



## HOW TO CALCULATE ABC SOCIAL APPRENTICE WAGES

### PREVAILING WAGE PROJECTS:

- Apprentice prevailing wage rates can be found by following this link:  
[CLICK HERE FOR PREVAILING WAGE RATES](#)
- 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 from the dispatch paperwork.
- 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, 5<sup>th</sup> level apprentice will be paid the 5<sup>th</sup> period rate. The apprentice's level information can be obtained directly from the dispatch paperwork.
- Once you've determined the correct period, calculations should be as follows:
  - Hourly Total Rate
  - ABC SoCal Benefit Trust Fund Contributions
  - ABC SoCal 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 SoCal 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

## **PREVAILING WAGE PROJECTS (Cont.):**

### **EXAMPLE:**

- ***Electrician – 2024-1 Orange County***
- ***Apprentice dispatched with 2,500 OJT hours in program***
  
- ***The apprentice will need to be paid 3<sup>rd</sup> period wages:***
  - ***Period 1            0-1,000 OJT Hours***
  - ***Period 2            1,001-2,000 OJT Hours***
  - ***Period 3            2,001-3,500 OJT Hours***
  - ***Period 4            3,501-5,000 OJT Hours***
  
- ***Calculation:***

<b><i>Total Hourly Rate</i></b>	<b><i>= \$39.07</i></b>
<b><i>-ABC SoCal Benefit Trust</i></b>	<b><i>-\$7.48 (Pre-Tax Employer Payment)</i></b>
<b><i>-ABC SoCal Training Trust</i></b>	<b><i>-\$1.10 (Pre-Tax Employer Payment)</i></b>
<b><i>(assuming no other benefits provided by contractor)</i></b>	
<b><i>Taxable Wage</i></b>	<b><i>\$30.49 (minimum taxable wages required by DAS</i></b>
<b><i>\$28.77)</i></b>	

***\*The electrical apprentice will get a pay increase when they move to the next level.***

## FEDERAL PROJECTS:

- Journeyperson's rate can be obtained from the Federal Davis Bacon website:  
[CLICK HERE FOR FEDERAL WAGE RATES](#)

- Select the following criteria and the county where the project is located:

Select Domain  
Wage Determinations

+

By Wage Determination ID

Construction (DBA)

Service Contracts (SCA)

Collective Bargaining Agreement (CBA)

Filter By

-

Location

State

California

County/ Independent City

Orange

DBA Construction Type

Building

Status

☒ Active

☐ Inactive

Published Date

Anytime

- Click on the Search Results Link

Showing 1 - 1 of 1 results		Published Date
Davis-Bacon Act WD #: CA20240024		
State	Counties	DBA Wage Determination
California	Orange	Modification Number 10
		Construction Types Building, Heavy, Highway
		Published Date Jul 11, 2024

- 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

## **FEDERAL PROJECTS (Cont.):**

- Once you've determined the correct level, calculations should be as follows:
  - Total Hourly Rate (apprentice total base rate plus apprentice total fringes)
  - ABC SoCal Benefit Trust Fund Contributions
  - ABC SoCal Training Trust Fund Contributions
  - = Apprentice Taxable Wages (must be at least the base rate required per DOL)
- The taxable wages must be at least the Apprentice Base Rate per DOL (Journeyman's base x Apprentice percentage per the level)
- If ABC SoCal 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**

- **Electrician- California, Orange County, Building:**
- **Apprentice dispatched at the 4<sup>th</sup> level – 55% (3,600 OJT hours)** *(This percentage is from the Appendix-A)*
- **Calculation:**

<b>Journeyman Base Rate</b>	<b>= \$57.54</b>
<b>Journeyman Fringes</b>	<b>= \$24.16</b>
<b>Apprentice Base Rate</b>	<b>= \$57.54 x 55% = \$31.65</b>
<b>Apprentice Fringes</b>	<b>= \$24.16 x 55% = \$13.29</b>
<b>Total Hourly Rate</b>	<b>= \$44.94 (\$31.65 + \$13.29)</b>
<b>-ABC SoCal Benefit Trust</b>	<b>-\$7.48 (Pre-Tax Employer Payment)</b>
<b>-ABC SoCal Training Trust</b>	<b>-\$1.10 (Pre-Tax Employer Payment)</b>
	<i>(assuming no other benefits provided by contractor)</i>
<b>Taxable Wage</b>	<b>\$36.36 (must be at least the Apprentice Base Rate)</b>

***\*The electrical apprentice will get a pay increase when they move to the next level.***

### **PRIVATELY FUNDED PROJECTS:**

- Apprentice wage sheets can be obtained from the ABC SoCal website
- 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 SoCal Benefit Trust Fund Contributions
    - ABC SoCal Training Trust Fund Contributions
    - = Apprentice Taxable Wages
- The taxable wages must be at least the amount indicated under Basic Hourly Rate on the apprentice wage sheet
- If ABC SoCal 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:**

- ***Electrician***
- ***Work performed during August 2024 in Orange County***
- ***Apprentice dispatched at the 2<sup>nd</sup> level (1,768 OJT Hours divide by 888)***
- ***Calculation:***

<b><i>Total Hourly Rate</i></b>	<b><i>\$36.90 (Base \$23.98 + fringes \$12.91)</i></b>
<b><i>-ABC SoCal Benefit Trust</i></b>	<b><i>-\$7.48 (Pre-Tax Employer Payment)</i></b>
<b><i>-ABC SoCal Training Trust</i></b>	<b><i>-\$1.10 (Pre-Tax Employer Payment)</i></b>
	<b><i>(assuming no other benefits provided by contractor)</i></b>
<b><i>Taxable Wage</i></b>	<b><i>\$28.32 (minimum taxable wages required by DAS \$29.31)</i></b>

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