PLUMBERS & STEAMFITTERS LOCAL UNION 342

APPRENTICE MASTER LABOR AGREEMENT

EFFECTIVE 7/1/18 THROUGH 6/30/19 CONTRACT 010, 011, 710

Period	Scale	Base	Dues	Hourly Wage	H&W	Pension	401(a)	HRA	Training	Int Training Fund	Labor Mgmt	Retiree Fund	Contract Admin	Fringe Total	Total Package
1 st	40%	24.12	0.92	25.04	19.66	-	-	0.50	3.55	0.10	0.05	0.70	0.30	24.86	49.90
2 nd	45%	27.07	1.04	28.11	19.66	-	1	0.50	3.55	0.10	0.05	0.70	0.30	24.86	52.97
3 rd	50%	29.55	1.13	30.68	19.66	12.89	5.00	0.50	3.55	0.10	0.05	0.70	0.30	42.75	73.43
4 th	55%	32.50	1.24	33.74	19.66	12.89	5.00	0.50	3.55	0.10	0.05	0.70	0.30	42.75	76.49
5 th	60%	35.45	1.36	36.81	19.66	12.89	5.00	0.50	3.55	0.10	0.05	0.70	0.30	42.75	79.56
6 th	65%	38.41	1.47	39.88	19.66	12.89	5.00	0.50	3.55	0.10	0.05	0.70	0.30	42.75	82.63
7 th	70%	41.37	1.58	42.95	19.66	12.89	5.00	0.50	3.55	0.10	0.05	0.70	0.30	42.75	85.70
8 th	75%	44.31	1.70	46.01	19.66	12.89	5.00	0.50	3.55	0.10	0.05	0.70	0.30	42.75	88.76
9 th	80%	47.27	1.81	49.08	19.66	12.89	5.00	0.50	3.55	0.10	0.05	0.70	0.30	42.75	91.83
10 th	85%	50.23	1.92	52.15	19.66	12.89	5.00	0.50	3.55	0.10	0.05	0.70	0.30	42.75	94.90

Trust Fund: RT#: 1st = 01020, 2nd = 01021, 3rd = 01022, 4th = 01023, 5th = 01024, 6th = 01025, 7th = 01026, 8th = 01027, 9th = 01028, 10th = 01029.

No Assoc/RT#: 1st = 01120, 2nd = 01121, 3rd = 01122, 4th = 01123, 5th = 01124, 6th = 01125, 7th = 01126, 8th = 01127, 9th = 01128, 10th = 01129.

BASIS FOR CALCULATING APPRENTICE RATES

The Apprentice rates are a percent of the Building Trades Journeyman Rate of \$61.35. (1st and 2nd Periods have an additional \$.50) **JOURNEYMAN Gross Taxable Wage** 61.35 Health & Welfare 19.66 Pension 12.89 5.00 401(a) Mandatory Health Reimbursement 0.50 LU Training Fund 3.55 0.10 International Training Fund Labor Management Corp 0.05 0.70 Retiree Fund Contract Administration 0.30 42.75 Fringe Total **TOTAL PACKAGE** 104.10

- 1. Dues Check-Off amounts (Union Dues) are included in the Taxable Wage.
- 2. The Wage Rate for **1st and 2nd period apprentices** includes an additional \$0.50.
- 3. There are no pension or 401(a) contributions required for 1st and 2nd period apprentices.
- 4. Credit Union voluntary payroll deduction is available to members at \$1.00, \$2.00, \$3.00, \$4.00 or \$5.00 per hour. The Credit Union amount is reflected on the dispatch and deducted from the taxable wage.
- 5. The **401(k)** Elective Plan is now available for 3rd through 10th period Apprentices. The hourly deductions are: No Deduction, \$2.00, \$4.00, \$6.00, \$8.00 and \$10.00 per hour. The **401(k)** elections are indicated on the members' dispatch. The 401(k) Plan amounts are not subject to State or Federal Taxes, though they are subject to social security (FICA), Medicare, and Federal Unemployment Taxes (FUTA), and SDI (State Disability Insurance). Deducted and submitted at straight time, time and one-half and at double time rates.
- 6. HRA Classifications A through G are available for all Apprentices. HRA is excluded for all tax purposes.

<u>IMPORTANT:</u> Please see the following pages 7 & 8 for detailed Apprentice wage and benefit information regarding the HRA rates noted as Classifications A, B, C, D, E, F and G, and the 401(k) elective deferrals available for 3rd through 10th periods. Please see page one for overtime and tax exclusion information.