



# 2015 NATIONAL RENOVATION & INSURANCE REPAIR ESTIMATOR

edited by Jonathan Russell



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# about this book

## WHAT'S NEW IN 2015

Since 2008, overhead and profit margins for many restoration and repair contractors have been slipping. Material cost increases - primarily pushed higher by rising fuel costs - have often been partially absorbed by contractors working to remain competitive. Contractors have also offered small labor increases to keep skilled workers and many have absorbed some of those costs as well. Last year, as the economy and the construction landscape improved, this trend began to change, and in the second half of 2014 contractors started to recover some of the costs they absorbed in the previous seven years. We expect this trend to continue in 2015, and to see larger wage increases offered to key employees.

## A TOOL

This book is a tool, and like all tools it can be misused. It is an excellent tool for the renovation and repair professional. It is not a substitute for experience, skill, and knowledge.

Prices in this book are based on research of actual jobs and successful estimates. They represent an average of the typical conditions. Estimators should compare the conditions described in this book with actual conditions on site and adjust the price accordingly.

## UNIQUE TO RENOVATION AND REPAIR WORK

This book is compiled specifically for the unique problems and conditions found in renovation and repair work. It is not a new construction cost book.

Renovation and repair work involve completely different circumstances than those found in new construction.

For example, the renovation or repair professional must work around existing conditions including home contents, access problems, out-of-plumb or out-of-square buildings, outdated materials, existing conditions that violate current building codes.

New-construction professionals have the luxury of placing items in a logical order, but renovation, remodel, or repair professionals must deal with conditions as they find them.

This means that joists have to be replaced in an existing floor system, paint has to be applied in a room where stain-grade base and carpeting are already installed, structures may have to be braced, contents have to be moved or worked around and materials and installation techniques must be matched.

## DETERMINING COSTS

All costs in this book are based on typical conditions and typical problems found when remodeling or repairing a structure.

This means a door takes 10 to 15 minutes longer to install than it would in the ideal circumstances found in new construction.

Stairs are more difficult to install around pre-existing walls, wall framing takes longer when walls are typically splicing into existing work, and so on.

Some prices in this book will very closely match prices used in new construction. Other prices will reflect the complex conditions found in renovation and repair and will be dramatically different.

For example, using this book's stair building prices to estimate stair work in a series of 150 tract homes will result in an estimate that is far too high.

## THE ART OF ESTIMATING

Estimating is part art, part science. Estimators must consider many factors, including access, crew productivity, special techniques, special abilities, temperament of the owner, and how busy the company is.

A contractor who is desperate for work will estimate much lower than a contractor who is swamped with work.

All of these factors — and many other similar ones — cannot be included in this or any other price book. They are part of the art of estimating.

The science of estimating, which includes prices, typical techniques, and materials, is included in this book.

This book is designed to make the science of estimating easier, which allows you to spend much more time focusing on the art of estimating, where your skill is crucial to the success of your company.

## GENERAL VS. SPECIFIC

It is important to note that the more specific the estimator is, the more accurate the final estimate will be.

For example, when an estimator calculates all electrical costs for a typical home using a square foot cost, it may not be as accurate as if the estimator priced each fixture, outlet, and appliance hook-up.

Since the square foot price is based on a typical installation, it will not be exact for a home that is atypical in any way — for example, one with special outdoor lighting or with an expensive crystal fixture in the entry.

The more specific the item, the more exact the prices. The more general an item, the more assumptions must be made.

To help ensure the accuracy of your estimates, we describe any assumptions made when determining general items.

For example, the Rough Carpentry chapter contains a square foot price for estimating 2" by 4" wall framing. To help you make sure that this price will work for you, we describe our assumptions: the stud centers, the number of openings, headers, corners, plates and so forth, that would typically be found in a wall.

## rounding

This book rounds hourly wage rates and the material, labor, and equipment components of a unit price.

These prices are rounded to "three significant digits." This means that prices under three digits (including two to the right of the decimal) are not rounded. Prices four digits and larger are rounded to the third digit from the left.

For example:

.23 is not rounded  
 2.33 is not rounded  
 23.33 is rounded to 23.30  
 233.33 is rounded to 233.00  
 2,333.33 is rounded to 2,330.00  
 23,333.33 is rounded to 23,300.00

In most cases, the square foot price will apply, but you will always want to carefully consider items that are more general, and if needed, adjust them to fit the conditions.

In the case above, the estimator may want to use the square foot price for average fixtures, then add an allowance for the crystal fixture and the outdoor lighting.

### TIME AND MATERIAL CHARTS

Almost all chapters include time and material charts at the end. These time and material charts are designed to show you the materials used, waste, labor rates, labor burden costs, and labor productivity.

When materials with a range of sizes appear, only the small and large size are usually listed.

When materials with a range of qualities appear, only the low and high prices are usually listed.

These charts are designed to give you accurate detail on the exact prices used. When prices change, this book does not become obsolete. Compare current prices with those used and factor accordingly.

### MATERIAL COSTS

National average material costs are compiled from surveys of suppliers throughout the country.

Costs for some materials, such as clay tile, building stone and hardwood, will vary a great deal from region to region.

For example, clay tile plants are located near naturally occurring clay sources. Because clay tiles are heavy, the further the tiles have to be shipped, the more expensive the tiles will be. The user of this book must be aware of local price variations.

Materials commonly found in every city are priced based on local delivery. In most cases this will be delivery no greater than 20 miles away from a local source. However, many rural areas have lumber yards that will deliver to a wider area at no additional charge.

Materials that are not commonly available locally, like hand-carved moldings or historical wallpaper, include shipping costs anywhere in North America. Estimators in Hawaii, Alaska and remote areas of Canada should add for additional shipping costs when applicable.

Material waste is often indicated with the items, but it's always a good idea to check the time and material charts for the exact waste calculated for all the components of an item.

Waste indicates material that is discarded during installation. It does not include waste that occurs when materials are taken to storage and ruined, run over at the job site, spilled, improperly cut, or damaged due to mishandling.

These types of occurrences are kept to a minimum by every good contractor, but will still occur on any job site.

Another common waste issue in renovation and repair is when a contractor must buy a minimum quantity for a small repair. For example, to replace a six-inch section of base, it is necessary to buy a piece of base that is eight-feet long or longer. In these cases, use the minimum price.

Material prices may not be listed with the time and material charts in some chapters. In these chapters, little new information would be provided by the materials chart so the space is saved for other information.

For example, a materials chart in the Appliance chapter will not provide an estimator with any new information.

The materials component of the unit price for an oven as listed in the main body of the chapter will tell the estimator how much the oven and connections cost.

Relisting these appliances in a materials chart wastes valuable space.

### LABOR COSTS

Labor costs are national average rates that usually are consistent with union labor wages.

See the time and material charts for specific benefit costs and labor rates.

Crew labor rates are an average hourly rate for each member of the crew. For example, a masonry crew might consist of a mason, a mason's helper, and a hod carrier.

The hourly rate for this crew is the average cost of all three. In other words, the hourly rate is for 20 minutes work by the mason, 20 minutes work by the mason's helper, and 20 minutes work by the hod carrier.

Separation of labor in renovation and insurance repair work is much more difficult than is separation of labor on large commercial construction projects.

On a typical repair or renovation job a carpenter may participate in demolition, frame walls, set doors, set toilets, install electrical outlets and fixtures, and do a little painting.

In the jobs analyzed for this cost book, well over 40 percent of the demolition work was done by skilled workers. This is because demolition is often selective, requiring a skilled worker to ensure that additional damage does not occur.

Many renovation and repair companies are relatively small, so skilled workers participate in all phases of construction.

These realities are reflected in the labor costs used in this book. This means that a demolition laborer's hourly rate may seem higher than is normal for an unskilled worker.

The time and material charts show all items that are built into each labor rate.

Some contractors may not provide health insurance or retirement plans to some or all of their workers. Estimators can "back-out" these expenses from the labor costs.

It is critical that estimators examine the Workers' Compensation costs calculated in the wage rates. Some states have Workers' Compensation rates that are double, triple, or even quadruple the national average rates used in this book.

Workers' Compensation rates should be adjusted to match local conditions.



Labor productivity is based on observation of work performed in renovation and repair conditions.

These conditions differ from new construction in many ways, but a few of the most common are:

① difficulty matching existing work, ② access problems, ③ materials that must be more carefully shaped and attached than is typical in new construction, ④ out-of-plumb or out-of-square structures, ⑤ reinforcing, ⑥ more trips and effort are required to find materials, ⑦ much more travel time is required because most jobs will have a relatively small amount of work in some trades, ⑧ more vehicles are required by the renovation or repair contractor because many tradespeople are often traveling between jobs, compared to new construction where crews may spend weeks or months on one job, and because crews tend to be smaller and each crew may need a vehicle, ⑨ more unexpected problems, ⑩ more restrictions in established neighborhoods.

Labor productivity is based on a clean job site where tools are put away and secured at the end of each day.

Depending on the trade, 20 to 30 minutes per eight hours is allowed for clean-up and putting away tools. Normally, skilled workers spend half as much time cleaning up as do unskilled workers.

As is typical in new construction, labor includes unpacking materials, in some cases unloading materials from a truck on site, some travel to pick up minor materials (e.g. a forgotten tube of caulk, or a forgotten tool), typical breaks, lay-out, planning, discussion, coordination, mobilization (many companies meet at a central location each morning to receive instructions), recording hours (including specific information needed for job costing), occasional correction of mistakes in installation, and so forth.

Supervision is not included in these costs but should not generally be required. This is because each crew includes a skilled tradesperson who

normally would not require supervision beyond the normal dispatch and mobilization discussed previously.

### EQUIPMENT COSTS

Equipment costs are included only when equipment will be used that is not typically a part of the tools used by the majority of renovation or repair contractors.

For example, each carpenter should have a worm-drive saw, miter box, compressor, nail guns, and so forth. These types of tools are not included in the equipment costs.

However, equipment like cranes, backhoes, concrete saws, and jack hammers are not assumed to be part of the equipment and tools owned by a typical renovation or repair contractor. When these are needed, equipment rates are included in the unit price.

Equipment costs include the typical cost to rent the equipment from a local equipment rental shop. When applicable, they also include fuel or blade costs.

Check each item to determine if it includes delivery to the job site or operator labor. Also be careful to note minimum costs for work where rented equipment is needed.

### MARKUP

Prices in this book do not include markup. Insurance repair markup is almost always 20 percent: 10 percent for overhead and 10 percent for profit.

In renovation work on historical structures, markup may be as high as 30 percent, although markup over 20 percent may be "hidden" inside the unit cost. Typical remodeling work markup varies from 15 percent to 25 percent. The most common markup for all types of work is 20 percent.

### THE COST LINES

The cost tables in each section of this manual consist of individual tasks or items followed by a description.

Beneath the description is a list of the items to be replaced or removed. For instance, under Appliances on page 17, you'll see Electric range, followed by a list of different ranges. Looking across, you'll see five columns of numbers and symbols. Let me explain how to read the numbers and symbols in those columns.

First let's look at the column headed Craft@Hrs. The Craft@Hrs column shows the recommended crew and manhours per unit for installation. For example, 2A in the Craft@Hrs column means that we recommend a crew of one appliance installer. The crew composition, with the cost per hour, is listed on page 12.

The manhours (following the @ symbol) is our estimate of the crew time required for installation (or demolition) of each unit. Manhours are listed in hundredths of an hour rather than minutes because it's easier to add, subtract, multiply and divide hundredths of a unit. For example, if the Craft@Hrs column shows 2A@.250, the Labor Cost column will show \$12.88. That's the labor cost per unit for a crew of one appliance installer at \$51.50 per hour multiplied by .250 manhours, rounded to the nearest penny. The unit is listed right after the Craft@Hrs, and may be the cost per square foot (sf), linear foot (lf), each (ea), or another unit of measurement.

The crew costs include the basic wage, taxable fringe benefits (vacation pay), Workers' Compensation insurance, liability insurance, taxes (state and federal unemployment, Social Security and Medicare), and typical nontaxable fringe benefits such as medical insurance and retirement. A breakdown of these expenses is included as a percentage in the footnote beneath the Labor table at the end of each section.

If your hourly crew cost is much lower or much higher, you can adjust your totals. For example, if your hourly labor cost is 25 percent less, reduce the labor figures in the cost tables by 25 percent to find your local cost.

The Material column shows your material cost for the item described under the heading.

The Total column is the sum of the Material and Labor cost columns.

### CHARTS

**M**aterial charts show the material description, the material cost priced per typical unit purchased, the gross coverage, the typical waste, the net coverage after waste has been subtracted, and the resulting materials price including waste and often converted to a different unit of measure.

Equipment charts show the cost to rent equipment, the amount of work that can be done with the equipment per a period of time, and the resulting unit price.

Labor charts show the base wage, then add all additional costs that are based on wage. More information is always listed below this chart. It's important to note the "True" wage before adding labor related expenses. The true wage is the wage rate plus an allowance for vacation time. Since all the other costs must be paid even when an employee is on vacation, it is important that they become a component in the cost calculations when estimating work.

Labor productivity charts show the description of the work, the laborer or crew who will do the work, the average cost per man hour, the productivity and the resulting cost per unit.

### REGIONAL DIFFERENCES

**C**onstruction techniques vary from region to region. Different cli-

mates and different local customs provide a variety of unique regional methods.

For example, in southern Florida it is common to build the first floor of a home from concrete block capped with a grade beam. This method won't be found in Colorado.

Similarly, coral stone walls won't be commonly found in Denver, although they are widely used in Miami.

Slate roofs are common on historical homes and newer custom homes in Philadelphia but are virtually nonexistent in Rapid City.

Homes in the south often include screened porches which aren't nearly so common in the west.

A Georgia home is much more likely to include a series of architecturally-correct columns with Corinthian capitals than is a home in Minnesota.

A Hawaii home may be built entirely from treated wood, when an Arizona home only uses treated lumber when it contacts dirt or concrete.

Many regional materials and techniques are priced in this book. Keep in mind that you should not use these prices if the item is not common to your area.

### NATIONAL ESTIMATOR '15

**T**he software download in the back of this book has all the information that appears in the printed book, but with one advantage. The National Estimator program makes it easy to copy and paste these costs into an estimate, or bid, and then add whatever markup you select. Quarterly price updates on the Web are free and automatic all during 2015. You'll be

prompted when it's time to collect the next update. A connection to the Web is required.

To access the software download, follow the instructions printed on the certificate in the back of the book. The software will run on PCs using Windows XP, Vista, 7 or 8 operating systems.

When you've installed the National Estimator program, click Help on the menu bar to see a list of topics that will get you up and running. Or, go online to [www.costbook.com](http://www.costbook.com) and click the ShowMe tutorial link to view an interactive tutorial for National Estimator. ShowMe is designed to speed your mastery of National Estimator.

If you have any problems using National Estimator, we'll be glad to help. Free telephone assistance is available from 8 a.m. until 5 p.m. Pacific time, Monday through Friday (except holidays). Call 760-438-7828.

#### WE WANT TO HEAR FROM YOU

If you have questions or concerns about this cost book, let us hear from you. Send letters to:

Craftsman Book Company  
NRI Editor  
6058 Corte del Cedro  
Carlsbad, CA 92011

# abbreviations

<b>ABS</b> . . .Acrylonitrile butadiene styrene	<b>lf</b> . . . . .lineal foot	<b>SBS</b> . . . . .styrene butyl styrene
<b>ac</b> . . . . .alternating current	<b>li</b> . . . . .lineal inch	<b>sf</b> . . . . .square foot
<b>bf</b> . . . . .board foot	<b>m</b> . . . . .one thousand	<b>sh</b> . . . . .sheet
<b>Btu</b> . . . . .British thermal units	<b>mbf</b> . . . . .1,000 board feet	<b>si</b> . . . . .square inch
<b>CEC</b> . . .California Earthquake Code	<b>mBtu</b> . . .1,000 British thermal units	<b>sq</b> . . . . .100 square feet
. . . . .(also see page 56)	<b>mh</b> . . . . .man hour	<b>st</b> . . . . .step
<b>cf</b> . . . . .cubic foot	<b>mi</b> . . . . .mile	<b>sy</b> . . . . .square yard
<b>cfm</b> . . . . .cubic foot per minute	<b>mlf</b> . . . . .1,000 linear feet	<b>t&amp;g</b> . . . . .tongue-&-groove edge
<b>ci</b> . . . . .cubic inch	<b>mm</b> . . . . .millimeter(s)	<b>TV</b> . . . . .television
<b>cy</b> . . . . .cubic yard	<b>mo</b> . . . . .month	<b>UBC</b> . . . . .Uniform Building Code
<b>ea</b> . . . . .each	<b>mph</b> . . . . .miles per hour	<b>UL</b> . . . . .Underwriters' Laboratory
<b>FUTA</b> . . . . .Federal Unemployment	<b>msf</b> . . . . .1,000 square feet	<b>vlf</b> . . . . .vertical linear foot
. . . . .Compensation Act tax	<b>no.</b> . . . . .number	<b>wk</b> . . . . .week
<b>gal</b> . . . . .gallon	<b>oc</b> . . . . .on center	<b>w/</b> . . . . .with
<b>GFCI</b> .ground fault circuit interrupter	<b>oz</b> . . . . .ounce	<b>x</b> . . . . .by or times
<b>gph</b> . . . . .gallon(s) per hour	<b>pr</b> . . . . .pair	
<b>gpm</b> . . . . .gallon(s) per minute	<b>psi</b> . . . . .pounds per square inch	<b>SYMBOLS</b>
<b>hp</b> . . . . .horsepower	<b>PVC</b> . . . . .polyvinyl chloride	<b>/</b> . . . . .per
<b>hr(s)</b> . . . . .hour(s)	<b>qt</b> . . . . .quart	<b>-</b> . . . . .through or to
<b>IMC</b> . . . . .intermediate metal conduit	<b>R/L</b> . . . . .random length(s)	<b>@</b> . . . . .at
<b>kd</b> . . . . .kiln dried	<b>R/W/L</b> . . .random widths and lengths	<b>%</b> . . . . .percent
<b(kv)< b=""> . . . . .kilovolt(s)</b(kv)<>	<b>RSC</b> . . . . .rigid steel conduit	<b>\$</b> . . . . .U.S. dollars
<b>kva</b> . . . . .1,000 volt amps	<b>S1S2E</b> . . .surfaced 1 side, 2 edges	<b>'</b> . . . . .feet
<b>kw</b> . . . . .kilowatt(s)	<b>S2S</b> . . . . .surfaced 2 sides	<b>"</b> . . . . .inches
<b>lb(s)</b> . . . . .pound(s)	<b>S4S</b> . . . . .surfaced 4 sides	<b>#</b> . . . . .pound or number

# acknowledgements

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# area modification factors

Construction costs are higher in some cities than in other cities. Use the factors on this and the following page to adapt the costs listed in this book to your job site. Increase or decrease your estimated total project cost by the percentage listed for the appropriate city in this table to find your estimated building cost.

These factors were compiled by comparing the actual construction cost of residential, institutional and commercial buildings in communities throughout the United States. Because these factors are based on completed project costs, they consider all construction cost variables, including labor, equipment and material cost, labor productivity, climate, job conditions and markup.

Use the factor for the nearest or most comparable city. If the city you need is not listed in the table, use the factor for the appropriate state. Note that these location factors are composites of many costs and will not necessarily be accurate when estimating the cost of any particular part of a building. But when used to modify all estimated costs on a job, they should improve the accuracy of your estimates.

<b>ALABAMA</b> .....-6%	Pine Bluff .....-2%	Durango .....0%	Saint Augustine .....-7%	<b>ILLINOIS</b> .....5%
Anniston .....-9%	Russellville .....-6%	Fort Morgan .....-3%	Saint Cloud .....-5%	Arlington Heights .....16%
Auburn .....-6%	West Memphis .....-6%	Glenwood Springs .....4%	St Petersburg .....-7%	Aurora .....15%
Bellamy .....-3%	<b>CALIFORNIA</b> ....8%	Grand Junction .....-1%	Tallahassee .....-9%	Belleville .....0%
Birmingham .....3%	Alhambra .....9%	Greeley .....4%	Tampa .....-3%	Bloomington .....1%
Dothan .....-6%	Bakersfield .....3%	Longmont .....2%	West Palm Beach .....-3%	Carbondale .....-5%
Evergreen .....-12%	El Centro .....-1%	Pagosa Springs .....-6%	<b>GEORGIA</b> .....-4%	Carol Stream .....15%
Gadsden .....-13%	Eureka .....-4%	Pueblo .....2%	Albany .....-9%	Centralia .....-3%
Huntsville .....-3%	Fresno .....-1%	Salida .....-5%	Athens .....-6%	Champaign .....0%
Jasper .....-11%	Herlong .....-1%	<b>CONNECTICUT</b> ....12%	Atlanta .....13%	Chicago .....17%
Mobile .....-3%	Inglewood .....9%	Bridgeport .....12%	Augusta .....-4%	Decatur .....-8%
Montgomery .....-2%	Irvine .....13%	Bristol .....12%	Buford .....-4%	Galesburg .....-6%
Scottsboro .....-6%	Lompoc .....6%	Fairfield .....14%	Calhoun .....-11%	Granite City .....3%
Selma .....-6%	Long Beach .....10%	Hartford .....14%	Columbus .....-6%	Green River .....4%
Sheffield .....-1%	Los Angeles .....8%	New Haven .....12%	Dublin/Fort Valley .....-9%	Joliet .....16%
Tuscaloosa .....-5%	Marysville .....-1%	Norwich .....8%	Hinesville .....-6%	Kankakee .....1%
<b>ALASKA</b> .....21%	Modesto .....-1%	Stamford .....16%	Kings Bay .....-4%	Lawrenceville .....-6%
Anchorage .....27%	Mojave .....6%	Waterbury .....12%	Macon .....-3%	Oak Park .....19%
Fairbanks .....24%	Novato .....13%	West Hartford .....9%	Marietta .....4%	Peoria .....7%
Juneau .....22%	Oakland .....19%	<b>DELAWARE</b> .....2%	Savannah .....-5%	Peru .....3%
Ketchikan .....11%	Orange .....12%	Dover .....-5%	Statesboro .....-11%	Quincy .....17%
King Salmon .....24%	Oxnard .....4%	Newark .....7%	Valdosta .....-3%	Rockford .....4%
<b>ARIZONA</b> .....-4%	Pasadena .....9%	Wilmington .....5%	<b>HAWAII</b> .....24%	Springfield .....0%
Chambers .....-4%	Rancho Cordova .....6%	<b>DISTRICT OF</b>	Aliamanu .....25%	Urbana .....-3%
Douglas .....-3%	Redding .....-3%	<b>COLUMBIA</b> .....12%	Ewa .....23%	<b>INDIANA</b> .....-2%
Flagstaff .....-9%	Richmond .....19%	Washington .....12%	Halawa Heights .....23%	Aurora .....-4%
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Mesa .....1%	Sacramento .....6%	Altamonte Springs .....-6%	Honolulu .....25%	Columbus .....-4%
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Harrison .....-14%	Van Nuys .....8%	Naples .....-5%	Idaho Falls .....-8%	South Bend .....-3%
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Hot Springs .....-13%	<b>COLORADO</b> .....1%	Orlando .....-2%	Meridian .....-9%	<b>IOWA</b> .....-4%
Jonesboro .....-8%	Aurora .....6%	Panama City .....-12%	Pocatello .....-10%	Burlington .....-3%
Little Rock .....-3%	Boulder .....3%	Pensacola .....-9%	Sun Valley .....-10%	Carroll .....-11%
	Colorado Springs .....-1%			Cedar Falls .....-4%
	Denver .....6%			

Cedar Rapids . . . . .3%	<b>MAINE . . . . .-7%</b>	Mankato . . . . .-3%	North Platte . . . . .-10%	Ithaca . . . . .-3%
Cherokee . . . . .-1%	Auburn . . . . .-5%	Minneapolis . . . . .12%	Omaha . . . . .-1%	Jamaica . . . . .22%
Council Bluffs . . . . .-1%	Augusta . . . . .-8%	Rochester . . . . .-2%	Valentine . . . . .-15%	Jamestown . . . . .-5%
Creston . . . . .-8%	Bangor . . . . .-8%	St Cloud . . . . .5%	<b>NEW HAMPSHIRE . . . . .0%</b>	Kingston . . . . .-3%
Davenport . . . . .3%	Bath . . . . .-7%	St Paul . . . . .11%	Charlestown . . . . .-4%	Long Island . . . . .36%
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Dubuque . . . . .-3%	Cutler . . . . .-10%	<b>MISSISSIPPI . . . . .-8%</b>	Lebanon . . . . .-2%	New York City . . . . .37%
Fort Dodge . . . . .-3%	Dexter . . . . .-8%	Clarksdale . . . . .-9%	Littleton . . . . .-3%	Newcomb . . . . .1%
Mason City . . . . .-3%	Northern Area . . . . .-10%	Columbus . . . . .-1%	Manchester . . . . .3%	Niagara Falls . . . . .-6%
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Sheldon . . . . .-8%	<b>MARYLAND . . . . .2%</b>	Greenwood . . . . .-11%	<b>NEW JERSEY . . . . .14%</b>	Poughkeepsie . . . . .2%
Shenandoah . . . . .-13%	Annapolis . . . . .8%	Gulfport . . . . .-2%	Atlantic City . . . . .10%	Queens . . . . .25%
Sioux City . . . . .3%	Baltimore . . . . .8%	Jackson . . . . .-5%	Brick . . . . .6%	Rochester . . . . .2%
Spencer . . . . .-8%	Bethesda . . . . .13%	Laurel . . . . .-8%	Dover . . . . .15%	Rockaway . . . . .18%
Waterloo . . . . .-5%	Church Hill . . . . .-4%	McComb . . . . .-11%	Edison . . . . .17%	Rome . . . . .-4%
<b>KANSAS . . . . .-7%</b>	Cumberland . . . . .-10%	Meridian . . . . .-4%	Hackensack . . . . .15%	Staten Island . . . . .15%
Colby . . . . .-7%	Elkton . . . . .-2%	Tupelo . . . . .-9%	Monmouth . . . . .16%	Stewart . . . . .-3%
Concordia . . . . .-13%	Frederick . . . . .5%	<b>MISSOURI . . . . .-4%</b>	Newark . . . . .16%	Syracuse . . . . .2%
Dodge City . . . . .-6%	Laurel . . . . .9%	Cape Girardeau . . . . .-4%	Passaic . . . . .16%	Tonawanda . . . . .-1%
Emporia . . . . .-5%	Salisbury . . . . .-6%	Caruthersville . . . . .-9%	Paterson . . . . .13%	Utica . . . . .-6%
Fort Scott . . . . .-8%	<b>MASSACHUSETTS . . . . .13%</b>	Chillicothe . . . . .-8%	Princeton . . . . .15%	Watertown . . . . .2%
Hays . . . . .-13%	Ayer . . . . .8%	Columbia . . . . .-5%	Summit . . . . .21%	West Point . . . . .9%
Hutchinson . . . . .-7%	Bedford . . . . .18%	East Lynne . . . . .-6%	Trenton . . . . .13%	White Plains . . . . .19%
Independence . . . . .0%	Boston . . . . .34%	Farmington . . . . .-9%	<b>NEW MEXICO . . . . .-10%</b>	<b>NORTH CAROLINA . . . . .-5%</b>
Liberal . . . . .-7%	Brockton . . . . .21%	Hannibal . . . . .-2%	Alamogordo . . . . .-13%	Asheville . . . . .-8%
Salina . . . . .-8%	Cape Cod . . . . .4%	Independence . . . . .5%	Albuquerque . . . . .-4%	Charlotte . . . . .6%
Wichita . . . . .-5%	Chicopee . . . . .8%	Jefferson City . . . . .-5%	Clovis . . . . .-12%	Durham . . . . .1%
<b>KENTUCKY . . . . .-4%</b>	Dedham . . . . .17%	Joplin . . . . .-8%	Farmington . . . . .-1%	Elizabeth City . . . . .-8%
Ashland . . . . .-6%	Fitchburg . . . . .13%	Kansas City . . . . .7%	Fort Sumner . . . . .-3%	Fayetteville . . . . .-7%
Bowling Green . . . . .-5%	Hingham . . . . .20%	Kirksville . . . . .-13%	Gallup . . . . .-8%	Goldsboro . . . . .-1%
Campton . . . . .-10%	Lawrence . . . . .16%	Knob Noster . . . . .-7%	Holman . . . . .-11%	Greensboro . . . . .-4%
Covington . . . . .1%	Nantucket . . . . .11%	Lebanon . . . . .-13%	Las Cruces . . . . .-13%	Hickory . . . . .-10%
Elizabethtown . . . . .-9%	New Bedford . . . . .10%	Poplar Bluff . . . . .-7%	Santa Fe . . . . .-9%	Kinston . . . . .-10%
Frankfort . . . . .-1%	Northfield . . . . .1%	Saint Charles . . . . .2%	Socorro . . . . .-17%	Raleigh . . . . .2%
Hazard . . . . .-6%	Pittsfield . . . . .1%	Saint Joseph . . . . .2%	Truth or Consequences . . . . .-13%	Rocky Mount . . . . .-7%
Hopkinsville . . . . .-7%	Springfield . . . . .9%	Springfield . . . . .-9%	Tucumcari . . . . .-11%	Wilmington . . . . .-8%
Lexington . . . . .2%	<b>MICHIGAN . . . . .1%</b>	St Louis . . . . .7%	<b>NEVADA . . . . .4%</b>	Winston-Salem . . . . .-6%
London . . . . .-7%	Battle Creek . . . . .-1%	<b>MONTANA . . . . .-4%</b>	Carson City . . . . .-6%	<b>NORTH DAKOTA . . . . .5%</b>
Louisville . . . . .1%	Detroit . . . . .8%	Billings . . . . .0%	Elko . . . . .21%	Bismarck . . . . .4%
Owensboro . . . . .-3%	Flint . . . . .-5%	Butte . . . . .-5%	Ely . . . . .1%	Dickinson . . . . .10%
Paducah . . . . .-2%	Grand Rapids . . . . .1%	Fairview . . . . .3%	Fallon . . . . .2%	Fargo . . . . .3%
Pikeville . . . . .-4%	Grayling . . . . .-8%	Great Falls . . . . .-4%	Las Vegas . . . . .3%	Grand Forks . . . . .1%
Somerset . . . . .-10%	Jackson . . . . .-2%	Havre . . . . .-10%	Reno . . . . .1%	Jamestown . . . . .-3%
White Plains . . . . .-5%	Lansing . . . . .2%	Helena . . . . .-3%	<b>NEW YORK . . . . .9%</b>	Minot . . . . .11%
<b>LOUISIANA . . . . .0%</b>	Marquette . . . . .1%	Kalispell . . . . .-7%	Albany . . . . .9%	Nekoma . . . . .-8%
Alexandria . . . . .-4%	Pontiac . . . . .10%	Miles City . . . . .-7%	Amityville . . . . .15%	Williston . . . . .21%
Baton Rouge . . . . .10%	Royal Oak . . . . .8%	Missoula . . . . .-7%	Batavia . . . . .1%	<b>OHIO . . . . .0%</b>
Houma . . . . .6%	Saginaw . . . . .-6%	<b>NEBRASKA . . . . .-9%</b>	Binghamton . . . . .0%	Akron . . . . .1%
Lafayette . . . . .2%	Traverse City . . . . .-1%	Alliance . . . . .-10%	Bronx . . . . .16%	Canton . . . . .-1%
Lake Charles . . . . .0%	<b>MINNESOTA . . . . .0%</b>	Columbus . . . . .-6%	Brooklyn . . . . .14%	Chillicothe . . . . .-4%
Mandeville . . . . .-1%	Bemidji . . . . .-5%	Grand Island . . . . .-7%	Buffalo . . . . .2%	Cincinnati . . . . .4%
Minden . . . . .-6%	Brainerd . . . . .-1%	Hastings . . . . .-9%	Elmira . . . . .-1%	Cleveland . . . . .3%
Monroe . . . . .-9%	Duluth . . . . .1%	Lincoln . . . . .-5%	Flushing . . . . .23%	Columbus . . . . .6%
New Orleans . . . . .2%	Fergus Falls . . . . .-8%	McCook . . . . .-11%	Garden City . . . . .21%	Dayton . . . . .-1%
Shreveport . . . . .-4%	Magnolia . . . . .-9%	Norfolk . . . . .-9%	Hicksville . . . . .20%	Lima . . . . .-6%
				Marietta . . . . .-4%
				Marion . . . . .-3%

Newark	4%	Punxsutawney	-2%	Austin	4%	Lynchburg	-9%	Powell	-8%
Sandusky	-1%	Reading	2%	Bay City	23%	Norfolk	-2%	Rawlins	2%
Steubenville	1%	Scranton	-1%	Beaumont	8%	Petersburg	-4%	Riverton	-7%
Toledo	6%	Somerset	-9%	Brownwood	-9%	Radford	-10%	Rock Springs	2%
Warren	-3%	Southeastern	10%	Bryan	-5%	Reston	8%	Sheridan	-5%
Youngstown	0%	Uniontown	-5%	Childress	-14%	Richmond	2%	Wheatland	-7%
Zanesville	-1%	Valley Forge	13%	Corpus Christi	5%	Roanoke	-10%		
<b>OKLAHOMA</b>	<b>-6%</b>	Warminster	11%	Dallas	5%	Staunton	-9%	<b>CANADIAN AREA MODIFIERS</b>	
Adams	-9%	Warrendale	6%	Del Rio	-8%	Tazewell	-6%	These figures assume an	
Ardmore	-6%	Washington	8%	El Paso	-12%	Virginia Beach	-5%	exchange rate of \$1.00 Canadian	
Clinton	-3%	Wilkes Barre	-3%	Fort Worth	1%	Williamsburg	-4%	to \$0.93 U.S.	
Durant	-13%	WilliamSPORT	-2%	Galveston	10%	Winchester	-5%		
Enid	-4%	York	2%	Giddings	-1%				
Lawton	-12%	<b>RHODE ISLAND</b>	<b>6%</b>	Greenville	4%	<b>WASHINGTON</b>	<b>0%</b>	<b>ALBERTA AVERAGE</b>	<b>.13%</b>
McAlester	-9%	Bristol	7%	Houston	12%	Clarkston	-6%	Calgary	14%
Muskogee	-8%	Coventry	7%	Huntsville	11%	Everett	3%	Edmonton	14%
Norman	-4%	Cranston	6%	Longview	-1%	Olympia	-1%	Fort McMurray	11%
Oklahoma City	-3%	Davisville	7%	Lubbock	-7%	Pasco	2%		
Ponca City	-1%	Narragansett	7%	Lufkin	-6%	Seattle	12%	<b>BRITISH COLUMBIA</b>	
Poteau	-9%	Newport	7%	McAllen	-13%	Spokane	-3%	<b>AVERAGE</b>	<b>7%</b>
Pryor	-8%	Providence	6%	Midland	9%	Tacoma	3%	Fraser Valley	6%
Shawnee	-10%	Warwick	7%	Palestine	-6%	Vancouver	2%	Okanagan	6%
Tulsa	-1%			Plano	6%	Wenatchee	-5%	Vancouver	9%
Woodward	2%			San Angelo	-8%	Yakima	-4%		
<b>OREGON</b>	<b>-5%</b>	<b>SOUTH CAROLINA</b>	<b>-4%</b>	San Antonio	-1%			<b>MANITOBA AVERAGE</b>	<b>0%</b>
Adrian	-14%	Aiken	2%	Texarkana	-9%	<b>WEST VIRGINIA</b>	<b>-5%</b>	North Manitoba	0%
Bend	-8%	Beaufort	6%	Tyler	-7%	Beckley	-6%	South Manitoba	0%
Eugene	-3%	Charleston	-1%	Victoria	0%	Bluefield	0%	Selkirk	0%
Grants Pass	-6%	Columbia	-5%	Waco	-6%	Charleston	6%	Winnipeg	0%
Klamath Falls	-10%	Greenville	4%	Wichita Falls	-10%	Clarksburg	-4%		
Pendleton	-4%	Myrtle Beach	-9%	Woodson	-6%	Fairmont	-11%	<b>NEW BRUNSWICK</b>	
Portland	10%	Rock Hill	-8%			Huntington	-1%	<b>AVERAGE</b>	<b>-13%</b>
Salem	-3%	Spartanburg	-4%	<b>UTAH</b>	<b>-4%</b>	Lewisburg	-15%	Moncton	-13%
				Clearfield	-1%	Martinsburg	-6%		
<b>PENNSYLVANIA</b>	<b>-1%</b>	<b>SOUTH DAKOTA</b>	<b>-8%</b>	Green River	-2%	Morgantown	-5%	<b>NOVA SCOTIA</b>	
Allentown	4%	Aberdeen	-7%	Ogden	-10%	New Martinsville	-10%	<b>AVERAGE</b>	<b>-8%</b>
Altoona	-8%	Mitchell	-8%	Provo	-9%	Parkersburg	2%	Amherst	-8%
Beaver Springs	-5%	Mobridge	-11%	Salt Lake City	1%	Romney	-8%	Nova Scotia	-7%
Bethlehem	6%	Pierre	-13%			Sugar Grove	-8%	Sydney	-8%
Bradford	-8%	Rapid City	-8%	<b>VERMONT</b>	<b>-5%</b>	Wheeling	-1%		
Butler	-2%	Sioux Falls	-2%	Albany	-7%			<b>NEWFOUNDLAND/</b>	
Chambersburg	-8%	Watertown	-8%	Battleboro	-4%	<b>WISCONSIN</b>	<b>1%</b>	<b>LABRADOR AVERAGE</b>	<b>-3%</b>
Clearfield	-2%			Beecher Falls	-8%	Amery	0%	<b>ONTARIO AVERAGE</b>	<b>7%</b>
DuBois	-10%	<b>TENNESSEE</b>	<b>-3%</b>	Bennington	-8%	Beloit	6%	London	7%
East Stroudsburg	-4%	Chattanooga	0%	Burlington	3%	Clam Lake	-6%	Thunder Bay	6%
Erie	-7%	Clarksville	1%	Montpelier	-4%	Eau Claire	-3%	Toronto	7%
Genesee	-7%	Cleveland	-2%	Rutland	-8%	Green Bay	2%		
Greensburg	-2%	Columbia	7%	Springfield	-7%	La Crosse	-1%	<b>QUEBEC AVERAGE</b>	<b>-1%</b>
Harrisburg	3%	Cookeville	-10%	White River Junction	-6%	Ladysmith	1%	Montreal	-1%
Hazleton	-5%	Jackson	-4%			Madison	8%	Quebec City	-1%
Johnstown	9%	Kingsport	-5%	<b>VIRGINIA</b>	<b>-5%</b>	Milwaukee	7%		
Kittanning	-6%	Knoxville	-1%	Abingdon	-9%	Oshkosh	3%	<b>SASKATCHEWAN</b>	
Lancaster	1%	McKenzie	-8%	Alexandria	11%	Portage	4%	<b>AVERAGE</b>	<b>3%</b>
Meadville	-11%	Memphis	2%	Charlottesville	-6%	Prairie du Chien	-6%	La Ronge	3%
Montrose	2%	Nashville	5%	Chesapeake	-3%	Wausau	-2%	Prince Albert	2%
New Castle	-3%			Culpeper	-5%			Saskatoon	5%
Philadelphia	13%	<b>TEXAS</b>	<b>-1%</b>	Farmville	-13%	<b>WYOMING</b>	<b>-2%</b>		
Pittsburgh	5%	Abilene	-3%	Fredericksburg	-5%	Casper	2%		
Pottsville	-8%	Amarillo	-2%	Galax	-12%	Cheyenne/Laramie	-3%		
		Arlington	1%	Harrisonburg	-8%	Gillette	2%		

**crews**

<b>CRAFT CODE</b>	<b>AVG. COST /HR</b>	<b>CREW COMPOSITION</b>	<b>CRAFT CODE</b>	<b>AVG. COST /HR</b>	<b>CREW COMPOSITION</b>
1A	\$45.50	acoustic ceiling installer	11	\$42.10	insulation installer
2A	\$51.50	appliance installer	21	\$47.30	cabinet installer laborer
3A	\$61.50	appliance refinisher	31	\$54.70	flooring installer
4A	\$53.70	awning installer	41	\$40.90	flooring installer's helper
5A	\$40.50	awning installer's helper	51	\$47.80	flooring installer flooring installer's helper
6A	\$47.10	awning installer awning installer's helper	61	\$56.90	paneling installer
1B	\$33.30	cleaning laborer	71	\$42.40	paneling installer's helper
2B	\$72.00	post & beam carpenter	2L	\$37.70	cabinet installer's helper
3B	\$51.20	post & beam carpenter's helper	3L	\$35.50	masking & moving laborer
4B	\$61.60	post & beam carpenter post & beam carpenter's helper	1M	\$59.40	mason
1C	\$56.90	carpenter	2M	\$54.50	mason's helper
5C	\$42.40	carpenter's helper	3M	\$42.00	hod carrier
6C	\$49.70	carpenter carpenter's helper	4M	\$52.00	mason mason's helper hod carrier / laborer mason's helper
1D	\$38.90	demolition laborer	5M	\$57.00	mason's helper
2D	\$45.20	drywall hanger drywall hanger's helper	6M	\$96.00	stone carver
3D	\$51.50	drywall hanger	7M	\$41.80	mobile home repair specialist
4D	\$38.80	drywall hanger's helper	10	\$74.70	equipment operator
5D	\$52.00	drywall taper	20	\$53.80	concrete saw operator
6D	\$47.40	drywall hanger drywall hanger's helper drywall taper	4P	\$53.50	plasterer
5E	\$37.20	excavation laborer	5P	\$46.00	plasterer's helper
6E	\$56.00	excavation laborer equipment operator	6P	\$49.80	plasterer plasterer's helper
7E	\$61.30	electrician	7P	\$66.80	plumber
8E	\$45.60	electrician's helper	8P	\$49.70	paneling installer paneling installer's helper
9E	\$53.50	electrician electrician's helper	9P	\$53.30	plumber's helper
1F	\$54.60	concrete form installer	3R	\$56.10	retaining wall installer
2F	\$39.60	concrete laborer	4R	\$65.50	roofer
3F	\$47.10	concrete form installer concrete laborer	5R	\$55.50	roofer's helper
4F	\$49.70	carpenter (fence installer) carpenter's helper	6R	\$60.50	roofer roofer's helper
5F	\$55.10	painter	1S	\$46.40	susp. ceiling installer susp. ceiling installer's helper
6F	\$54.40	concrete finisher	2S	\$53.00	susp. ceiling installer
7F	\$45.10	concrete finisher's helper	3S	\$39.80	susp. ceiling installer's helper
8F	\$49.80	concrete finisher concrete finisher's helper	4S	\$56.00	siding installer
9F	\$48.50	concrete form installer concrete laborer concrete finisher concrete finisher's helper	5S	\$41.90	siding installer's helper
1G	\$76.30	compaction grouting specialist	6S	\$49.00	siding installer siding installer's helper
2G	\$58.00	compaction grouting specialist concrete laborer	7S	\$50.80	security system installer
1H	\$48.90	hazardous materials laborer	8S	\$64.70	swimming pool installer
2H	\$61.50	HVAC installer	9S	\$48.70	water extractor
3H	\$44.90	wallpaper hanger	1T	\$54.00	tile layer
			7Z	\$38.80	mildew remediation specialist
			8Z	\$24.00	mildew remediation assistant
			9Z	\$31.40	mildew remediation specialist mildew remediation assistant

	Craft@Hrs	Unit	Material	Labor	Total
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**Acoustic Ceilings****Minimum charge.**

for acoustic ceiling tile work	1A@1.25	ea	21.50	56.90	78.40
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**1/2" on strips.** 12" x 12" tiles stapled in place. Includes 12" x 12" ceiling tiles, staples, and installation labor. Does not include furring strips. Includes 3% waste.

1/2" ceiling tiles on furring strips					
replace, smooth face	1A@.025	sf	1.31	1.14	2.45
replace, fissured face	1A@.025	sf	1.68	1.14	2.82
replace, textured face	1A@.025	sf	1.94	1.14	3.08
replace, patterned face	1A@.025	sf	2.05	1.14	3.19
remove only	1D@.012	sf	—	.47	.47

**1/2" on flat ceiling.** 12" x 12" tiles glued in place. Includes 12" x 12" ceiling tiles, glue, and installation labor. Includes 3% waste.

1/2" ceiling tiles on flat ceiling					
replace, smooth face	1A@.029	sf	1.31	1.32	2.63
replace, fissured face	1A@.029	sf	1.68	1.32	3.00
replace, textured face	1A@.029	sf	1.94	1.32	3.26
replace, patterned face	1A@.029	sf	2.05	1.32	3.37
remove only	1D@.016	sf	—	.62	.62

**5/8" on strips.** 12" x 12" tiles stapled in place. Includes 12" x 12" ceiling tiles, staples, and installation labor. Does not include furring strips. Includes 3% waste.

5/8" ceiling tiles on furring strips					
replace, smooth face	1A@.025	sf	1.68	1.14	2.82
replace, fissured face	1A@.025	sf	1.94	1.14	3.08
replace, textured face	1A@.025	sf	2.16	1.14	3.30
replace, patterned face	1A@.025	sf	2.31	1.14	3.45
remove only	1D@.012	sf	—	.47	.47

**5/8" on flat ceiling.** 12" x 12" tiles glued in place. Includes 12" x 12" ceiling tiles, glue, and installation labor. Includes 3% waste.

5/8" ceiling tiles on flat ceiling					
replace, smooth face	1A@.029	sf	1.68	1.32	3.00
replace, fissured face	1A@.029	sf	1.94	1.32	3.26
replace, textured face	1A@.029	sf	2.16	1.32	3.48
replace, patterned face	1A@.029	sf	2.31	1.32	3.63
remove only	1D@.016	sf	—	.62	.62

**3/4" on strips.** 12" x 12" tiles stapled in place. Includes 12" x 12" ceiling tiles, staples, and installation labor. Does not include furring strips. Includes 3% waste.

3/4" ceiling tiles on furring strips					
replace, smooth face	1A@.025	sf	1.94	1.14	3.08
replace, fissured face	1A@.025	sf	2.16	1.14	3.30
replace, textured face	1A@.025	sf	2.25	1.14	3.39
replace, patterned face	1A@.025	sf	2.49	1.14	3.63
remove	1D@.012	sf	—	.47	.47



**1 - Acoustic Ceilings**

	Craft@Hrs	Unit	Material	Labor	Total
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**3/4" on flat ceiling.** 12" x 12" tiles glued in place. Includes 12" x 12" ceiling tiles, glue, and installation labor. Includes 3% waste.

3/4" ceiling tiles on flat ceiling					
replace, smooth face	1A@.029	sf	1.94	1.32	3.26
replace, fissured face	1A@.029	sf	2.16	1.32	3.48
replace, textured face	1A@.029	sf	2.25	1.32	3.57
replace, patterned face	1A@.029	sf	2.49	1.32	3.81
remove	1D@.016	sf	—	.62	.62

**Additional costs for acoustical ceiling tile.**

add for 3/4" tiles with fire rating	—	sf	.36	—	.36
add for aluminum-coated tiles	—	sf	.54	—	.54

**Furring strips.** Includes 1" x 2" furring strips, nails, construction adhesive as needed, and installation labor. Furring strips placed as fireblocking is included. Includes 4% waste.

replace 1" x 2" furring strips 12" on center	1A@.007	sf	.31	.32	.63
remove	1D@.009	sf	—	.35	.35

**Repair loose ceiling tile.**

repair loose acoustic tile	1A@.253	ea	.15	11.50	11.65
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**Angled install for ceiling tile.**

add 24% for diagonal install  
 add 31% for chevron install  
 add 40% for herringbone install

**Time & Material Charts** (selected items)**Acoustic Ceiling Materials**

<b>1/2" thick acoustic tile (per 12" x 12" tile)</b>					
smooth face, (\$1.09 each, 1 sf, 3% waste)	—	sf	1.14	—	1.14
fissured face, (\$1.47 each, 1 sf, 3% waste)	—	sf	1.54	—	1.54
textured face, (\$1.70 each, 1 sf, 3% waste)	—	sf	1.79	—	1.79
patterned face, (\$1.82 each, 1 sf, 3% waste)	—	sf	1.91	—	1.91
<b>5/8" thick acoustic tile (per 12" x 12" tile)</b>					
smooth face, (\$1.47 each, 1 sf, 3% waste)	—	sf	1.54	—	1.54
fissured face, (\$1.70 each, 1 sf, 3% waste)	—	sf	1.79	—	1.79
textured face, (\$1.95 each, 1 sf, 3% waste)	—	sf	2.05	—	2.05
patterned face, (\$2.05 each, 1 sf, 3% waste)	—	sf	2.15	—	2.15
<b>3/4" thick acoustic tile (per 12" x 12" tile)</b>					
smooth face, (\$1.70 each, 1 sf, 3% waste)	—	sf	1.79	—	1.79
fissured face, (\$1.95 each, 1 sf, 3% waste)	—	sf	2.05	—	2.05
textured face, (\$2.02 each, 1 sf, 3% waste)	—	sf	2.12	—	2.12
patterned face, (\$2.22 each, 1 sf, 3% waste)	—	sf	2.34	—	2.34

**Acoustic Ceiling Labor**

	base wage	paid leave	true wage	taxes & ins.	total
Laborer					
Acoustic ceiling installer	\$25.00	1.95	\$26.95	18.55	\$45.50
Demolition laborer	\$20.70	1.61	\$22.30	16.59	\$38.90

**Paid Leave** is calculated based on two weeks paid vacation, one week sick leave, and seven paid holidays. Employer's matching portion of **FICA** is 7.65 percent. **FUTA** (Federal Unemployment) is .8 percent. **Worker's compensation** for the acoustic ceiling trade was calculated using a national average of 12.30 percent. **Unemployment insurance** was calculated using a national average of 8 percent. **Health insurance** was calculated based on a projected national average for 2015 of \$1,025 per employee (and family when applicable) per month. Employer pays 80 percent for a per month cost of \$820 per employee. **Retirement** is based on a 401(k) retirement program with employer matching of 50 percent. Employee contributions to the 401(k) plan are an average of 6 percent of the true wage. **Liability insurance** is based on a national average of 10.0 percent.



	Craft@Hrs	Unit	Material	Labor	Total
<b>Acoustic Ceiling Labor Productivity</b>					
Repair of ceiling tile					
repair loose tile	1A@.253	ea	—	11.50	11.50
Installation of ceiling tile					
tiles on furring strips	1A@.025	sf	—	1.14	1.14
tiles on flat ceiling	1A@.029	sf	—	1.32	1.32
furring strips	1A@.007	sf	—	.32	.32

**Appliances**



**Minimum charge for appliances.**

for appliance work	2A@1.05	ea	16.60	54.10	70.70
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**Gas cook top.**

replace, standard grade		7P@1.99	ea	605.00	133.00	738.00
replace, high grade		7P@1.99	ea	797.00	133.00	930.00
replace, with grill / griddle		7P@1.99	ea	1,070.00	133.00	1,203.00
remove		1D@.615	ea	—	23.90	23.90
remove for work, then reinstall		7P@2.20	ea	4.78	147.00	151.78

**Gas range, free standing.**

replace, economy grade		7P@2.05	ea	635.00	137.00	772.00
replace, standard grade		7P@2.05	ea	851.00	137.00	988.00
replace, high grade		7P@2.05	ea	1,160.00	137.00	1,297.00
replace, with grill / griddle		7P@2.10	ea	1,560.00	140.00	1,700.00
remove		1D@.618	ea	—	24.00	24.00
remove for work, then reinstall		7P@2.80	ea	5.08	187.00	192.08

**Space-saver gas range, free-standing.**

replace, standard grade		7P@1.99	ea	827.00	133.00	960.00
replace, high grade		7P@1.99	ea	1,070.00	133.00	1,203.00
remove		1D@.618	ea	—	24.00	24.00
remove for work, then reinstall		7P@2.80	ea	5.08	187.00	192.08

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