

HOW TO CALCULATE ABC NORCAL APPRENTICE WAGES

Prevailing Wage Projects:

- Apprentice prevailing wage rates can be found by following this link:
<http://www.dir.ca.gov/oprl/pwappwage/PWAppWageStart.asp>
- Select the Wage Determination Period (based on date in which the project was first advertised for bid)
- Select the County where the project is being performed
- Select the appropriate trade
- The apprentice period is determined most of the time by the OJT (On-the-Job Training) hours the apprentice has completed in their apprenticeship program and can be obtained directly from the FlashPoint database. Please keep in mind that apprentices report their hours to ABC NorCal no later than the 10th of every month for all hours worked the previous month so the report may have some hour variance due to timing
- If the periods are determined by OJT hours, be sure to track the OJT hours worked by the apprentice(s) dispatched to your company while working for your company so that you can apply all state raises as required by DIR
- If the apprentice period is NOT determined by the number of OJT hours, then follow the period that matches their level in the program. For example, 5th level apprentice will be paid the 5th period rate. The apprentice's level information can be obtained directly from the FlashPoint database
- Once you've determined the correct period, calculations should be as follows:
 - Hourly Total Rate
 - ABC NorCal Benefit Trust Fund Contributions
 - ABC NorCal Training Trust Fund Contributions (or amount indicated under Training column whichever greater)
 - = Apprentice Taxable Wages
- The taxable wages must be at least the amount indicated under Hourly Basic Rate column, for the applicable period, on the DIR wage sheet
- If ABC NorCal Benefit and Training Trust amounts are greater than the apprentice total fringe benefits amount per DIR, the contractor is responsible for the difference
- If you provide the apprentice with additional approved benefits, you can deduct the cost of the benefits from the amount left in the Fringes. The taxable wages must meet the minimum required per the DIR
- Remember to apply any applicable predetermined increases

EXAMPLE:

- **Electrician – 2023-1 Fresno County**
- **Apprentice dispatched with 2,200 OJT hours in program**
- **The apprentice will need to be paid 3rd period wages:**
 - **Period 1** **0-1,000 OJT Hours**
 - **Period 2** **1,000-2,000 OJT Hours**
 - **Period 3** **2,000-2,750 OJT Hours**
- **Calculation:**

Total Hourly Rate = **\$46.28**
-ABC NorCal Benefit Trust -**\$7.00 (Pre-Tax Employer Payment)**
-ABC NorCal Training Trust - **\$2.25 (Pre-Tax Employer Payment)**
(assuming no other benefits provided by contractor)
Taxable Wage **\$37.03 (minimum taxable wages required by DAS \$23.93)**

- **The electrical apprentice working under this determination and county will get the next pay increase upon completing 2,750 OJT hours per the wage determination**

Federal Projects:

- Journeyperson's rate can be obtained from the Federal Davis Bacon website <https://sam.gov/content/wage-determinations>
- Select the following criteria and the county where the project is located:

The screenshot shows a search filter interface for Davis-Bacon Act wage determinations. It includes a 'Select Domain' section with 'Wage Determinations' selected. Below this is a 'Filter By' section with several criteria: 'By Wage Determination ID' (Construction (DBA), Service Contracts (SCA), Collective Bargaining Agreement (CBA)), 'Location' (State: California, County/Independent City: Alameda), 'DBA Construction Type' (Building), 'Status' (Active checked, Inactive unchecked), and 'Published Date' (Anytime). A 'Reset' button is at the bottom right.

- Click on the Search Results Link

The screenshot shows the search results page for Davis-Bacon Act WD #: CA20230018. It includes a 'Sort by' dropdown set to 'Published Date', 'Showing 1 - 1 of 1 results', and a table of results. The table has columns for 'Davis-Bacon Act WD #', 'State', 'Counties', 'Modification Number', 'Construction Types', and 'Published Date'. The results show 'CA20230018', 'California', 'Alameda, Calaveras, Contra Costa, Fresno, Kings, Madera, Mariposa, Merced, Monterey, San Benito, San Francisco, San Joaquin, San Mateo, Santa Clara, Santa Cruz, Stanislaus, Tuolumne', '20', 'Building, Heavy, Highway', and 'Aug 24, 2023'. At the bottom, there are navigation arrows, a page indicator '1 of 1', and a 'Results per page' dropdown set to '25'.

- Scroll through the document to find the trade and county for the project
- The apprentice is paid a percentage of the journeyperson's base rate and the same percentage of the journeyperson fringes
- The percentage is listed in the FlashPoint database (i.e. 40.00%)
- Once you've determined the correct level, calculations should be as follows:
 - Total Hourly Rate (apprentice total base rate plus apprentice total fringes)
 - ABC NorCal Benefit Trust Fund Contributions
 - ABC NorCal Training Trust Fund Contributions
 - = Apprentice Taxable Wages (must be at least the base rate required per DOL)

- Contractors will receive a rate increase notification from the ABC NorCal office when apprentices complete required hours and time in the program and can be advanced to the next level and the next rate of pay
- The taxable wages must be at least the Apprentice Base Rate per DOL (Journeyman's base x Apprentice percentage per the level)
- If ABC NorCal Benefit and Training Trust amounts are greater than the apprentice total fringe benefits amount per DOL (Journeyman fringe benefits x Apprentice percentage), the contractor is responsible for the difference
- If you provide the apprentice with additional approved benefits, you can deduct the cost of the benefits from the amount left in the Fringes. The taxable wages must meet the minimum required per the wage sheet

EXAMPLE:

- **Painter– Alameda County**
- **Apprentice dispatched at the 5th level – 62.84%**
- **Calculation:**

Journeyman Base Rate	= \$47.42
Journeyman Fringes	= \$27.28
Apprentice Base Rate	= \$47.42 x 62.84% = \$29.80 (taxable wages)
Apprentice Fringes =	\$27.28 x 62.84% = \$17.14
Total Hourly Rate	= \$46.94 (\$29.80 + \$17.14)
-ABC NorCal Benefit Trust	-\$7.00 (Pre-Tax Employer Payment)
-ABC NorCal Training Trust	-\$1.00 (Pre-Tax Employer Payment)
(assuming no other benefits provided by contractor)	
Taxable Wage	\$38.94 (must be at least the Apprentice Base Rate)

The painting apprentice will advance to the next level and get a pay increase when 3000 OJT hours and 30 months in the program are completed per notification from ABC NorCal

Privately funded Projects:

- Apprentice wage sheets can be obtained from the ABC NorCal office
- When requesting a wage sheet from ABC NorCal, please indicate the Trade and the County where the project is being performed
- The apprentice period is indicated on the Apprentice Dispatch or most recent Level Advancement form
- Once you've determined the correct level, calculations should be as follows:
 - Total Hourly Rate
 - ABC NorCal Benefit Trust Fund Contributions
 - ABC NorCal Training Trust Fund Contributions
 - = Apprentice Taxable Wages
- Contractors will receive a rate increase notification from the ABC NorCal office when apprentices complete required hours and time in the program and can be advanced to the next level and the next rate of pay
- The taxable wages must be at least the amount indicated under Basic Hourly Rate on the apprentice wage sheet
- If ABC NorCal Benefit and Training Trust amounts are greater than the apprentice total fringe benefits amount per DAS, the contractor is responsible for the difference
- If you provide the apprentice with additional approved benefits, you can deduct the cost of the benefits from the amount left in the Fringes. The taxable wages must meet the minimum required per the wage sheet

EXAMPLE:

- **Construction Craft Laborer**
- **Work performed during August 2023 in Alameda County**
- **Apprentice dispatched at the 3rd level**
- **Calculation:**

Total Hourly Rate	\$38.58 (base \$25.08 + fringes \$13.50)
-ABC NorCal Benefit Trust	-\$7.00 (Pre-Tax Employer Payment)
-ABC NorCal Training Trust	-\$1.00 (Pre-Tax Employer Payment)
(assuming no other benefits provided by contractor)	
Taxable Wage	\$30.58 (minimum taxable wages required by DAS \$25.08)

The construction craft laborer apprentice will advance to the next level and get a pay increase when 2250 OJT hours and 18 months in the program are completed per notification from ABC