profit Sharing Pension ³	10.40	10.40	10.40	10.40	10.40	10.40	10.40	10.40	10.40	10.40	10.40	10.40	0.00	0.00	0.00	0.00	0.00	0.00	10.40	10.40	10.40	10.40	10.40	10.40	10.40	10.40	10.40	10.40	10.40	10.40	10.40	10.40	10.40	10.40	10.40	10.40	10.40	10.40	10.40	10.40	10.40	10.40
Apprenticeship Fund ⁴ (\$2.38 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	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	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)	1.91	2.87	3.83	2.03	3.05	4.07	2.20	3.30	4.40	2.49	3.73	4.98	0.86	1.29	1.72	0.92	1.38	1.84	0.98	1.46	1.95	1.03	1.55	2.07	1.09	1.64	2.18	1.15	1.72	2.30	1.24	1.87	2.49	1.34	2.01	2.68	1.44	2.15	2.87	1.53	2.30	3.06
Contract Admin. Trust Fund (1.33% of Total Gross Payroll)	0.85	1.27	1.70	0.90	1.35	1.80	0.98	1.46	1.95	1.10	1.65	2.21	0.38	0.57	0.76	0.41	0.61	0.81	0.43	0.65	0.87	0.46	0.69	0.92	0.48	0.73	0.97	0.51	0.76	1.02	0.55	0.83	1.10	0.59	0.89	1.19	0.64	0.95	1.27	0.68	1.02	1.36
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	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	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)	0.64	0.96	1.28	0.68	1.02	1.36	0.73	1.10	1.47	0.83	1.24	1.66	0.29	0.43	0.57	0.31	0.46	0.61	0.33	0.49	0.65	0.34	0.52	0.69	0.36	0.55	0.73	0.38	0.57	0.77	0.41	0.62	0.83	0.45	0.67	0.89	0.48	0.72	0.96	0.51	0.77	1.02
Association Dues ⁶ (0.6% of Total Gross Payroll)	0.38	0.57	0.77	0.41	0.61	0.81	0.44	0.66	0.88	0.50	0.75	1.00	0.17	0.26	0.34	0.18	0.28	0.37	0.20	0.29	0.39	0.21	0.31	0.41	0.22	0.33	0.44	0.23	0.34	0.46	0.25	0.37	0.50	0.27	0.40	0.54	0.29	0.43	0.57	0.31	0.46	0.61
Subtotal	98.56	132.36	166.16	102.79	138.70	174.61	108.70	147.57	186.44	118.84	162.78	206.71	50.74	65.95	81.15	52.77	68.99	85.21	65.44	82.68	99.92	67.47	85.72	103.97	69.50	88.76	108.03	71.53	91.80	112.08	74.91	96.87	118.84	78.29	101.94	125.60	81.67	107.01	132.36	85.05	112.08	139.12
Soc. Sec. 7.65% (FICA) applied to max. of \$137,700 earnings (eff. 1/1/20)	4.19	6.63	9.07	4.50	7.09	9.68	4.93	7.73	10.54	5.66	8.83	12.00	2.20	3.29	4.39	2.34	3.51	4.69	1.80	3.05	4.29	1.95	3.27	4.58	2.09	3.49	4.88	2.24	3.70	5.17	2.48	4.07	5.66	2.73	4.44	6.15	2.97	4.80	6.63	3.22	5.17	7.12
Federal Unemployment Tax 0.6% (applied to max. of \$7,000 earnings)	0.33	0.52	0.71	0.35	0.56	0.76	0.39	0.61	0.83	0.44	0.69	0.94	0.17	0.26	0.34	0.18	0.28	0.37	0.14	0.24	0.34	0.15	0.26	0.36	0.16	0.27	0.38	0.18	0.29	0.41	0.19	0.32	0.44	0.21	0.35	0.48	0.23	0.38	0.52	0.25	0.41	0.56
Worker's Compensation ⁷ - \$5.30/\$7.31 per \$100 of Straight Time Payroll	2.90	2.90	2.90	6.24	6.24	6.24	6.84	6.84	6.84	7.85	7.85	7.85	3.05	3.05	3.05	3.25	3.25	3.25	4.20	4.20	4.20	2.70	2.70	2.70	2.91	2.91	2.91	3.11	3.11	3.11	3.45	3.45	3.45	3.79	3.79	3.79	4.13	4.13	4.13	4.47	4.47	4.47
Liability ⁸ \$6.00 per \$100 of Straight Time Payroll	3.29	3.29	3.29	3.53	3.53	3.53	3.86	3.86	3.86	4.44	4.44	4.44	1.72	1.72	1.72	1.84	1.84	1.84	1.41	1.41	1.41	1.53	1.53	1.53	1.64	1.64	1.64	1.76	1.76	1.76	1.95	1.95	1.95	2.14	2.14	2.14	2.33	2.33	2.33	2.52	2.52	2.52
State Unemployment ⁹ - 5.4% (applied to max. of \$7,000 earnings)	2.96	4.68	6.41	3.18	5.01	6.84	3.48	5.46	7.44	3.99	6.23	8.47	1.55	2.33	3.10	1.65	2.48	3.31	1.27	2.15	3.03	1.37	2.31	3.24	1.48	2.46	3.44	1.58	2.62	3.65	1.75	2.87	3.99	1.93	3.13	4.34	2.10	3.39	4.68	2.27	3.65	5.03
State Employment Training Fund 0.1% (applied to max. of \$7,000 earnings)	0.05	0.09	0.12	0.06	0.09	0.13	0.06	0.10	0.14	0.07	0.12	0.16	0.03	0.04	0.06	0.03	0.05	0.06	0.02	0.04	0.06	0.03	0.04	0.06	0.03	0.05	0.06	0.03	0.05	0.07	0.03	0.05	0.07	0.04	0.06	0.08	0.04	0.06	0.09	0.04	0.07	0.09
DIRECT COST Per Hour	112.29	150.48	188.66	120.65	161.22	201.79	128.26	172.17	216.08	141.30	190.94	240.58	59.46	76.64	93.82	62.07	80.40	98.72	74.29	93.77	113.24	75.20	95.82	116.44	77.81	99.58	121.34	80.42	103.33	126.24	84.77	109.59	134.41	89.12	115.85	142.58	93.47	122.10	150.74	97.82	128.36	158.91

Revised May 23, 2026

The June 1, 2026 increase of \$3.70 was allocated as follows: \$2.25 to the Wage, \$1.20 to the Health & Welfare, and \$0.25 to the Defined Benefit Pension.

¹ Future Increases: 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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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, 2026 through May 31, 2027
(Based on Journeyman Rate of \$63.81 per hour)

	APPRENTICES (5-YEAR PROGRAM)																																									
	JOURNEYMAN			SUB FOREMAN			FOREMAN			GENERAL FOREMAN			45%			48%			51%			54%			57%			60%			65%			70%			75%			80%		
	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	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	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						
Wages ¹	63.81	95.72	127.62	67.80	101.70	135.60	73.38	110.07	146.76	82.95	124.43	165.91	28.71	43.07	57.43	30.63	45.94	61.26	32.54	48.81	65.09	34.46	51.69	68.91	36.37	54.56	72.74	38.29	57.43	76.57	41.48	62.21	82.95	44.67	67.00	89.33	47.86	71.79	95.72	51.05	76.57	102.10
Variable 401(k) Pension Rate	10.50	10.50	10.50	10.50	10.50	10.50	10.50	10.50	10.50	10.50	10.50	10.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Adjusted Hourly Rate	53.31	85.22	117.12	57.30	91.20	125.10	62.88	99.57	136.26	72.45	113.93	155.41	28.71	43.07	57.43	30.63	45.94	61.26	22.04	38.31	54.59	23.96	41.19	58.41	25.87	44.06	62.24	27.79	46.93	66.07	30.98	51.71	72.45	34.17	56.50	78.83	37.36	61.29	85.22	40.55	66.07	91.60
Health Fund	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70			
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	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	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	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	0.00	0.00	0.00	0.00	0.00	0.00	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25
Profit Sharing Pension ³	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90	0.00	0.00	0.00	0.00	0.00	0.00	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90
Apprenticeship Fund ⁴ (\$2.38 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	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	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)	1.91	2.87	3.83	2.03	3.05	4.07	2.20	3.30	4.40	2.49	3.73	4.98	0.86	1.29	1.72	0.92	1.38	1.84	0.98	1.46	1.95	1.03	1.55	2.07	1.09	1.64	2.18	1.15	1.72	2.30	1.24	1.87	2.49	1.34	2.01	2.68	1.44	2.15	2.87	1.53	2.30	3.06
Contract Admin. Trust Fund (1.33% of Total Gross Payroll)	0.85	1.27	1.70	0.90	1.35	1.80	0.98	1.46	1.95	1.10	1.65	2.21	0.38	0.57	0.76	0.41	0.61	0.81	0.43	0.65	0.87	0.46	0.69	0.92	0.48	0.73	0.97	0.51	0.76	1.02	0.55	0.83	1.10	0.59	0.89	1.19	0.64	0.95	1.27	0.68	1.02	1.36
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	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	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)	0.64	0.96	1.28	0.68	1.02	1.36	0.73	1.10	1.47	0.83	1.24	1.66	0.29	0.43	0.57	0.31	0.46	0.61	0.33	0.49	0.65	0.34	0.52	0.69	0.36	0.55	0.73	0.38	0.57	0.77	0.41	0.62	0.83	0.45	0.67	0.89	0.48	0.72	0.96	0.51	0.77	1.02
Association Dues ⁶ (0.6% of Total Gross Payroll)	0.38	0.57	0.77	0.41	0.61	0.81	0.44	0.66	0.88	0.50	0.75	1.00	0.17	0.26	0.34	0.18	0.28	0.37	0.20	0.29	0.39	0.21	0.31	0.41	0.22	0.33	0.44	0.23	0.34	0.46	0.25	0.37	0.50	0.27	0.40	0.54	0.29	0.43	0.57	0.31	0.46	0.61
Subtotal	98.56	132.36	166.16	102.79	138.70	174.61	108.70	147.57	186.44	118.84	162.78	206.71	50.74	65.95	81.15	52.77	68.99	85.21	65.44	82.68	99.92	67.47	85.72	103.97	69.50	88.76	108.03	71.53	91.80	112.08	74.91	96.87	118.84	78.29	101.94	125.60	81.67	107.01	132.36	85.05	112.08	139.12
Soc. Sec. 7.65% (FICA) applied to max. of \$137,700 earnings (eff. 1/1/20)	4.08	6.52	8.96	4.38	6.98	9.57	4.81	7.62	10.42	5.54	8.72	11.89	2.20	3.29	4.39	2.34	3.51	4.69	1.69	2.93	4.18	1.83	3.15	4.47	1.98	3.37	4.76	2.13	3.59	5.05	2.37	3.96	5.54	2.61	4.32	6.03	2.86	4.69	6.52	3.10	5.05	7.01
Federal Unemployment Tax 0.6% (applied to max. of \$7,000 earnings)	0.32	0.51	0.70	0.34	0.55	0.75	0.38	0.60	0.82	0.43	0.68	0.93	0.17	0.26	0.34	0.18	0.28	0.37	0.13	0.23	0.33	0.14	0.25	0.35	0.16	0.26	0.37	0.17	0.28	0.40	0.19	0.31	0.43	0.21	0.34	0.47	0.22	0.37	0.51	0.24	0.40	0.55
Worker's Compensation ⁷ - \$5.30/\$7.31 per \$100 of Straight Time Payroll	2.83	2.83	2.83	6.09	6.09	6.09	6.68	6.68	6.68	7.69	7.69	7.69	3.05	3.05	3.05	3.25	3.25	3.25	3.93	3.93	3.93	4.27	4.27	4.27	2.75	2.75	2.75	2.95	2.95	2.95	3.29	3.29	3.29	3.63	3.63	3.63	3.97	3.97	3.97	4.31	4.31	4.31
Liability ⁸ \$6.00 per \$100 of Straight Time Payroll	3.20	3.20	3.20	3.44	3.44	3.44	3.77	3.77	3.77	4.35	4.35	4.35	1.72	1.72	1.72	1.84	1.84	1.84	1.32	1.32	1.32	1.44	1.44	1.44	1.55	1.55	1.55	1.67	1.67	1.67	1.86	1.86	1.86	2.05	2.05	2.05	2.24	2.24	2.24	2.43	2.43	2.43
State Unemployment ⁹ - 5.4% (applied to max. of \$7,000 earnings)	2.88	4.60	6.32	3.09	4.92	6.76	3.40	5.38	7.36	3.91	6.15	8.39	1.55	2.33	3.10	1.65	2.48	3.31	1.19	2.07	2.95	1.29	2.22	3.15	1.40	2.38	3.36	1.50	2.53	3.57	1.67	2.79	3.91	1.85	3.05	4.26	2.02	3.31	4.60	2.19	3.57	4.95
State Employment Training Fund 0.1% (applied to max. of \$7,000 earnings)	0.05	0.09	0.12	0.06	0.09	0.13	0.06	0.10	0.14	0.07	0.11	0.16	0.03	0.04	0.06	0.03	0.05	0.06	0.02	0.04	0.05	0.02	0.04	0.06	0.03	0.04	0.06	0.03	0.05	0.07	0.03	0.05	0.07	0.03	0.06	0.08	0.04	0.06	0.09	0.04	0.07	0.09
DIRECT COST Per Hour	111.92	150.10	188.29	120.19	160.76	201.33	127.80	171.71	215.62	140.85	190.49	240.12	59.46	76.64	93.82	62.07	80.40	98.72	73.73	93.20	112.68	76.48	97.10	117.71	77.36	99.12	120.89	79.96	102.88	125.79	84.31	109.13	133.95	88.66	115.39	142.12	93.01	121.65	150.29	97.36	127.91	158.45

Revised May 23, 2026

The June 1, 2026 increase of \$3.70 was allocated as follows: \$2.25 to the Wage, \$1.20 to the Health & Welfare, and \$0.25 to the Defined Benefit Pension.

¹ Future Increases: 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, 2025, \$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 "I" Rate
Period of June 1, 2026 through May 31, 2027
(Based on Journeyman Rate of \$63.81 per hour)

	APPRENTICES (5-YEAR PROGRAM)																																									
	JOURNEYMAN			SUB FOREMAN			FOREMAN			GENERAL FOREMAN			45%			48%			51%			54%			57%			60%			65%			70%			75%			80%		
	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	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	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						
Wages ¹	63.81	95.72	127.62	67.80	101.70	135.60	73.38	110.07	146.76	82.95	124.43	165.91	28.71	43.07	57.43	30.63	45.94	61.26	32.54	48.81	65.09	34.46	51.69	68.91	36.37	54.56	72.74	38.29	57.43	76.57	41.48	62.21	82.95	44.67	67.00	89.33	47.86	71.79	95.72	51.05	76.57	102.10
Variable 401(k) Pension Rate	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Adjusted Hourly Rate	51.81	83.72	115.62	55.80	89.70	123.60	61.38	98.07	134.76	70.95	112.43	153.91	28.71	43.07	57.43	30.63	45.94	61.26	20.54	36.81	53.09	22.46	39.69	56.91	24.37	42.56	60.74	26.29	45.43	64.57	29.48	50.21	70.95	32.67	55.00	77.33	35.86	59.79	83.72	39.05	64.57	90.10
Health Fund	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70			
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	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	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	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	0.00	0.00	0.00	0.00	0.00	0.00	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25
Profit Sharing Pension ³	13.40	13.40	13.40	13.40	13.40	13.40	13.40	13.40	13.40	13.40	13.40	13.40	0.00	0.00	0.00	0.00	0.00	0.00	13.40	13.40	13.40	13.40	13.40	13.40	13.40	13.40	13.40	13.40	13.40	13.40	13.40	13.40	13.40	13.40	13.40	13.40	13.40	13.40	13.40	13.40	13.40	13.40
Apprenticeship Fund ⁴ (\$2.38 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	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	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)	1.91	2.87	3.83	2.03	3.05	4.07	2.20	3.30	4.40	2.49	3.73	4.98	0.86	1.29	1.72	0.92	1.38	1.84	0.98	1.46	1.95	1.03	1.55	2.07	1.09	1.64	2.18	1.15	1.72	2.30	1.24	1.87	2.49	1.34	2.01	2.68	1.44	2.15	2.87	1.53	2.30	3.06
Contract Admin. Trust Fund (1.33% of Total Gross Payroll)	0.85	1.27	1.70	0.90	1.35	1.80	0.98	1.46	1.95	1.10	1.65	2.21	0.38	0.57	0.76	0.41	0.61	0.81	0.43	0.65	0.87	0.46	0.69	0.92	0.48	0.73	0.97	0.51	0.76	1.02	0.55	0.83	1.10	0.59	0.89	1.19	0.64	0.95	1.27	0.68	1.02	1.36
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	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	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)	0.64	0.96	1.28	0.68	1.02	1.36	0.73	1.10	1.47	0.83	1.24	1.66	0.29	0.43	0.57	0.31	0.46	0.61	0.33	0.49	0.65	0.34	0.52	0.69	0.36	0.55	0.73	0.38	0.57	0.77	0.41	0.62	0.83	0.45	0.67	0.89	0.48	0.72	0.96	0.51	0.77	1.02
Association Dues ⁶ (0.6% of Total Gross Payroll)	0.38	0.57	0.77	0.41	0.61	0.81	0.44	0.66	0.88	0.50	0.75	1.00	0.17	0.26	0.34	0.18	0.28	0.37	0.20	0.29	0.39	0.21	0.31	0.41	0.22	0.33	0.44	0.23	0.34	0.46	0.25	0.37	0.50	0.27	0.40	0.54	0.29	0.43	0.57	0.31	0.46	0.61
Subtotal	98.56	132.36	166.16	102.79	138.70	174.61	108.70	147.57	186.44	118.84	162.78	206.71	50.74	65.95	81.15	52.77	68.99	85.21	65.44	82.68	99.92	67.47	85.72	103.97	69.50	88.76	108.03	71.53	91.80	112.08	74.91	96.87	118.84	78.29	101.94	125.60	81.67	107.01	132.36	85.05	112.08	139.12
Soc. Sec. 7.65% (FICA) applied to max. of \$137,700 earnings (eff. 1/1/20)	3.96	6.40	8.84	4.27	6.86	9.46	4.70	7.50	10.31	5.43	8.60	11.77	2.20	3.29	4.39	2.34	3.51	4.69	1.57	2.82	4.06	1.72	3.04	4.35	1.86	3.26	4.65	2.01	3.48	4.94	2.25	3.84	5.43	2.50	4.21	5.92	2.74	4.57	6.40	2.99	4.94	6.89
Federal Unemployment Tax 0.6% (applied to max. of \$7,000 earnings)	0.31	0.50	0.69	0.33	0.54	0.74	0.37	0.59	0.81	0.43	0.67	0.92	0.17	0.26	0.34	0.18	0.28	0.37	0.12	0.22	0.32	0.13	0.24	0.34	0.15	0.26	0.36	0.16	0.27	0.39	0.18	0.30	0.43	0.20	0.33	0.46	0.22	0.36	0.50	0.23	0.39	0.54
Worker's Compensation ⁷ - \$5.30/\$7.31 per \$100 of Straight Time Payroll	2.75	2.75	2.75	5.93	5.93	5.93	6.52	6.52	6.52	7.54	7.54	7.54	3.05	3.05	3.05	3.25	3.25	3.25	3.66	3.66	3.66	4.01	4.01	4.01	2.59	2.59	2.59	2.79	2.79	2.79	3.13	3.13	3.13	3.47	3.47	3.47	3.81	3.81	3.81	4.15	4.15	4.15
Liability ⁸ \$6.00 per \$100 of Straight Time Payroll	3.11	3.11	3.11	3.35	3.35	3.35	3.68	3.68	3.68	4.26	4.26	4.26	1.72	1.72	1.72	1.84	1.84	1.84	1.23	1.23	1.23	1.35	1.35	1.35	1.46	1.46	1.46	1.58	1.58	1.58	1.77	1.77	1.77	1.96	1.96	1.96	2.15	2.15	2.15	2.34	2.34	2.34
State Unemployment ⁹ - 5.4% (applied to max. of \$7,000 earnings)	2.80	4.52	6.24	3.01	4.84	6.67	3.31	5.30	7.28	3.83	6.07	8.31	1.55	2.33	3.10	1.65	2.48	3.31	1.11	1.99	2.87	1.21	2.14	3.07	1.32	2.30	3.28	1.42	2.45	3.49	1.59	2.71	3.83	1.76	2.97	4.18	1.94	3.23	4.52	2.11	3.49	4.87
State Employment Training Fund 0.1% (applied to max. of \$7,000 earnings)	0.05	0.08	0.12	0.06	0.09	0.12	0.06	0.10	0.13	0.07	0.11	0.15	0.03	0.04	0.06	0.03	0.05	0.06	0.02	0.04	0.05	0.02	0.04	0.06	0.02	0.04	0.06	0.03	0.05	0.06	0.03	0.05	0.07	0.03	0.06	0.08	0.04	0.06	0.08	0.04	0.06	0.09
DIRECT COST Per Hour	111.54	149.73	187.91	119.73	160.30	200.88	127.34	171.26	215.17	140.39	190.03	239.67	59.46	76.64	93.82	62.07	80.40	98.72	73.17	92.64	112.11	75.91	96.53	117.15	76.90	98.67	120.43	79.51	102.42	125.33	83.86	108.68	133.50	88.21	114.94	141.66	92.56	121.19	149.83	96.90	127.45	158.00

Revised May 23, 2026

The June 1, 2026 increase of \$3.70 was allocated as follows: \$2.25 to the Wage, \$1.20 to the Health & Welfare, and \$0.25 to the Defined Benefit Pension.

¹ Future Increases: 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, 2025, \$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.