



HOURLY COST DATA SHEET

Prepared By
Northern California Chapter, NECA

IBEW Electricians - Mariposa, Merced, Stanislaus and Tuolumne Counties (Local Union 684)

Period of June 1, 2026 through May 31, 2027
(Based on Journeyman Rate of \$51.00 per hour)

	JOURNEYMAN	SUB-FOREMAN	FOREMAN	GENERAL FOREMAN	APPRENTICES ¹					
	Straight Time	Straight Time	Straight Time	Straight Time	45% Straight Time	50% Straight Time	60% Straight Time	70% Straight Time	80% Straight Time	90% Straight Time
Wages ¹	53.00	58.30	63.60	68.90	23.85	26.50	31.80	37.10	42.40	47.70
Health Fund	13.78	13.78	13.78	13.78	13.78	13.78	13.78	13.78	13.78	13.78
Local Pension A ²	10.00	10.00	10.00	10.00	0.00	0.00	6.00	7.00	8.00	9.00
Local Pension B ²	5.15	5.15	5.15	5.15	0.00	0.00	3.09	3.61	4.12	4.64
Education Trust ³	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Labor-Management Cooperative Trust	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55
National LMCC	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
National Pension NEBF (3% of Total Gross Payroll)	1.59	1.75	1.91	2.07	0.72	0.80	0.95	1.11	1.27	1.43
Contract Admin. Fund (1.5% of Total Gross Payroll)	0.80	0.87	0.95	1.03	0.36	0.40	0.48	0.56	0.64	0.72
NECA Service Charge ⁵ (0.5% of Total Gross Payroll)	0.27	0.29	0.32	0.34	0.12	0.13	0.16	0.19	0.21	0.24
Subtotal	87.65	93.20	98.77	104.33	41.89	44.67	59.32	66.41	73.48	80.57
Soc. Sec. 7.65% (FICA) applied to max. of \$137,700 earnings (eff. 1/1/20)	4.05	4.46	4.87	5.27	1.82	2.03	2.43	2.84	3.24	3.65
Federal Unemployment Tax 0.6% (applied to max. of \$7,000 earnings)	0.32	0.35	0.38	0.41	0.14	0.16	0.19	0.22	0.25	0.29
Worker's Compensation ⁶ - \$5.30/\$7.31 per \$100 of Straight Time Payroll	2.81	3.09	3.37	3.65	1.26	1.40	1.69	1.97	2.25	2.53
Liability Insurance ⁷ \$6.00 per \$100 of Straight Time Payroll	3.18	3.50	3.82	4.13	1.43	1.59	1.91	2.23	2.54	2.86
State Unemployment - 5.4% ⁸ (applied to max. of \$7,000 earnings)	2.86	3.15	3.43	3.72	1.29	1.43	1.72	2.00	2.29	2.58
State Employment Training Fund 0.1% (applied to max. of \$7,000 earnings)	0.05	0.06	0.06	0.07	0.02	0.03	0.03	0.04	0.04	0.05
DIRECT COST Per Hour	100.92	107.81	114.71	121.59	47.86	51.31	67.28	75.70	84.10	92.51
Subject to rate approval & experience modification	Revised April 27, 2026									

The June 1, 2026 Increase of \$3.65 was allocated as follows: \$2.00 to the Wage, \$0.25 to the Health & Welfare, \$0.50 to the Local Pension Plan A, \$0.80 to the Local Pension Plan B and \$0.10 to the JATC.

¹Negotiations will take place in 2027 to determine future increases.

²Local Pension - Apprentice pension contributions begin when apprentices reach 55%. Apprentices shall receive % Pension contribution at same % used to compute wage rate.

Note: During 12/1/15 allocation - Part A Pension moved \$0.50 of the original \$1.50 of uncoupled monies to part B Pension and added \$0.03 to Part A with \$1.00 uncoupled for an additional 2 years (5/12/17). Part B Pension was increased by \$0.50

³Effective June 1, 2021, \$0.30 of the LMCT was moved to the Education Trust. Further, a Training Trust Building Fund was established. As of June 1, 2024, the Education Trust contribution is \$1.80/hour and the Building Fund contribution is \$0.70/hour.

⁴Effective June 1, 2024, the Apprentice Percentages were adjusted to 45%, 50%, 60%, 70%, 80% and 90%

⁵NECA members only

⁶Workers' Comp Bureau basic rate covers costs & claims only (as of 1/1/97 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