

## **LOCAL UNION IBEW 48 RESIDENTIAL AGREEMENT**

January 1, 2026 thru December 31, 2026

				85%	75%	70%	60%	55%
		Master	Journeyman	5th Period	4th Period	3rd Period	2nd Period	1st Period
ASE WAGES:	Per Hour	\$51.13	\$44.07	\$37.46	\$33.05	\$30.85	\$26.44	\$24.24
FRINGES:	NEBF - 3%	\$1.53	\$1.32	\$1.12	\$0.99	\$0.93	\$0.79	\$0.73
	Edison - Per Hour	\$10.75	\$4.31	\$3.66	\$3.23	\$3.02	EXEMPT	EXEMPT
	Dist 9 - Per Hour	\$6.82	\$2.42	\$2.06	\$1.82	\$1.69	EXEMPT	EXEMPT
	H&W - Per Hour	\$11.10	\$11.10	\$11.10	\$11.10	\$11.10	\$11.10	\$11.10
	Flex Plan - Per Hour	\$1.90	\$1.66	\$1.66	\$1.66	\$1.66	\$1.66	\$1.66
	Apprentice Training - Per Hour	\$0.60	\$0.60	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00
	BLMCC - Per Hour	\$0.20	\$0.40	\$0.40	\$0.40	\$0.40	\$0.40	\$0.40
EMPLOYER COSTS:	Admin Fund - 0.50%	\$0.26	\$0.22	\$0.19	\$0.17	\$0.15	\$0.13	\$0.12
	NECA Membership Dues (Optional)- 0.55%	\$0.28	\$0.24	\$0.21	\$0.18	\$0.17	\$0.15	\$0.13
INSURANCE:	SAIF - 1.90% Average	\$0.97	\$0.84	\$0.71	\$0.63	\$0.59	\$0.50	\$0.46
	Liability - 4.60% Average	\$2.35	\$2.03	\$1.72	\$1.52	\$1.42	\$1.22	\$1.11
TAXES:	Social Security - 6.2% (caps at \$184,500)	\$3.17	\$2.73	\$2.32	\$2.05	\$1.91	\$1.64	\$1.50
	Medicare - 1.45%	\$0.74	\$0.64	\$0.54	\$0.48	\$0.45	\$0.38	\$0.35
	Worker's Benefit Fund - Per Hour	\$0.018	\$0.018	\$0.018	\$0.018	\$0.018	\$0.018	\$0.018
	OR SUTA - 2.4% Average (caps at \$56,700))	\$1.23	\$1.06	\$0.90	\$0.79	\$0.74	\$0.63	\$0.58
	WA SUTA - 0.9% Average ( caps at \$78,200)	\$0.46	\$0.40	\$0.34	\$0.30	\$0.28	\$0.24	\$0.22
	FUTA- (6% First \$7,000)	\$0.31	\$0.26	\$0.22	\$0.20	\$0.19	\$0.16	\$0.15
	Tri - Met - 0.8237% (2026 rate not available)	\$0.42	\$0.36	\$0.31	\$0.27	\$0.25	\$0.22	\$0.20
	Oregon Paid Sick Leave - 3.5%	\$1.79	\$1.54	\$1.31	\$1.16	\$1.08	\$0.93	\$0.85
	Paid Leave Oregon - 0.4%	\$0.20	\$0.18	\$0.15	\$0.13	\$0.12	\$0.11	\$0.10
DEDUCTIONS:	Vacation - 4%	\$2.05	\$1.76	\$1.50	\$1.32	\$1.23	\$1.06	\$0.97
	MRP Dues - 2 %	\$1.02	\$0.88	\$0.75	EXEMPT	EXEMPT	EXEMPT	EXEMP
	PAC - Per Hour	\$0.10	\$0.05	\$0.05	\$0.05	\$0.05	\$0.05	\$0.05
	Working Dues - 1% Appr & 1.75% All Others	\$0.89	\$0.77	\$0.37	\$0.33	\$0.31	\$0.26	\$0.24
	TOTAL COST PER HOUR	\$95.77	\$76.00	\$67.07	\$60.85	\$57.74	\$47.47	\$44.70

## Notes:

Effective January 1st, 2025 - For every 1,000 hours worked towards the Master Residential Electrician Classification, a step increase of 89%, 93%, and 96% of the Master wage will be applied. It is the intention that no worker will go backwards in wages while working towards the Master Residential Electrician Classification.

## Total cost per hour does not include WA SUTA

\*NECA does not provide tax, insurance, legal or accounting advice. This material has been prepared for informational purposes only, and is not intended to provide, and should not be relied on for, tax, insurance, legal or accounting advice. You should consult your own tax, legal and accounting advisors before engaging in any transaction.