



**WALLS & CEILINGS CONTRACTORS ASSOCIATION  
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May 7<sup>th</sup> 2023

To Whom It May Concern:

WACCA Charge Out Rate For Change Orders  
Additional Work Orders and T & M Work

The rate has been updated to reflect recent  
basic labour rate and overhead increases.

The new rate effective until further notice is  
**\$114.81** per hour worked by a journeyman  
ICI Carpenter.

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

<b>Item 1</b>	<b>Base Rate</b>			
		<b>As of May 7 2023</b>		<b>\$ 42.74</b>
<b>Item 2</b>	<b>Vacation Pay and Stat Holidays</b>			
	10% of Base Rate			<b>\$ 4.27</b>
<b>Item 3</b>	<b>Fringe Benefits</b>			
	Health Welfare Pension Industry Funds as per agreement			<b>13.39</b>
<b>Item 4</b>	<b>Supervision</b>			
	Based on project with 20 workmen requiring a general foreman and foreman			
	General Foreman		\$ 52.66 plus 20%	\$ 63.19
	Foreman		\$ 52.66 plus 12%	<u>\$ 58.97</u>
				\$ 122.16
	15 Journeymen		\$ 47.01 Times 15	\$ 705.21
	5 Apprentices	80%	\$ 37.61 Times 5	<u>\$ 188.06</u>
				\$ 893.27
	Allowance for Supervision	\$ 122.16 divide by	\$ 893.27 equals	14%
	Supervision	14% item 1 +2	\$ 47.01	<b>\$ 6.43</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	\$ 66.21
	240		and legislated burden	<b>\$ 2.76</b>
<b>Item 6</b>	<b>Small Tools</b>			
	Considered to be 10% of Base Labour			
	10% of	item 1,2,3	\$ 60.40	<b>\$ 6.04</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 1.63% times 1.4		
		\$ 47.01 X .02282	\$ 1.07	<b>2023 rate \$ 1.07</b>
	(b)	<b>WSIB</b>	Specialty Trade Rate G5	
				<b>2023 rate</b>
		<u>2.16 times</u>	\$47.01	<b>\$ 1.02</b>
		100		
	(c)	<b>Canada Pension Plan</b>		
		\$47.01 times 5.95%	<b>2023 rate</b>	<b>\$ 2.80</b>



**Recap of item 7.**

(a)	<b>Employment Insurance</b>	<b>\$ 1.07</b>
(b)	<b>WSIB</b>	<b>\$ 1.02</b>
(c)	<b>Canada Pension Plan</b>	<b>\$ 2.80</b>
(d)	<b>Employer Health Tax</b>	<b>\$ 0.92</b>
(e)	<b>PL &amp; PD Insurance</b>	<b>\$ 1.66</b>
(f)	<b>Finance</b>	<b>\$ 0.66</b>
(g)	<b>Safety Training</b>	<b>\$ 8.35</b>
(h)	<b>Retails Sales Tax on Benefits</b>	<b>\$ 0.27</b>
	<b>Payroll Burden</b>	<b>\$ 16.74</b>

**Item 8**

<b>Clean Up In accordance with OCA recommended standard practise</b>	<b>2023</b>	<b>\$ 5.94 per man day</b>	<b>\$ 0.74</b>
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**SUMMARY**

1	<b>Base Rate</b>	<b>\$ 42.74</b>
2	<b>Vacation Pay and Stat Holidays</b>	<b>\$ 4.27</b>
3	<b>Fringe Benefits</b>	<b>\$ 13.39</b>
4	<b>Supervision</b>	<b>\$ 6.43</b>
5	<b>Rest Periods</b>	<b>\$ 2.76</b>
6	<b>Small Tools</b>	<b>\$ 6.04</b>
7	<b>Payroll Burdens</b>	<b>\$ 16.74</b>
8	<b>Site Cleanup (Housekeeping)</b>	<b>\$ 0.74</b>
9	<b>Waste Handling(Dump Box Not Incl)</b>	<b>\$ 1.77</b>
	<b>Total Direct Cost</b>	<b>\$ 94.89</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

**WACCA Page 4.**

**Projected Wage rate including overhead and profit**

<b>Total Direct Cost Per Page 3</b>		<b>\$ 94.89</b>
Overhead	10%	<b>\$ 9.49</b>
Profit	10%	<b>\$ 10.44</b>
<b>Total WACCA charge out rate</b>		<b><u>\$ 114.81</u></b>