



# 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 2019. Average costs are calculated based on service jobs of 20 hours or less.

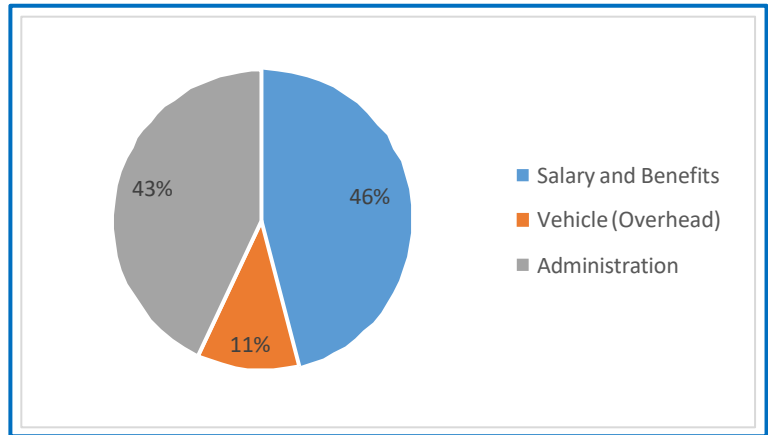
#### DIRECT LABOUR COST

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
<b>Total.....</b>	<b>49.34</b>

#### 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
<b>Total.....</b>	<b>57.71</b>

April 2019



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.