

WACCA charge out rate for change orders or additional work orders
ICI CARPENTERS

Item 1	Base Rate				
		As of May 3rd 2020			\$ 38.42
Item 2	Vacation Pay and Stat Holidays				
	10% of Base Rate				\$ 3.84
Item 3	Fringe Benefits				
	Health Welfare Pension Industry Funds as per agreement				12.84
Item 4	Supervision				
	Based on project with 20 workmen requiring a general foreman and foreman				
	General Foreman		\$ 46.07 plus 20%	\$ 55.28	
	Foreman		\$ 46.07 plus 12%	<u>\$ 51.59</u>	
				\$ 106.87	
	15 Journeymen		\$ 42.26 Times 15	\$ 633.93	
	5 Apprentices	80%	\$ 33.81 Times 5	<u>\$ 169.05</u>	
				\$ 802.98	
	Allowance for Supervision		\$ 106.87 divide by	\$ 802.98 equals	13%
	Supervision	13% item 1 +2	\$ 42.26		\$ 5.62
Item 5	Rest Periods				
	As per agreement 10 minutes every 4 hours				
	<u>10</u> equals	4% times	item 1,2 and 3	\$ 60.12	\$ 2.51
	240		and legislated burden		
Item 6	Small Tools				
	Considered to be 10% of Base Labour				
	10% of	item 1,2,3		\$ 55.10	\$ 5.51
Item 7	Payroll Burdens				
	As per applicable Federal or Provincial Legislation				
	(a)	Employment Insurance			
		Base rate plus VP times 1.58% times 1.4			
		\$ 42.26 X .02212	\$ 0.93	2020 rate	\$ 0.93
	(b)	WSIB Specialty Trade Rate G5			
		2.47		2020 rate	
		<u>2.47 times</u>	\$42.26		\$ 1.04
		100			
	(c)	Canada Pension Plan			
		\$42.26 times 5.25%		2020 rate	\$ 2.22

Item 7	(d)	<p>Employer Health Tax Rate ranges from .98% (up to \$200,000 gross annual payroll) up to 1.95% (more than \$1000,000 annual payroll)</p> <p>Assuming \$ 1000,000 annual payroll use 1.95%</p>	<p>2020</p> <p>\$ 0.82</p>
	(e)	<p>PL & PD Insurance Commonly considered to be 2.5% of labour costs base rate plus VP plus fringe benefits 0.025 \$ 60.12 and legislated burden</p>	<p>\$ 1.50</p>
	(f)	<p>Finance To cover interest charge over and above traditional rates 1% of total labour cost (Item 1,2 and 3 plus legislated burden)</p>	<p>\$ 0.60</p>
	(g)	<p>Safety Training Five hour courses @ \$ 500.00 52 weeks at 38 hours per week 1976 hours Cost per hour <u>\$ 500</u> 1976</p> <p>Jobsite Safety Talks Allow 1 hour per week for tool box talks <u>1</u> times Total labour cost 38</p> <p>WHIMIS Information 15 minutes per worker per week to access information re WHIMIS <u>0.25</u> times Total labour cost 38</p> <p>Health and Safety Committee One worker in five can be appointed to a committee. The safety work will average 2 hrs plus one hour preparation time <u>3</u> times Item 1,2 & 3 38 times 5</p> <p>Site Facilities Provide lunchroom or similar facility with all necessary first aid requirements \$700 per month per ten workers</p> <p style="text-align: right;"> <u>\$700 X 12</u> 10 X 1900 </p> <p>Personal Protection Allow \$75.00 per worker per month for personal protection equipment.</p> <p style="text-align: right;"> <u>\$75 X12</u> 1900 </p> <p>Allow 1/2 hour per day per worker for personal hygiene</p> <p style="text-align: right;"> 2.5 hours times \$ 60.12 divided by 38 hours </p>	<p>\$ 0.25</p> <p>\$ 0.25</p> <p>\$ 0.60</p> <p>\$ 0.25</p> <p>\$ 1.58</p> <p>\$ 0.40</p> <p>\$ 0.95</p> <p>\$ 0.44</p> <p>\$ 0.47</p> <p>\$ 3.96</p>
		Total Item (g)	<p>\$ 8.05</p>
	(h)	<p>Retails Sales Tax on Benefits 8% of H & W Benefits 0.08 times 3.17 H & W Benefits</p>	<p>\$ 0.25</p>

Recap of item 7.

(a)	Employment Insurance	\$ 0.93
(b)	WSIB	\$ 1.04
(c)	Canada Pension Plan	\$ 2.22
(d)	Employer Health Tax	\$ 0.82
(e)	PL & PD Insurance	\$ 1.50
(f)	Finance	\$ 0.60
(g)	Safety Training	\$ 8.05
(h)	Retails Sales Tax on Benefits	\$ 0.25
	Payroll Burden	\$ 15.43

Item 8

Clean Up In accordance with OCA recommended standard practise	2020	\$ 5.38 per man day	\$ 0.67
--	-------------	----------------------------	----------------

SUMMARY

1	Base Rate	\$ 38.42
2	Vacation Pay and Stat Holidays	\$ 3.84
3	Fringe Benefits	\$ 12.84
4	Supervision	\$ 5.62
5	Rest Periods	\$ 2.51
6	Small Tools	\$ 5.51
7	Payroll Burdens	\$ 15.43
8	Site Cleanup (Housekeeping)	\$ 0.67
9	Waste Handling(Dump Box Not Incl)	\$ 1.77
	Total Direct Cost	\$ 86.61

Note: This cost does not include overhead and profit which each individual contractor must add to suit his own operation and contract.

Bonding is excluded and must be added as a lump sum when applicable

Labour evaluation and productivity loss is not included

Travelling is at additional cost

Schedule Impact may need to be added

WACCA Page 4.

Projected Wage rate including overhead and profit

Total Direct Cost Per Page 3		\$ 86.61
Overhead	10%	\$ 8.66
Profit	10%	\$ 9.53
Total WACCA charge out rate		<u>\$ 104.80</u>