

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							
		A	s of May	7 2023				\$ 40.00
Item 2	Vacation Pay and Stat Holidays							
	12% of Bas	se Rate						\$ 4.80
Item 3	Fringe Ber	nefits						
	Health Welfare Pension Industry Funds as per agreement					\$13.09		
Item 4	Supervision							
	Based on p	project with 2	0 workmei	n requirin	g a genera	l foreman an	ld foreman	
	General Fo Foreman	oreman				8 plus 20% 8 plus 12%	\$ 58.60 <u>\$ 54.69</u> \$ 113.29	
	15 Journey 5 Apprentic		80%	•	Times 15 Times 5		\$ 672.00 <u>\$ 179.20</u> \$ 851.20	
	Allowance	for Supervisi	on	\$ 113.29	divide by	\$ 851.20	equals	13%
	Supervisio	n	13% i	tem 1 +2	\$ 44.80)		\$ 5.96
Item 5	Rest Periods As per agreement 10 minutes every 4 hours							
	<u>10</u> 240	equals	4% t	imes	item 1,2 a and legisl	nd 3 ated burden	\$ 63.42	\$ 2.64
ltem 6	Small Tools Considered to be 10% of Base Labour							
		10% o	f i	tem 1,2,3		\$ 57.89		\$ 5.79
ltem 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		
	· · /	WSIBSpecailty Trades Rate G52.16 per 100 of payroll2023 rate						
		<u>2.16times</u> \$44.80 100				\$ 0.97		
	(c)	Canada Per \$44.80 ti	nsion Plan mes 5.95%			2023 rate		\$ 2.67

Item 7 (d) **Employer Health Tax** Rate ranges from .98% (up to \$200,000 gross annual payroll) up to 1.95% (more than \$1000,000 annual payroll) Assuming \$ 1000,000 annual payroll use 1.95% 2023 rate \$ 0.87 PL & PD Insurance (e) Commonly considered to be 2.5% of labour costs \$ 1.59 base rate plus VP plus fringe benefits 0.025 \$63.42 and legislated burden (f) Finance To cover interest charge over and above traditional rates 1% of total labour cost (Item 1,2 and 3 plus legislated burden) \$ 0.63 Safety Training (g) Five hour courses @ \$500.00 52 weeks at 38 hours per week 2080 hours \$ 0.24 Cost per hour \$ 500 2080 Jobsite Safety Talks Allow 1 hour per week for tool box talks Total labour cost \$ 1.59 1 times 40 WHIMIS Information 15 minutes per worker per week to access information re WHIMIS 0.25 times Total labour cost \$ 0.40 40 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 \$ 0.95 40 times 5 Site Facilities Provide lunchroom or similar facility with all necessary first aid requirements \$700 per month per ten workers \$700 X 12 \$ 0.44 10 X 1900 **Personal Protection** Allow \$75.00 per worker per month for personal protection equipment. \$75 X12 \$ 0.47 1900 Allow 1/2 hour per day per worker for personal hygiene 2.5 hours \$ 63.42 times divided by 40 hours \$ 3.96 Total Item (g) \$ 8.05 (h) **Retails Sales Tax on Benefits** \$ 0.20 8% of H & W Benefits 0.08 times 2.52 H & W Benefits

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Recap of item 7. **Employment Insurance** \$ 1.02 (a) WSIB \$ 0.97 (b) **Canada Pension Plan** \$ 2.67 (c) (d) Employer Health Tax \$ 0.87 PL & PD Insurance (e) \$ 1.59 Finance \$ 0.63 (f) Safety Training \$ 8.05 (g) **Retails Sales Tax on Benefits** \$ 0.20 (h) Payroll Burden \$ 16.00

Item 8	Clean Up In accordance with OCA recommended				
	standard practise	2023	\$ 5.94 per man day	\$ 0.74	

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 contactor 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

Total Direct Cost Per Page 3		\$ 90.80
Overhead	10%	\$ 9.08
Profit	10%	\$ 9.99
Total WACCA charge out rate		\$ 109.87