



WALLS & CEILINGS CONTRACTORS ASSOCIATION
9 Antares Drive , OTTAWA, ONTARIO K2E 7V5
Phone 613 769 3935 Fax 613 521 3139

May 1st 2022

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
\$109.87 per hour worked by a journeyman
ICI Plasterer (Taper).

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

Item 1	Base Rate				
		As of May 7 2023			\$ 40.00
Item 2	Vacation Pay and Stat Holidays				
	12% of Base Rate				\$ 4.80
Item 3	Fringe Benefits				
	Health Welfare Pension Industry Funds as per agreement				\$13.09
Item 4	Supervision				
	Based on project with 20 workmen requiring a general foreman and foreman				
	General Foreman		\$ 48.83 plus 20%	\$ 58.60	
	Foreman		\$ 48.83 plus 12%	<u>\$ 54.69</u>	
				\$ 113.29	
	15 Journeymen		\$ 44.80 Times 15	\$ 672.00	
	5 Apprentices	80%	\$ 35.84 Times 5	<u>\$ 179.20</u>	
				\$ 851.20	
	Allowance for Supervision		\$ 113.29 divide by	\$ 851.20 equals	13%
	Supervision	13% item 1 +2	\$ 44.80		\$ 5.96
Item 5	Rest Periods				
	As per agreement 10 minutes every 4 hours				
	<u>10</u> equals	4% times	item 1,2 and 3	\$ 63.42	\$ 2.64
	240		and legislated burden		
Item 6	Small Tools				
	Considered to be 10% of Base Labour				
	10% of	item 1,2,3		\$ 57.89	\$ 5.79
Item 7	Payroll Burdens				
	As per applicable Federal or Provincial Legislation				
	(a)	Employment Insurance			
		Base rate plus VP times 1.58% times 1.4			
		\$ 44.80 X .02282	\$ 1.02	2023 rate	\$ 1.02
	(b)	WSIB Specailty Trades Rate G5			
		2.16 per 100 of payroll		2023 rate	
		<u>2.16times</u> \$44.80			\$ 0.97
		100			
	(c)	Canada Pension Plan			
		\$44.80 times 5.95%		2023 rate	\$ 2.67

Recap of item 7.

(a)	Employment Insurance	\$ 1.02
(b)	WSIB	\$ 0.97
(c)	Canada Pension Plan	\$ 2.67
(d)	Employer Health Tax	\$ 0.87
(e)	PL & PD Insurance	\$ 1.59
(f)	Finance	\$ 0.63
(g)	Safety Training	\$ 8.05
(h)	Retails Sales Tax on Benefits	\$ 0.20
	Payroll Burden	\$ 16.00

Item 8

Clean Up In accordance with OCA recommended standard practise	2023	\$ 5.94 per man day	\$ 0.74
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SUMMARY

1	Base Rate	\$ 40.00
2	Vacation Pay and Stat Holidays	\$ 4.80
3	Fringe Benefits	\$ 13.09
4	Supervision	\$ 5.96
5	Rest Periods	\$ 2.64
6	Small Tools	\$ 5.79
7	Payroll Burdens	\$ 16.00
8	Site Cleanup (Housekeeping)	\$ 0.74
9	Waste Handling(Dump Box Not Incl)	\$ 1.77
	Total Direct Cost	\$ 90.80

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		\$ 90.80
Overhead	10%	\$ 9.08
Profit	10%	\$ 9.99
Total WACCA charge out rate		<u>\$ 109.87</u>