



Plumbing & Heating Service Sector

Survey of Labour and Overhead Costs

Where do your service dollars go?

COMPARE YOUR COSTS

The cost of labour and overhead listed below are based on a survey conducted of MCA Alberta members returned March 2015. Average costs are calculated based on service jobs of 20 hours or less.

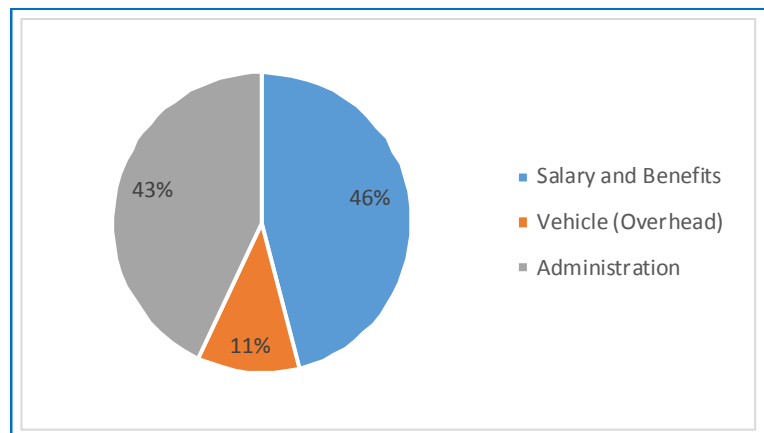
DIRECT LABOUR COST

Journeyman Wage	38.90
U.I.C.....	1.08
C.P.P.....	1.60
Vacation & Stat Pay.....	3.85
Workers Compensation.....	.83
Medical Health Plan.....	1.65
Pension Plan	
Bonus/Incentives or Commissions.....	1.43
Total.....	49.34

OVERHEAD COSTS

Business/liability Insurance.....	7.19
Rent, Telephone, utilities.....	6.63
Office/Mgmt Staff.....	11.32
Office Supplies.....	1.49
Vehicle-cost/operations depreciation ..	11.53
Tools & Equipment.....	3.33
Advertising.....	.55
Seminars/Assn/Education.....	.66
Bad Debts or Collection Costs.....	1.19
Accounting/Legal.....	4.50
Interest on Bank Loans.....	2.75
Donations/Promotions.....	.85
Travel, Sales Estimates/Inventory/ Meetings Safety/Product Training/Call Backs (related to tradesmen).....	5.72
Total.....	57.71

March 2015



Average Direct
Labour Cost **49.34**

Average
Overhead Costs... **57.71**

Total Average Cost.. 107.05

Average cost are compiled from
contractor survey returns.
Profit mark-up is not included.