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Labor Surcharge and Equipment Rental Rates

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Labor Surcharge and Equipment Rental Rates

The surcharge percentage to be applied to the actual wages paid as provided in Section 9-1.04B [9- 1.03A(1b)] of the Standard Specifications will be 11 percent for regular time (RT) and 11 percent for overtime (OT). Exceptions to the general rate are listed below.

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The labor surcharge compensates the contractor for statutory payroll items stipulated by various governmental agencies. The six items included are Workers' Compensation, Social Security, Medicare, Federal Unemployment, State Unemployment, and State Training taxes. The general rate is an average of the job classifications common to Caltrans projects.

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the labor surcharge for overtime work, the Worker's Compensation is not included on the premium portion of overtime, as provided by Worker's Compensation regulations. The surcharge percentage to be applied to the actual wages paid as provided in Section 9-1.03A(1b) of the Standard Specifications will . be 17 percent for regular time (RT) and

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Rental Rate -- Equipment Classification Index Effective April 1, 1999 through March 31, 2000. Class Code Description First Page . of Class .
LABOR SURCHARGE

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Select a link below to open a PDF file to see the labor surcharge rate for force account work for the applicable year. 2019 Labor Surcharge ; 2018 Labor Surcharge ; 2017 Labor Surcharge ; 2016 Labor Surcharge; 2015 Labor Surcharge; 2014 Labor Surcharge; 2013 Labor Surcharge

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For every dollar spent on Time and Material (T&M) jobs, the contractor can recover all of his direct costs plus all of his indirect overhead cost plus fees (profits). If all costs are recovered plus a fee, the contractor has little incentive to save the owner's money and expedite the work in the most prudent manner. The longer the project is delayed, the longer the contractor's equipment can be rented, the more field office staff can be billed, and the more overtime that is worked all contributes to more profits. Construction sites are more prone to fraud, over-billing, and lack of controls than typical businesses. Through proper construction oversight, there should be monitoring, accountability, and transparency for all transactions. There are two simple rules to follow: Rule Number 1: Never Assume Anything! There has to be a reason when the contractor fails to provide required documentation such as staff salary component details, purchase orders, equipment lists, or contracts with subcontractors. Perhaps the missing documentation shows charges to a different project that should not have been billed to this owner. Perhaps the staff salary components have hidden markups included in the rate in addition to the contractual fees. Perhaps the missing Purchase Order is a Lease-Purchase Option for equipment rentals with ownership of the item going to the contractor at the end of the lease but paid for by the owner. The reviewer should always question why something doesn't look right. Rule Number 2: Everything is Negotiable. Disputes often arise during a large construction project because of ambiguity in the contract terminology. The contract is the "Meeting of the Minds" of both parties throughout the project. An interpretation is often called for as to "What was the original intent of the contract language?" When every detail is not spelled out in the contract, there should be a reasonableness test applied. The contractor is acting as agent for the owner to complete the project prudently and expeditiously. If an equipment item can be rented for \$1,000 per month or \$600 per week and the length of rental is unknown, is it prudent to enter into a lease that costs the most (\$1,000 per month versus \$2,400 per month after 4 weeks)? The purpose of this book is to provide Government Agencies, Public and Private Project Owners, Certified Public Accountants, Construction Auditors, and Invoice Reviewers the tools needed to detect and dispute overcharges as well as provide guidance for Project Controls. Audit tools listed in this book will help detect unethical billing practices for any Agency or Company reimbursing

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contractors for craft labor, staff labor, material invoices, rental company invoices, or sub-tier-contractor invoices. The author recovered over \$7 million overcharged by contractors and subcontractors on one project using techniques in this book. One significant audit finding could recover several thousand dollars of excess contractor profits and would justify the small investment in this book. WHY CONSTRUCTION AUDITING? Most owners of large projects, such as utilities or refineries, are not staffed for large maintenance or construction projects even though they always seem to be building or modifying their facilities. Projects can be short lived and the owners don't need a permanent staff for specific projects where the employees cannot be reassigned after job completion. They rely on contractors to execute the work acting as the owner's agent, gather the necessary documents to request their monthly reimbursement, and provide one accurate invoice for payment. The owner processes the bill as they would any other bill with perhaps a cursory review of the summary, a math verification of totals and some cross matching of labor rates, equipment rental rates, etc. Rarely is an in-depth review performed by a unique department such as Construction Audit but by the Accounts Payable Department. The Accounts Paya

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