



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			45%			50%			60%			70%			80%			90%		
	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	53.00	79.50	106.00	58.30	87.45	116.60	63.60	95.40	127.20	68.90	103.35	137.80	23.85	35.78	47.70	26.50	39.75	53.00	31.80	47.70	63.60	37.40	55.65	74.20	42.40	63.60	84.80	47.70	71.55	95.40
Health Fund	13.78	13.78	13.78	13.78	13.78	13.78	13.78	13.78	13.78	13.78	13.78	13.78	13.78	13.78	13.78	13.78	13.78	13.78	13.78	13.78	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	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	0.00	0.00	0.00	0.00	0.00	0.00	6.00	6.00	6.00	7.00	7.00	7.00	8.00	8.00	8.00	9.00	9.00	9.00
Local Pension B ²	5.15	5.15	5.15	5.15	5.15	5.15	5.15	5.15	5.15	5.15	5.15	5.15	0.00	0.00	0.00	0.00	0.00	0.00	3.09	3.09	3.09	3.61	3.61	3.61	4.12	4.12	4.12	4.64	4.64	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	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	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	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	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	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	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	2.39	3.18	1.75	2.62	3.50	1.91	2.86	3.82	2.07	3.10	4.13	0.72	1.07	1.43	0.80	1.19	1.59	0.95	1.43	1.91	1.11	1.67	2.23	1.27	1.91	2.54	1.43	2.15	2.86
Contract Admin. Fund (1.5% of Total Gross Payroll)	0.80	1.19	1.59	0.87	1.31	1.75	0.95	1.43	1.91	1.03	1.55	2.07	0.36	0.54	0.72	0.40	0.60	0.80	0.48	0.72	0.95	0.56	0.83	1.11	0.64	0.95	1.27	0.72	1.07	1.43
NECA Service Charge ⁵ (0.5% of Total Gross Payroll)	0.27	0.40	0.53	0.29	0.44	0.58	0.32	0.48	0.64	0.34	0.52	0.69	0.12	0.18	0.24	0.13	0.20	0.27	0.16	0.24	0.32	0.19	0.28	0.37	0.21	0.32	0.42	0.24	0.36	0.48
Subtotal	87.65	115.47	143.29	93.20	123.81	154.42	98.77	132.16	165.56	104.33	140.51	176.68	41.89	54.41	66.93	44.67	58.58	72.50	59.32	76.02	92.71	66.41	85.88	105.36	73.48	95.74	117.99	80.57	105.61	130.65
Soc. Sec. 7.65% (FICA) applied to max. of \$137,700 earnings (eff. 1/1/20)	4.05	6.08	8.11	4.46	6.69	8.92	4.87	7.30	9.73	5.27	7.91	10.54	1.82	2.74	3.65	2.03	3.04	4.05	2.43	3.65	4.87	2.84	4.26	5.68	3.24	4.87	6.49	3.65	5.47	7.30
Federal Unemployment Tax 0.6% (applied to max. of \$7,000 earnings)	0.32	0.48	0.64	0.35	0.52	0.70	0.38	0.57	0.76	0.41	0.62	0.83	0.14	0.21	0.29	0.16	0.24	0.32	0.19	0.29	0.38	0.22	0.33	0.45	0.25	0.38	0.51	0.29	0.43	0.57
Worker's Compensation ⁶ - \$5.30/\$7.31 per \$100 of Straight Time Payroll	2.81	2.81	2.81	3.09	3.09	3.09	3.37	3.37	3.37	3.65	3.65	3.65	1.26	1.26	1.26	1.40	1.40	1.40	1.69	1.69	1.69	1.97	1.97	1.97	2.25	2.25	2.25	2.53	2.53	2.53
Liability Insurance ⁷ \$6.00 per \$100 of Straight Time Payroll	3.18	3.18	3.18	3.50	3.50	3.50	3.82	3.82	3.82	4.13	4.13	4.13	1.43	1.43	1.43	1.59	1.59	1.59	1.91	1.91	1.91	2.23	2.23	2.23	2.54	2.54	2.54	2.86	2.86	2.86
State Unemployment - 5.4% ⁸ (applied to max. of \$7,000 earnings)	2.86	4.29	5.72	3.15	4.72	6.30	3.43	5.15	6.87	3.72	5.58	7.44	1.29	1.93	2.58	1.43	2.15	2.86	1.72	2.58	3.43	2.00	3.01	4.01	2.29	3.43	4.58	2.58	3.86	5.15
State Employment Training Fund 0.1% (applied to max. of \$7,000 earnings)	0.05	0.08	0.11	0.06	0.09	0.12	0.06	0.10	0.13	0.07	0.10	0.14	0.02	0.04	0.05	0.03	0.04	0.05	0.03	0.05	0.06	0.04	0.06	0.07	0.04	0.06	0.08	0.05	0.07	0.10
DIRECT COST Per Hour	100.92	132.39	163.85	107.81	142.42	177.04	114.71	152.47	190.23	121.59	162.51	203.41	47.86	62.02	76.18	51.31	67.04	82.78	67.28	86.17	105.05	75.70	97.73	119.76	84.10	109.28	134.44	92.51	120.84	149.16
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 (S: 12/1/17). 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