

**WACCA charge out rate for change orders or additional work orders  
ICI PLASTERERS**

<b>Item 1</b>	<b>Base Rate</b>				
		<b>As of May 3rd 2020</b>			<b>\$ 36.35</b>
<b>Item 2</b>	<b>Vacation Pay and Stat Holidays</b>				
	12% of Base Rate				<b>\$ 4.36</b>
<b>Item 3</b>	<b>Fringe Benefits</b>				
	Health Welfare Pension Industry Funds as per agreement				<b>\$12.30</b>
<b>Item 4</b>	<b>Supervision</b>				
	Based on project with 20 workmen requiring a general foreman and foreman				
	General Foreman		\$ 44.38 plus 20%	\$ 53.25	
	Foreman		\$ 44.38 plus 12%	<u>\$ 49.70</u>	
				\$ 102.95	
	15 Journeymen		\$ 40.71 Times 15	\$ 610.68	
	5 Apprentices	80%	\$ 32.57 Times 5	<u>\$ 162.85</u>	
				\$ 773.53	
	Allowance for Supervision		\$ 102.95 divide by	\$ 773.53 equals	13%
	Supervision	13% item 1 +2	\$ 40.71		<b>\$ 5.42</b>
<b>Item 5</b>	<b>Rest Periods</b>				
	As per agreement 10 minutes every 4 hours				
	<u>10</u> equals	4% times	item 1,2 and 3	\$ 57.85	<b>\$ 2.41</b>
	240		and legislated burden		
<b>Item 6</b>	<b>Small Tools</b>				
	Considered to be 10% of Base Labour				
	10% of	item 1,2,3		\$ 53.01	<b>\$ 5.30</b>
<b>Item 7</b>	<b>Payroll Burdens</b>				
	As per applicable Federal or Provincial Legislation				
	(a)	<b>Employment Insurance</b>			
		Base rate plus VP times 1.58% times 1.4			
		\$ 40.71 X .02212	\$ 0.90	<b>2020 rate</b>	<b>\$ 0.90</b>
	(b)	<b>WSIB</b> Specailty Trades Rate G5			
		2.47 per 100 of payroll		<b>2020 rate</b>	
		<u>2.47 times</u> \$40.71			<b>\$ 1.01</b>
		100			
	(c)	<b>Canada Pension Plan</b>			
		\$40.71 times 5.25%		<b>2020 rate</b>	<b>\$ 2.14</b>

Item 7	(d)	<p><b>Employer Health Tax</b>            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><b>2020</b></p> <p><b>\$ 0.79</b></p>
	(e)	<p><b>PL &amp; PD Insurance</b>            Commonly considered to be 2.5% of labour costs            base rate plus VP plus fringe benefits 0.025 \$ 57.85            and legislated burden</p>	<p><b>\$ 1.45</b></p>
	(f)	<p><b>Finance</b>            To cover interest charge over and above traditional rates            1% of total labour cost ( Item 1,2 and 3 plus legislated burden)</p>	<p><b>\$ 0.58</b></p>
	(g)	<p><b>Safety Training</b>            Five hour courses @ \$ 500.00            52 weeks at 38 hours per week 1976 hours            Cost per hour <u>\$ 500</u>              1976</p> <p><b>Jobsite Safety Talks</b>            Allow 1 hour per week for tool box talks              <u>1</u> times Total labour cost              38</p> <p><b>WHIMIS Information</b>            15 minutes per worker per week to access information re WHIMIS              <u>0.25</u> times Total labour cost              38</p> <p><b>Health and Safety Committee</b>            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 &amp; 3              38 times 5</p> <p><b>Site Facilities</b>            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><b>Personal Protection</b>            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 \$ 57.85            divided by 38 hours         </p>	<p><b>\$ 0.25</b></p> <p><b>\$ 1.52</b></p> <p><b>\$ 0.38</b></p> <p><b>\$ 0.91</b></p> <p><b>\$ 0.44</b></p> <p><b>\$ 0.47</b></p> <p><b>\$ 3.81</b></p>
		Total Item (g)	<p><b>\$ 7.79</b></p>
	(h)	<p><b>Retails Sales Tax on Benefits</b>            8% of H &amp; W Benefits              0.08 times 2.25 H &amp; W Benefits</p>	<p><b>\$ 0.18</b></p>

**Recap of item 7.**

(a)	<b>Employment Insurance</b>	<b>\$ 0.90</b>
(b)	<b>WSIB</b>	<b>\$ 1.01</b>
(c)	<b>Canada Pension Plan</b>	<b>\$ 2.14</b>
(d)	<b>Employer Health Tax</b>	<b>\$ 0.79</b>
(e)	<b>PL &amp; PD Insurance</b>	<b>\$ 1.45</b>
(f)	<b>Finance</b>	<b>\$ 0.58</b>
(g)	<b>Safety Training</b>	<b>\$ 7.79</b>
(h)	<b>Retails Sales Tax on Benefits</b>	<b>\$ 0.18</b>
	<b>Payroll Burden</b>	<b>\$ 14.83</b>

**Item 8**

<b>Clean Up In accordance with OCA recommended standard practise</b>	<b>2020</b>	<b>\$ 5.38 per man day</b>	<b>\$ 0.67</b>
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**SUMMARY**

1	<b>Base Rate</b>	<b>\$ 36.35</b>
2	<b>Vacation Pay and Stat Holidays</b>	<b>\$ 4.36</b>
3	<b>Fringe Benefits</b>	<b>\$ 12.30</b>
4	<b>Supervision</b>	<b>\$ 5.42</b>
5	<b>Rest Periods</b>	<b>\$ 2.41</b>
6	<b>Small Tools</b>	<b>\$ 5.30</b>
7	<b>Payroll Burdens</b>	<b>\$ 14.83</b>
8	<b>Site Cleanup (Housekeeping)</b>	<b>\$ 0.67</b>
9	<b>Waste Handling(Dump Box Not Incl)</b>	<b>\$ 1.77</b>
	<b>Total Direct Cost</b>	<b>\$ 83.42</b>

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

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**Projected Wage rate including overhead and profit**

<b>Total Direct Cost Per Page 3</b>		<b>\$ 83.42</b>
Overhead	10%	<b>\$ 8.34</b>
Profit	10%	<b>\$ 9.18</b>
<b>Total WACCA charge out rate</b>		<b><u>\$ 100.93</u></b>