

WACCA charge out rate for change orders or additional work orders

Item 1	Base Rate				
		As of May 1st 2011			\$ 33.39
Item 2	Vacation Pay and Stat Holidays				
	10% of Base Rate				\$ 3.34
Item 3	Fringe Benefits				
	Health Welfare Pension Industry Funds as per agreement				9.52
Item 4	Supervision				
	Based on project with 20 workmen requiring a general foreman and foreman				
	General Foreman		\$ 40.03 plus 20%	\$ 48.04	
	Foreman		\$ 40.03 plus 12%	<u>\$ 44.84</u>	
				\$ 92.88	
	15 Journeymen		\$ 36.73 Times 15	\$ 550.94	
	5 Apprentices	80%	\$ 29.38 Times 5	<u>\$ 146.92</u>	
				\$ 697.85	
	Allowance for Supervision		\$ 92.88 divide by	\$ 697.85 equals	13%
	Supervision	13% item 1 +2	\$ 36.73		\$ 4.89
Item 5	Rest Periods				
	As per agreement 10 minutes every 4 hours				
	<u>10</u> equals	4% times	item 1,2 and 3	\$ 46.25	\$ 1.93
	240		and legislated burden		
Item 6	Small Tools				
	Considered to be 10% of Base Labour				
	10% of	item 1,2,3		\$ 46.25	\$ 4.63
Item 7	Payroll Burdens				
	As per applicable Federal or Provincial Legislation				
	(a)	Employment Insurance			
		Base rate plus VP times 1.78% times 1.4			
		\$ 36.73 X .0178	\$ 0.65 times 1.4	2011 rate	\$ 0.92
	(b)	WSIB Group 719 Interior Finishing			
		7.19 per 100 of payroll		2011 rate	
		<u>7.19 times</u>	\$36.73		\$ 2.64
		100			
	(c)	Canada Pension Plan			
		\$36.73 times 4.95%		2011 rate	\$ 1.82

Recap of item 7.

(a)	Employment Insurance	\$ 0.92
(b)	WSIB	\$ 2.64
(c)	Canada Pension Plan	\$ 1.82
(d)	Employer Health Tax	\$ 0.72
(e)	PL & PD Insurance	\$ 1.31
(f)	Finance	\$ 0.52
(g)	Safety Training	\$ 7.16
(h)	Retails Sales Tax on Benefits	\$ 0.17
	Payroll Burden	\$ 15.25

Item 8	Clean Up In accordance with OCA recommended standard practise	2011	\$ 4.46 per man day	\$ 0.56
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SUMMARY

1	Base Rate	\$ 33.39
2	Vacation Pay and Stat Holidays	\$ 3.34
3	Fringe Benefits	\$ 9.52
4	Supervision	\$ 4.89
5	Rest Periods	\$ 1.93
6	Small Tools	\$ 4.63
7	Payroll Burdens	\$ 15.25
8	Site Cleanup (Housekeeping)	\$ 0.56
9	Waste Handling(Dump Box Not Incl)	\$ 1.79
	Total Direct Cost	\$ 75.29

Note: This cost does not include overhead and profit which each individual contactor must add to suit his own operation and contract.

Bonding is excluded and must be added as a lump sum when applicable

Labour evaluation and productivity loss is not included

Travelling is at additional cost

Schedule Impact may need to be added

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Projected Wage rate including overhead and profit

Total Direct Cost Per Page 3		\$ 75.29
Overhead	10%	\$ 7.53
Profit	10%	\$ 8.28
Total WACCA charge out rate		<u>\$ 91.10</u>