



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 2025 in Orange County

Apprentice dispatched at the 2nd level (1,768 OJT Hours divide by 888)

Calculation:

- Total Hourly Rate = \$38.34 (Base \$24.92 + fringes \$13.42)
- ABC SoCal Benefit Trust \$8.23 (Pre-Tax Employer Payment)
- ABC SoCal Training Trust \$1.10 (Pre-Tax Employer Payment)
(assuming no other benefits provided by contractor)
- Taxable Wage \$29.01