

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

**December 1, 2018 - November 30, 2019**

DIRECT COST ITEMS	INSTALLER			TECHNICIAN			SENIOR TECHNICIAN		
	Straight	x 1½	x 2	Straight	x 1½	x 2	Straight	x 1½	x 2
Wages	\$38.42	\$57.63	\$76.84	\$44.18	\$66.27	\$88.36	\$48.03	\$72.05	\$96.06
Health Fund	\$10.50	\$10.50	\$10.50	\$10.50	\$10.50	\$10.50	\$10.50	\$10.50	\$10.50
Health Reimbursement Account	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50
Drug Free Workplace	\$0.05	\$0.05	\$0.05	\$0.05	\$0.05	\$0.05	\$0.05	\$0.05	\$0.05
Pension Fund*	\$6.40	\$6.40	\$6.40	\$6.40	\$6.40	\$6.40	\$6.40	\$6.40	\$6.40
Industry Apprenticeship	\$1.10	\$1.10	\$1.10	\$1.10	\$1.10	\$1.10	\$1.10	\$1.10	\$1.10
National Pension (NEBF) (3% of Gross Payroll)	\$1.15	\$1.73	\$2.31	\$1.33	\$1.99	\$2.65	\$1.44	\$2.16	\$2.88
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) (.5% of Gross Labor)	\$0.19	\$0.29	\$0.38	\$0.22	\$0.33	\$0.44	\$0.24	\$0.36	\$0.48
Social Security - 6.20% (Max. of \$117,000) Medicare Portion - 1.45% (No Max.)	\$2.94	\$4.41	\$5.88	\$3.38	\$5.07	\$6.76	\$3.67	\$5.51	\$7.35
Federal Unemployment Tax (.8% on Max. \$7,000)	\$0.31	\$0.46	\$0.61	\$0.35	\$0.53	\$0.71	\$0.38	\$0.58	\$0.77
Workman's Compensation** 5.20/\$100 Straight Time	\$2.00	\$2.00	\$2.00	\$2.30	\$2.30	\$2.30	\$2.50	\$2.50	\$2.50
Liability Insurance** 8.00/\$100	\$3.07	\$4.61	\$6.15	\$3.53	\$5.30	\$7.07	\$3.84	\$5.76	\$7.68
State Unemployment 5.4% ** (On Max. of \$7,000)	\$2.07	\$3.11	\$4.15	\$2.39	\$3.58	\$4.77	\$2.59	\$3.89	\$5.19
Association Dues (1% of Gross Labor)	\$0.38	\$0.58	\$0.77	\$0.44	\$0.66	\$0.88	\$0.48	\$0.72	\$0.96
<b>Direct Labor Cost/Hour:</b>	<b>\$69.50</b>	<b>\$93.77</b>	<b>\$118.05</b>	<b>\$77.08</b>	<b>\$104.99</b>	<b>\$132.90</b>	<b>\$82.14</b>	<b>\$112.49</b>	<b>\$142.83</b>

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

December 1, 2018 to November 30, 2019

**APPRENTICE RATES**

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	21.13	31.70	42.26	23.05	34.58	46.10	24.97	37.46	49.94	26.89	40.34	53.78	30.74	46.11	61.48	34.58	51.87	69.16
Health Fund	10.50	10.50	10.50	10.50	10.50	10.50	10.50	10.50	10.50	10.50	10.50	10.50	10.50	10.50	10.50	10.50	9.25	10.50
Health Reimbursement Account	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Drug Free Workplace	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05
Pension Fund*	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40
Industry Apprenticeship	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10
National Pension (NEBF) (3% of Gross Payroll)	0.63	0.95	1.27	0.69	1.04	1.38	0.75	1.12	1.50	0.81	1.21	1.61	0.92	1.38	1.84	1.04	1.56	2.07
LMCC (Includes Local, National & 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) (.5% of Gross Labor)	0.11	0.16	0.21	0.12	0.17	0.23	0.12	0.19	0.25	0.13	0.20	0.27	0.15	0.23	0.31	0.17	0.26	0.35
Social Security - 6.20% (Max. of \$117,000) Medicare Portion - 1.45% (No Max.)	1.62	2.42	3.23	1.76	2.64	3.53	1.91	2.87	3.82	2.06	3.09	4.11	2.35	3.53	4.70	2.65	3.97	5.29
Federal Unemployment Tax (.8 on Max \$7,000)	0.17	0.25	0.34	0.18	0.28	0.37	0.20	0.30	0.40	0.22	0.32	0.43	0.25	0.37	0.49	0.28	0.41	0.55
Workman's Compensation** 5.20/\$100 Straight Time	1.10	1.10	1.10	1.20	1.20	1.20	1.30	1.30	1.30	1.40	1.40	1.40	1.60	1.60	1.60	1.80	1.80	1.80
Liability Insurance** 8.00/\$100	1.69	2.54	3.38	1.84	2.77	3.69	2.00	3.00	4.00	2.15	3.23	4.30	2.46	3.69	4.92	2.77	4.15	5.53
State Unemployment 5.4% ** (On Max. of \$7,000)	1.14	1.71	2.28	1.24	1.87	2.49	1.35	2.02	2.70	1.45	2.18	2.90	1.66	2.49	3.32	1.87	2.80	3.73
Association Dues (1% of Gross Labor)	0.21	0.32	0.42	0.23	0.35	0.46	0.25	0.37	0.50	0.27	0.40	0.54	0.31	0.46	0.61	0.35	0.52	0.69
<b>Direct Labor Cost/Hour:</b>	<b>\$46.76</b>	<b>\$60.11</b>	<b>\$73.45</b>	<b>\$49.28</b>	<b>\$63.84</b>	<b>\$78.41</b>	<b>\$51.81</b>	<b>\$67.58</b>	<b>\$83.36</b>	<b>\$54.33</b>	<b>\$71.32</b>	<b>\$88.31</b>	<b>\$59.40</b>	<b>\$78.82</b>	<b>\$98.24</b>	<b>\$64.45</b>	<b>\$85.05</b>	<b>\$108.14</b>