

SMART Local 219/SMACNA Northern IL Wage Rates June 1, 2024 - May 31, 2025

| Solution of the Control of the Contr | COGAL 28 | | Journeymen | | | | | A, B and C Apprentices | | | | | | | | A & B App | | |
|--|--|------------------------|-------------|--------|----------------|-------------------|------------|------------------------|-------------|--------------|----------------------|--------|-------|-------|----------------------|-----------|-------|--|
| Wage, Payroll Deductions & Fringe Benefit Contributions | 2024 Changes | Bldg Trades Jman | Fore man | Sup't | Resid. Jman | Indust. Worker | Pre-App. | 1st Year 1st Half | | | 2nd Year 2nd Half | | | | 4th Year 2nd Half | | | |
| Foreman/Sup't base wages are 15%/20% above Jman gross taxable. Resid Jman, Indust, Pre-app & App base wages are % of Jman Base wage (gross taxable less SMPI). | | | 115% | 120% | 75% | 40% | 30% | 40% | 45% | 50% | 55% | 60% | 65% | 70% | 75% | 80% | 85% | |
| Gross Taxable Wage | 2.01 | 52.14 | 61.41 | 64.02 | 39.47 | 21.73 | 16.66 | 21.73 | 24.26 | 26.80 | 29.33 | 31.86 | 34.40 | 36.93 | 39.47 | 42.00 | 44.54 | |
| | OVERTIME/DOUBLE TIME RATES ARE BASED ON TOTAL GROSS TAXABLE WAGE | | | | | | | | | | | | | | | | | |
| Payroll Deductions | | | | | | | | | | | | | | | | | | |
| SMPI Deduction Scholarship (0.12) Market Recovery (0.95) PAC (0.18) IA Per Cap (0.20) | 0.02 | 1.45 | 1.45 | 1.45 | 1.45 | 1.45 | 1.45 | 1.45 | 1.45 | 1.45 | 1.45 | 1.45 | 1.45 | 1.45 | 1.45 | 1.45 | 1.45 | |
| Working Assess (hourly ~ on fringes) | - | 0.94 | 0.94 | 0.94 | 0.79 | 0.55 | 0.36 | 0.59 | 0.62 | 0.65 | 0.67 | 0.70 | 0.73 | 0.76 | 0.79 | 0.82 | 0.85 | |
| Working Assess (% of Gross Wages) | - | 2.5% | 2.5% | 2.5% | 2.5% | 2.5% | 2.5% | 2.5% | 2.5% | 2.5% | 2.5% | 2.5% | 2.5% | 2.5% | 2.5% | 2.5% | 2.5% | |
| <u>Fringe Benefits</u> | Based on Hours Paid: Benefits on Overtime/Doubletime Hours paid at Overtime/Doubletime Rates | | | | | | | | | | | | | | | | | |
| National Pension Fund | - | 8.18 | 8.18 | 8.18 | 6.14 | 3.27 | 0.41 | 3.27 | 3.68 | 4.09 | 4.50 | 4.91 | 5.32 | 5.73 | 6.14 | 6.54 | 6.95 | |
| Retirement Savings Plan | 0.70 | 15.38 | 15.38 | 15.38 | 11.54 | 6.15 | - | 6.15 | 6.92 | 7.69 | 8.46 | 9.23 | 10.00 | 10.77 | 11.54 | 12.30 | 13.07 | |
| Training Fund | 0.15 | 1.25 | 1.25 | 1.25 | 1.25 | - | 1.25 | 1.25 | 1.25 | 1.25 | 1.25 | 1.25 | 1.25 | 1.25 | 1.25 | 1.25 | 1.25 | |
| Employee Benefit Fund | 1.00 | 10.70 | 10.70 | 10.70 | 10.70 | 10.70 | 10.70 | 10.70 | 10.70 | 10.70 | 10.70 | 10.70 | 10.70 | 10.70 | 10.70 | 10.70 | 10.70 | |
| | Based on Hours Worked: Benefits on all hours paid at Regular Rate | | | | | | | | | | | | | | | | | |
| Retiree Subsidy Fund | 0.18 | 0.80 | 0.80 | 0.80 | 0.80 | 0.80 | 0.80 | 0.80 | 0.80 | 0.80 | 0.80 | 0.80 | 0.80 | 0.80 | 0.80 | 0.80 | 0.80 | |
| Health Reimbursement Account | 0.40 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | |
| BT (0.06) PFR (0.05) | | 0.11 | 0.11 | 0.11 | 0.11 | - | 0.11 | 0.11 | 0.11 | 0.11 | 0.11 | 0.11 | 0.11 | 0.11 | 0.11 | 0.11 | 0.11 | |
| ITI, NEMI, SMOHIT | - | 0.17 | 0.17 | 0.17 | 0.17 | 0.17 | 0.17 | 0.17 | 0.17 | 0.17 | 0.17 | 0.17 | 0.17 | 0.17 | 0.17 | 0.17 | 0.17 | |
| Subtotal | 4.44 | 89.73 | 99.00 | 101.61 | 71.18 | 43.82 | 31.10 | 45.18 | 48.89 | 52.61 | 56.32 | 60.03 | 63.75 | 67.46 | 71.18 | 74.87 | 78.59 | |
| | | | | | | Based | on Hours V | Vorked: Be | nefits on a | ll hours pai | d at Regula | r Rate | | | | | | |
| Industry Fund | 0.02 | 0.47 | 0.47 | 0.47 | 0.47 | 0.47 | 0.47 | 0.47 | 0.47 | 0.47 | 0.47 | 0.47 | 0.47 | 0.47 | 0.47 | 0.47 | 0.47 | |
| Total Contractual Exp. | 4.46 | 90.20 | 99.47 | 102.08 | 71.65 | 44.29 | 31.57 | 45.65 | 49.36 | 53.08 | 56.79 | 60.50 | 64.22 | 67.93 | 71.65 | 75.34 | 79.06 | |

Future adjustments to Contractual Expense

June 1, 2025 increase \$ 4.69 June 1, 2026 increase \$ 4.93

May 31, 2027 contract expiration

2024-2025 Holidays

Independence Day July 4, 2024
Labor Day Sept 2, 2024
Thanksgiving Day Nov 28, 2024
Day after Thanksgiving Nov 29, 2024
Christmas Day Dec 25, 2024
New Year's Day Jan 1, 2025
Memorial Day May 26, 2025
* Paid at Double Time

Contribution reports and payments

Due on the **15th** of each month Considered delinquent on the 20th

Local Report & Remittance
https://ecommerce.issisystems.com/iremit/246/eremit.dll/24601/logine.asp
National Report & Remittance
https://secure.smwnbf.org/EmployerSite/Auth/Login?returnUrl=/EmployerSite