

Northern California and Northern Nevada  
**SOUND AND COMMUNICATIONS CONTRACTORS**  
 EMPLOYER COST PER HOUR

**December 1, 2025 - November 30, 2026**

| DIRECT COST ITEMS                                             | INSTALLER               |                 |                 | TECHNICIAN      |                 |                 | SENIOR TECHNICIAN |                 |                 |
|---------------------------------------------------------------|-------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-------------------|-----------------|-----------------|
|                                                               | Straight                | x 1½            | x 2             | Straight        | x 1½            | x 2             | Straight          | x 1½            | x 2             |
| Wages                                                         | \$53.08                 | \$79.62         | \$106.16        | \$61.04         | \$91.56         | \$122.08        | \$66.35           | \$99.53         | \$132.70        |
| Health Fund*                                                  | \$17.25                 | \$17.25         | \$17.25         | \$17.25         | \$17.25         | \$17.25         | \$17.25           | \$17.25         | \$17.25         |
| Health Reimbursement Account                                  | \$1.00 (included above) |                 |                 |                 |                 |                 |                   |                 |                 |
| Drug Free Workplace                                           | \$0.05 (included above) |                 |                 |                 |                 |                 |                   |                 |                 |
| Pension Fund*                                                 | \$11.00                 | \$11.00         | \$11.00         | \$11.00         | \$11.00         | \$11.00         | \$11.00           | \$11.00         | \$11.00         |
| Industry Apprenticeship                                       | \$1.00                  | \$1.00          | \$1.00          | \$1.00          | \$1.00          | \$1.00          | \$1.00            | \$1.00          | \$1.00          |
| National Pension (NEBF)<br>(3% of Gross Payroll)              | \$1.59                  | \$2.39          | \$3.18          | \$1.83          | \$2.75          | \$3.66          | \$1.99            | \$2.99          | \$3.98          |
| LMCC (Includes Local, National & Compliance Fund)             | \$0.41                  | \$0.41          | \$0.41          | \$0.41          | \$0.41          | \$0.41          | \$0.41            | \$0.41          | \$0.41          |
| Administrative Maintenance Fund (AMF)<br>(.5% of Gross Labor) | \$0.27                  | \$0.40          | \$0.53          | \$0.31          | \$0.46          | \$0.61          | \$0.33            | \$0.50          | \$0.66          |
| Social Security - 6.20% (Max. of \$168,600)                   | \$4.06                  | \$6.09          | \$8.12          | \$4.67          | \$7.00          | \$9.34          | \$5.08            | \$7.61          | \$10.15         |
| Medicare Portion - 1.45% (No Max.)                            |                         |                 |                 |                 |                 |                 |                   |                 |                 |
| Federal Unemployment Tax<br>(.8% on Max. \$7,000)             | \$0.42                  | \$0.64          | \$0.85          | \$0.49          | \$0.73          | \$0.98          | \$0.53            | \$0.80          | \$1.06          |
| Workman's Compensation**<br>5.20/\$100 Straight Time          | \$2.76                  | \$2.76          | \$2.76          | \$3.17          | \$3.17          | \$3.17          | \$3.45            | \$3.45          | \$3.45          |
| Liability Insurance**<br>8.00/\$100                           | \$4.25                  | \$6.37          | \$8.49          | \$4.88          | \$7.32          | \$9.77          | \$5.31            | \$7.96          | \$10.62         |
| State Unemployment 5.4% **<br>(On Max. of \$7,000)            | \$2.87                  | \$4.30          | \$5.73          | \$3.30          | \$4.94          | \$6.59          | \$3.58            | \$5.37          | \$7.17          |
| Association Dues (1% of Gross Labor)                          | <u>\$0.53</u>           | <u>\$0.80</u>   | <u>\$1.06</u>   | <u>\$0.61</u>   | <u>\$0.92</u>   | <u>\$1.22</u>   | <u>\$0.66</u>     | <u>\$1.00</u>   | <u>\$1.33</u>   |
| <b>Direct Labor Cost/Hour:</b>                                | <u>\$99.49</u>          | <u>\$133.03</u> | <u>\$166.54</u> | <u>\$109.96</u> | <u>\$148.51</u> | <u>\$187.08</u> | <u>\$116.94</u>   | <u>\$158.87</u> | <u>\$200.78</u> |

Northern California and Northern Nevada  
**SOUND AND COMMUNICATIONS CONTRACTORS**  
 EMPLOYER COST PER HOUR

**December 1, 2025 to November 30, 2026**

**APPRENTICE RATES INDENTURED BEFORE 12/01/23**

| DIRECT COST ITEMS                                                                 | First Period            |                |                 | Second Period  |                |                 | Third Period   |                |                 | Fourth Period  |                 |                 | Fifth Period   |                 |                 | Sixth Period   |                 |                 |
|-----------------------------------------------------------------------------------|-------------------------|----------------|-----------------|----------------|----------------|-----------------|----------------|----------------|-----------------|----------------|-----------------|-----------------|----------------|-----------------|-----------------|----------------|-----------------|-----------------|
|                                                                                   | Straight                | x 1½           | x 2             | Straight       | x 1½           | x 2             | Straight       | x 1½           | x 2             | Straight       | x 1½            | x 2             | Straight       | x 1½            | x 2             | Straight       | x 1½            | x 2             |
| Wages                                                                             | 29.19                   | 43.79          | 58.38           | 31.85          | 47.78          | 63.70           | 34.50          | 51.75          | 69.00           | 37.16          | 55.74           | 74.32           | 42.46          | 63.69           | 84.92           | 47.77          | 71.66           | 95.54           |
| Health Fund                                                                       | 17.25                   | 17.25          | 17.25           | 17.25          | 17.25          | 17.25           | 17.25          | 17.25          | 17.25           | 17.25          | 17.25           | 17.25           | 17.25          | 17.25           | 17.25           | 17.25          | 17.25           | 17.25           |
| Health Reimbursement Account                                                      | \$1.00 (Included above) |                |                 |                |                |                 |                |                |                 |                |                 |                 |                |                 |                 |                |                 |                 |
| Drug Free Workplace                                                               | \$0.05 (Included above) |                |                 |                |                |                 |                |                |                 |                |                 |                 |                |                 |                 |                |                 |                 |
| Pension Fund*                                                                     | 11.00                   | 11.00          | 11.00           | 11.00          | 11.00          | 11.00           | 11.00          | 11.00          | 11.00           | 11.00          | 11.00           | 11.00           | 11.00          | 11.00           | 11.00           | 11.00          | 11.00           | 11.00           |
| Industry Apprenticeship                                                           | 1.00                    | 1.00           | 1.00            | 1.00           | 1.00           | 1.00            | 1.00           | 1.00           | 1.00            | 1.00           | 1.00            | 1.00            | 1.00           | 1.00            | 1.00            | 1.00           | 1.00            | 1.00            |
| National Pension (NEBF)<br>(3% of Gross Payroll)                                  | 0.88                    | 1.31           | 1.75            | 0.96           | 1.43           | 1.91            | 1.04           | 1.55           | 2.07            | 1.11           | 1.67            | 2.23            | 1.27           | 1.91            | 2.55            | 1.43           | 2.15            | 2.87            |
| LMCC (Includes Local, National &<br>Compliance Fund)                              | 0.41                    | 0.41           | 0.41            | 0.41           | 0.41           | 0.41            | 0.41           | 0.41           | 0.41            | 0.41           | 0.41            | 0.41            | 0.41           | 0.41            | 0.41            | 0.41           | 0.41            | 0.41            |
| Administrative Maintenance Fund (AMF)<br>(.5% of Gross Labor)                     | 0.15                    | 0.22           | 0.29            | 0.16           | 0.24           | 0.32            | 0.17           | 0.26           | 0.35            | 0.19           | 0.28            | 0.37            | 0.21           | 0.32            | 0.42            | 0.24           | 0.36            | 0.48            |
| Social Security - 6.20% (Max. of \$168,600)<br>Medicare Portion - 1.45% (No Max.) | 2.23                    | 3.35           | 4.47            | 2.44           | 3.66           | 4.87            | 2.64           | 3.96           | 5.28            | 2.84           | 4.26            | 5.69            | 3.25           | 4.87            | 6.50            | 3.65           | 5.48            | 7.31            |
| Federal Unemployment Tax (.8 on Max<br>\$7,000)                                   | 0.23                    | 0.35           | 0.47            | 0.25           | 0.38           | 0.51            | 0.28           | 0.41           | 0.55            | 0.30           | 0.45            | 0.59            | 0.34           | 0.51            | 0.68            | 0.38           | 0.57            | 0.76            |
| Workman's Compensation**<br>5.20/\$100 Straight Time                              | 1.52                    | 1.52           | 1.52            | 1.66           | 1.66           | 1.66            | 1.79           | 1.79           | 1.79            | 1.93           | 1.93            | 1.93            | 2.21           | 2.21            | 2.21            | 2.48           | 2.48            | 2.48            |
| Liability Insurance**<br>8.00/\$100                                               | 2.34                    | 3.50           | 4.67            | 2.55           | 3.82           | 5.10            | 2.76           | 4.14           | 5.52            | 2.97           | 4.46            | 5.95            | 3.40           | 5.10            | 6.79            | 3.82           | 5.73            | 7.64            |
| State Unemployment 5.4% **<br>(On Max. of \$7,000)                                | 1.58                    | 2.36           | 3.15            | 1.72           | 2.58           | 3.44            | 1.86           | 2.79           | 3.73            | 2.01           | 3.01            | 4.01            | 2.29           | 3.44            | 4.59            | 2.58           | 3.87            | 5.16            |
| Association Dues<br>(1% of Gross Labor)                                           | 0.29                    | 0.44           | 0.58            | 0.32           | 0.48           | 0.64            | 0.35           | 0.52           | 0.69            | 0.37           | 0.56            | 0.74            | 0.42           | 0.64            | 0.85            | 0.48           | 0.72            | 0.96            |
| <b>Direct Labor Cost/Hour:</b>                                                    | <u>\$68.07</u>          | <u>\$86.50</u> | <u>\$104.94</u> | <u>\$71.57</u> | <u>\$91.69</u> | <u>\$111.81</u> | <u>\$75.05</u> | <u>\$96.83</u> | <u>\$118.64</u> | <u>\$78.54</u> | <u>\$102.02</u> | <u>\$125.49</u> | <u>\$85.51</u> | <u>\$112.35</u> | <u>\$139.17</u> | <u>\$92.49</u> | <u>\$122.68</u> | <u>\$152.86</u> |

Northern California and Northern Nevada  
**SOUND AND COMMUNICATIONS CONTRACTORS**  
 EMPLOYER COST PER HOUR

**December 1, 2025 to November 30, 2026**

**APPRENTICE RATES INDENTURED after 12/01/23**

| DIRECT COST ITEMS                                                                 | First Period            |                |                | Second Period  |                |                 | Third Period   |                |                 | Fourth Period  |                 |                 | Fifth Period   |                 |                 | Sixth Period   |                 |                 |
|-----------------------------------------------------------------------------------|-------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|-----------------|----------------|-----------------|-----------------|----------------|-----------------|-----------------|----------------|-----------------|-----------------|
|                                                                                   | Straight                | x 1%           | x 2            | Straight       | x 1%           | x 2             | Straight       | x 1%           | x 2             | Straight       | x 1%            | x 2             | Straight       | x 1%            | x 2             | Straight       | x 1%            | x 2             |
| Wages                                                                             | 29.19                   | 43.79          | 58.38          | 31.85          | 47.78          | 63.70           | 34.50          | 51.75          | 69.00           | 37.16          | 55.74           | 74.32           | 42.26          | 63.39           | 84.52           | 47.77          | 71.66           | 95.54           |
| Health Fund                                                                       | 17.25                   | 17.25          | 17.25          | 17.25          | 17.25          | 17.25           | 17.25          | 17.25          | 17.25           | 17.25          | 17.25           | 17.25           | 17.25          | 17.25           | 17.25           | 17.25          | 17.25           | 17.25           |
| Health Reimbursement Account                                                      | \$1.00 (included above) |                |                |                |                |                 |                |                |                 |                |                 |                 |                |                 |                 |                |                 |                 |
| Drug Free Workplace                                                               | \$0.05 (included above) |                |                |                |                |                 |                |                |                 |                |                 |                 |                |                 |                 |                |                 |                 |
| Pension Fund*                                                                     | 0.00                    | 0.00           | 0.00           | 5.50           | 5.50           | 5.50            | 11.00          | 11.00          | 11.00           | 11.00          | 11.00           | 11.00           | 11.00          | 11.00           | 11.00           | 11.00          | 11.00           | 11.00           |
| Industry Apprenticeship                                                           | 1.00                    | 1.00           | 1.00           | 1.00           | 1.00           | 1.00            | 1.00           | 1.00           | 1.00            | 1.00           | 1.00            | 1.00            | 1.00           | 1.00            | 1.00            | 1.00           | 1.00            | 1.00            |
| National Pension (NEBF)<br>(3% of Gross Payroll)                                  | 0.88                    | 1.31           | 1.75           | 0.96           | 1.43           | 1.91            | 1.04           | 1.55           | 2.07            | 1.11           | 1.67            | 2.23            | 1.27           | 1.90            | 2.54            | 1.43           | 2.15            | 2.87            |
| LMCC (Includes Local, National &<br>Compliance Fund)                              | 0.41                    | 0.41           | 0.41           | 0.41           | 0.41           | 0.41            | 0.41           | 0.41           | 0.41            | 0.41           | 0.41            | 0.41            | 0.41           | 0.41            | 0.41            | 0.41           | 0.41            | 0.41            |
| Administrative Maintenance Fund (AMF)<br>(.5% of Gross Labor)                     | 0.15                    | 0.22           | 0.29           | 0.16           | 0.24           | 0.32            | 0.17           | 0.26           | 0.35            | 0.19           | 0.28            | 0.37            | 0.21           | 0.32            | 0.42            | 0.24           | 0.36            | 0.48            |
| Social Security - 6.20% (Max. of \$168,600)<br>Medicare Portion - 1.45% (No Max.) | 2.23                    | 3.35           | 4.47           | 2.44           | 3.66           | 4.87            | 2.64           | 3.96           | 5.28            | 2.84           | 4.26            | 5.69            | 3.23           | 4.85            | 6.47            | 3.65           | 5.48            | 7.31            |
| Federal Unemployment Tax (.8 on Max<br>\$7,000)                                   | 0.23                    | 0.35           | 0.47           | 0.25           | 0.38           | 0.51            | 0.28           | 0.41           | 0.55            | 0.30           | 0.45            | 0.59            | 0.34           | 0.51            | 0.68            | 0.38           | 0.57            | 0.76            |
| Workman's Compensation**<br>5.20/\$100 Straight Time                              | 1.52                    | 1.52           | 1.52           | 1.66           | 1.66           | 1.66            | 1.79           | 1.79           | 1.79            | 1.93           | 1.93            | 1.93            | 2.20           | 2.20            | 2.20            | 2.48           | 2.48            | 2.48            |
| Liability Insurance**<br>8.00/\$100                                               | 2.34                    | 3.50           | 4.67           | 2.55           | 3.82           | 5.10            | 2.76           | 4.14           | 5.52            | 2.97           | 4.46            | 5.95            | 3.38           | 5.07            | 6.76            | 3.82           | 5.73            | 7.64            |
| State Unemployment 5.4% **<br>(On Max. of \$7,000)                                | 1.58                    | 2.36           | 3.15           | 1.72           | 2.58           | 3.44            | 1.86           | 2.79           | 3.73            | 2.01           | 3.01            | 4.01            | 2.28           | 3.42            | 4.56            | 2.58           | 3.87            | 5.16            |
| Association Dues<br>(1% of Gross Labor)                                           | <u>0.29</u>             | <u>0.44</u>    | <u>0.58</u>    | <u>0.32</u>    | <u>0.48</u>    | <u>0.64</u>     | <u>0.35</u>    | <u>0.52</u>    | <u>0.69</u>     | <u>0.37</u>    | <u>0.56</u>     | <u>0.74</u>     | <u>0.42</u>    | <u>0.63</u>     | <u>0.85</u>     | <u>0.48</u>    | <u>0.72</u>     | <u>0.96</u>     |
| <b>Direct Labor Cost/Hour:</b>                                                    | <u>\$57.07</u>          | <u>\$75.50</u> | <u>\$93.94</u> | <u>\$66.07</u> | <u>\$86.19</u> | <u>\$106.31</u> | <u>\$75.05</u> | <u>\$96.83</u> | <u>\$118.64</u> | <u>\$78.54</u> | <u>\$102.02</u> | <u>\$125.49</u> | <u>\$85.25</u> | <u>\$111.95</u> | <u>\$138.66</u> | <u>\$92.49</u> | <u>\$122.68</u> | <u>\$152.86</u> |