

IBEW Local 302 Inside Wiremen Employer Cost Per Hour

Effective March 1, 2026

DIRECT COST ITEMS	Journeyman			FOREMAN			GENERAL FOREMAN			SENIOR GENERAL FOREMAN		
	Straight	x 1½	x 2									
Wages	\$68.26	\$102.39	\$136.52	\$76.79	\$115.19	\$153.58	\$85.33	\$128.00	\$170.66	\$88.74	\$133.11	\$177.48
Health Fund	18.85	18.85	18.85	18.85	18.85	18.85	18.85	18.85	18.85	18.85	18.85	18.85
Pension Fund*	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50
Industry Apprenticeship	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
National Pension (NEBF) (3% of Gross Payroll)	2.05	3.07	4.10	2.30	3.46	4.61	2.56	3.84	5.12	2.66	3.99	5.32
National Labor Management Cooperation Fund (NLMCC)	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Social Security - 6.20% (Max. of \$142,800) Medicare Portion - 1.45% (No Max.)	5.22	7.83	10.44	5.87	8.81	11.75	6.53	9.79	13.06	6.79	10.18	13.58
Federal Unemployment Tax (.8% on Max. \$7,000)	0.55	0.82	1.09	0.61	0.92	1.23	0.68	1.02	1.37	0.71	1.06	1.42
Workman's Compensation** 6.00/\$100 Straight Time	4.10	4.10	4.10	4.61	4.61	4.61	5.12	5.12	5.12	5.32	5.32	5.32
Liability Insurance** 6.00/\$100	4.10	6.14	8.19	4.61	6.91	9.21	5.12	7.68	10.24	5.32	7.99	10.65
State Unemployment 5.4% ** (On Max. of \$7,000)	3.69	5.53	7.37	4.15	6.22	8.29	4.61	6.91	9.22	4.79	7.19	9.58
Association Dues (1% of Gross Labor)	<u>0.68</u>	<u>1.02</u>	<u>1.37</u>	<u>0.77</u>	<u>1.15</u>	<u>1.54</u>	<u>0.85</u>	<u>1.28</u>	<u>1.71</u>	<u>0.89</u>	<u>1.33</u>	<u>1.77</u>
Direct Labor Cost/Hour:	<u>\$125.01</u>	<u>\$167.26</u>	<u>\$209.54</u>	<u>\$136.07</u>	<u>\$183.63</u>	<u>\$231.18</u>	<u>\$147.16</u>	<u>\$200.00</u>	<u>\$252.86</u>	<u>\$151.58</u>	<u>\$206.53</u>	<u>\$261.48</u>

IBEW Local 302 Inside Wiremen
Employer Cost Per Hour
March 1, 2026

DIRECT COST ITEMS	1st Period			2nd Period			3rd Period			4th Period			5th Period			6th 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	\$27.30	\$40.95	\$54.60	\$34.13	\$51.20	\$68.26	\$40.96	\$61.44	\$81.92	\$47.78	\$71.67	\$95.56	\$54.61	\$81.92	\$109.22	\$61.43	\$92.15	\$122.86
Health Fund	18.85	18.85	18.85	18.85	18.85	18.85	18.85	18.85	18.85	18.85	18.85	18.85	18.85	18.85	18.85	18.85	18.85	18.85
Pension Fund*	0.00	0.00	0.00	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50
Industry Apprenticeship	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
National Pension (NEBF) (3% of Gross Payroll)	0.82	1.23	1.64	1.02	1.54	2.05	1.23	1.84	2.46	1.43	2.15	2.87	1.64	2.46	3.28	1.84	2.76	3.69
National Labor Management Cooperation Fund (NLMCC)	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
Social Security - 6.20% (Max. of \$142,800) Medicare Portion - 1.45% (No Max.)	2.09	3.13	4.18	2.61	3.92	5.22	3.13	4.70	6.27	3.66	5.48	7.31	4.18	6.27	8.36	4.70	7.05	9.40
Federal Unemployment Tax (.6% on Max. \$7,000)	0.16	0.25	0.33	0.20	0.31	0.41	0.25	0.37	0.49	0.29	0.43	0.57	0.33	0.49	0.66	0.37	0.55	0.74
Workman's Compensation** 6/\$100 Straight Time	1.64	1.64	1.64	2.05	2.05	2.05	2.46	2.46	2.46	2.87	2.87	2.87	3.28	3.28	3.28	3.69	3.69	3.69
Liability Insurance** 6.00/\$100	1.64	2.46	3.28	2.05	3.07	4.10	2.46	3.69	4.92	2.87	4.30	5.73	3.28	4.92	6.55	3.69	5.53	7.37
State Unemployment 5.4% ** (On Max. of \$7,000)	1.47	2.21	2.95	1.84	2.76	3.69	2.21	3.32	4.42	2.58	3.87	5.16	2.95	4.42	5.90	3.32	4.98	6.63
Association Dues (1% of Gross Labor)	0.27	0.41	0.55	0.34	0.51	0.68	0.41	0.61	0.82	0.48	0.72	0.96	0.55	0.82	1.09	0.61	0.92	1.23
Direct Labor Cost/Hour:	<u>\$56.25</u>	<u>\$73.14</u>	<u>\$90.03</u>	<u>\$71.60</u>	<u>\$92.72</u>	<u>\$113.82</u>	<u>\$80.47</u>	<u>\$105.79</u>	<u>\$131.12</u>	<u>\$89.32</u>	<u>\$118.85</u>	<u>\$148.39</u>	<u>\$98.18</u>	<u>\$131.94</u>	<u>\$165.70</u>	<u>\$107.01</u>	<u>\$144.99</u>	<u>\$182.97</u>