



HOW TO CALCULATE ABC-GGC APPRENTICE WAGES

Prevailing Wage Projects:

- Apprentice wage sheets can be obtained from the Department of Industrial Relations’(DIR) website <http://www.dir.ca.gov/DAS/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. These hours will be included with the Apprentice Dispatch or most recent Level Advancement form. Please keep in mind that apprentices report their hours to ABC 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. It is your responsibility to keep track of apprentice hours and implement raises as they are due based on hours worked.
- If the apprentice period is NOT determined by the number of OJT hours, then follow the period that matches the level, for example, 5th level apprentice will be paid the 5th period rate
- Once you’ve determined the correct period, calculations should be as follows:
 - Hourly Total Rate
 - ABC Benefit Trust Fund Contributions
 - ABC 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 on the DIR wage sheet
- If ABC 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 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
- Contractors will need to keep track of apprentices hours from the point of dispatch and apply rate increases according to the DAS requirements
- Remember to apply any applicable predetermined increases

EXAMPLE: Carpenter – 2010-1 Alameda County - Apprentice dispatched with 1100 OJT hours in program

Total Hourly Rate	= \$38.66
ABC Benefit Trust	- \$7.38
ABC Training Trust	- \$1.25
No other benefits provided by you	
Taxable Wage	\$30.03 (minimum taxable wages required by DAS \$28.30)

The carpenter apprentice working under this determination and county will get pay increase when at 1200 OJT hours per the wage determination

Federal Projects:

- Journey person’s rate can be obtained from the Federal Davis Bacon website <http://www.wdol.gov/dba.aspx#0>
- The apprentice is paid a percentage of the journey person’s base rate and the same percentage of the journey person fringes
- The percentage is listed on the apprentice dispatch or the most recent Level Advancement form (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 Benefit Trust Fund Contributions



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- ABC 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 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 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 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 4th level - 64%*
Journeyman Base Rate = \$34.50 Journeyman Fringes = \$16.87
Apprentice Base Rate = \$34.50 x 64% = \$22.08 (taxable wages – must meet at least the Federal minimum wage) Apprentice Fringes = \$16.87 x 64% = \$10.80
Total Hourly Rate = \$32.88 (\$22.08 + \$10.80)
ABC Benefit Trust - \$7.38
ABC Training Trust - \$1.00
No other benefits provided by you
Taxable Wage \$24.50 (minimum taxable wages required by DOL \$22.08)

The painting apprentice will get pay increase when 3200 OJT hours and 24 months in the program are completed per notification from ABC

Privately funded Projects:

- Apprentice wage sheets can be obtained from the ABC office
- When requesting a wage sheet from ABC, 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 Benefit Trust Fund Contributions
 – ABC Training Trust Fund Contributions
 = Apprentice Taxable Wages
- Contractors will receive a rate increase notification from the ABC 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 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 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 September 2011 in Alameda County - Apprentice dispatched at the 4th level*
Total Hourly Rate = \$37.63
ABC Benefit Trust - \$7.38
ABC Training Trust - \$1.75
No other benefits provided by you
Taxable Wage \$28.50 (minimum taxable wages required by DAS \$24.46)

The electrical apprentice will get pay increase when 3200 OJT hours and 24 months in the program are completed per notification from ABC