

GENERAL PREVAILING WAGE DETERMINATION MADE BY THE DIRECTOR OF INDUSTRIAL RELATIONS
PURSUANT TO CALIFORNIA LABOR CODE PART 7, CHAPTER 1, ARTICLE 2, SECTIONS 1770, 1773 AND 1773.1

FOR COMMERCIAL BUILDING, HIGHWAY, HEAVY CONSTRUCTION AND DREDGING PROJECTS

CRAFT: #CARPENTER AND RELATED TRADES

DETERMINATION: NC-23-31-1-2009-1

ISSUE DATE: February 22, 2009

EXPIRATION DATE OF DETERMINATION: June 30, 2009** The rate to be paid for work performed after this date has been determined. If work will extend past this date, the new rate must be paid and should be incorporated in contracts entered into now. Contact the Division of Labor Statistics and Research for specific rates at (415) 703-4774.

LOCALITY: All Localities within Alameda, Alpine, Amador, Butte, Calaveras, Colusa, Contra Costa, Del Norte, El Dorado, Fresno, Glenn, Humboldt, Kings, Lake, Lassen, Madera, Marin, Mariposa, Mendocino, Merced, Modoc, Monterey, Napa, Nevada, Placer, Plumas, Sacramento, San Benito, San Francisco, San Joaquin, San Mateo, Santa Clara, Santa Cruz, Shasta, Sierra, Siskiyou, Solano, Sonoma, Stanislaus, Sutter, Tehama, Trinity, Tulare, Tuolumne, Yolo, and Yuba Counties.

CLASSIFICATION (Journey person)	Basic Hourly Rate	Employer Payments					Straight – Time		Overtime Hourly Rate				
		Health and Welfare ^c	Pension	Vacation/ Holiday ^d	Training	Other Payments ^e	Hours	Total Hourly Rate	Daily	Saturday ^a	Sunday and Holiday ⁱ		
^b Area 1													
Carpenter	\$34.75	8.59	5.05	3.61	0.48	2.19	8	\$54.670	\$72.045	\$89.420	\$72.045	\$89.420	\$89.420
Hardwood Floorlayer, Power Saw Operator, Saw Filer, Shingler, Steel Scaffold and Steel Shoring Erector	34.90	8.59	5.05	3.61	0.48	2.19	8	\$54.820	\$72.270	\$89.720	\$72.270	\$89.720	\$89.720
^b Area 2													
Carpenter	\$28.87	8.59	5.05	3.61	0.48	2.19	8	\$48.790	\$63.225	\$77.660	\$63.225	\$77.660	\$77.660
Hardwood Floorlayer, Power Saw Operator, Saw Filer, Shingler, Steel Scaffold and Steel Shoring Erector	29.02	8.59	5.05	3.61	0.48	2.19	8	\$48.940	\$63.450	\$77.960	\$63.450	\$77.960	\$77.960
^b Area 3^j													
Carpenter	\$27.97	8.59	5.05	3.61	0.48	2.19	8	\$47.890	\$61.875	\$75.860	\$61.875	\$75.860	\$75.860
Hardwood Floorlayer, Power Saw Operator, Saw Filer, Shingler, Steel Scaffold and Steel Shoring Erector	28.12	8.59	5.05	3.61	0.48	2.19	8	\$48.040	\$62.100	\$76.160	\$62.100	\$76.160	\$76.160
^b Area 4^j													
Carpenter	\$27.52	8.59	5.05	3.61	0.48	2.19	8	\$47.440	\$61.200	\$74.960	\$61.200	\$74.960	\$74.960
Hardwood Floorlayer, Power Saw Operator, Saw Filer, Shingler, Steel Scaffold and Steel Shoring Erector	27.67	8.59	5.05	3.61	0.48	2.19	8	\$47.590	\$61.425	\$75.260	\$61.425	\$75.260	\$75.260

DETERMINATION: NC-23-31-1-2009-1A

ISSUE DATE: February 22, 2009

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LOCALITY: All Localities within Alameda, Alpine, Amador, Butte, Calaveras, Colusa, Contra Costa, Del Norte, El Dorado, Fresno, Glenn, Humboldt, Kings, Lake, Lassen, Madera, Marin, Mariposa, Mendocino, Merced, Modoc, Monterey, Napa, Nevada, Placer, Plumas, Sacramento, San Benito, San Francisco, San Joaquin, San Mateo, Santa Clara, Santa Cruz, Shasta, Sierra, Siskiyou, Solano, Sonoma, Stanislaus, Sutter, Tehama, Trinity, Tulare, Tuolumne, Yolo, and Yuba Counties.

CLASSIFICATION (Journey person)	Basic Hourly Rate	Employer Payments					Straight – Time		Overtime Hourly Rate				
		Health and Welfare ^c	Pension	Vacation/ Holiday ^d	Training	Other Payments ^e	Hours	Total Hourly Rate	Daily	Saturday ^a	Sunday and Holiday ⁱ		
Bridge Builder/Highway Carpenter	\$34.75	8.59	5.05	3.61	0.48	2.19	8	\$54.670	\$72.045	\$89.420	\$72.045	\$89.420	\$89.420

Footnote and Millwright listed on page 34A

(Recognized Holidays and Subsistence Payment footnotes also listed on page 34A)

DETERMINATION: NC-23-31-1-2009-1B

ISSUE DATE: February 22, 2009

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CLASSIFICATION (Journeyperson)	Employer Payments						Straight – Time		Overtime Hourly Rate				
	Basic Hourly Rate	Health and Welfare ^c	Pension	Vacation/ Holiday ^d	Training	Other Payments ^h	Hours	Total Hourly Rate	Daily 1 1/2X ^f	2X	Saturday ^g 1 1/2X ^g	2X	Sunday and Holiday ⁱ
^b Area 1													
Millwright	\$34.85	8.59	5.05	3.70	0.48	3.70	8	\$56.370	\$73.795	\$91.220	\$73.795	\$91.220	\$91.220
^b Area 2													
Millwright	\$31.37	8.59	5.05	3.70	0.48	3.70	8	\$52.890	\$68.575	\$84.260	\$68.575	\$84.260	\$84.260
^b Area 3^j													
Millwright	\$30.47	8.59	5.05	3.70	0.48	3.70	8	\$51.990	\$67.225	\$82.460	\$67.225	\$82.460	\$82.460
^b Area 4^j													
Millwright	\$30.02	8.59	5.05	3.70	0.48	3.70	8	\$51.540	\$66.550	\$81.560	\$66.550	\$81.560	\$81.560

DETERMINATION: NC-23-31-1-2009-1, NC-23-31-1-2009-1A and NC-23-31-1-2009-1B

Indicates an apprenticeable craft. Effective as of July 1, 2008, the issuance and publication of the prevailing wage apprentice schedules/apprentice wage rates have been reassigned by the Department of Industrial Relations from the Division of Labor Statistics and Research to the Division of Apprenticeship Standards. To obtain any apprentice schedules/apprentice wage rates, please contact the Division of Apprenticeship Standards or refer to the Division of Apprenticeship Standards' website at <http://www.dir.ca.gov/das/das.html>

^a Saturdays in the same work week may be worked at straight-time if job is shut down during the normal work week due to inclement weather or major mechanical breakdown.

^b **AREA 1** - Alameda, Contra Costa, Marin, Napa, San Francisco, San Mateo, Santa Clara, Solano, and Sonoma Counties.

AREA 2 - Monterey, San Benito, and Santa Cruz Counties.

AREA 3 - El Dorado, Placer, Sacramento, San Joaquin and Yolo Counties.

AREA 4 - Alpine, Amador, Butte, Calaveras, Colusa, Del Norte, El Dorado, Fresno, Glenn, Humboldt, Kings, Lake, Lassen, Madera, Mariposa, Mendocino, Merced, Modoc, Nevada, Placer, Plumas, Shasta, Sierra, Siskiyou, Stanislaus, Sutter, Tehama, Trinity, Tulare, Tuolumne, and Yuba Counties.

^c Includes an amount for UBC Health & Safety Fund and National Apprenticeship fund.

^d Includes an amount per hour worked for Work Fees. The Vacation amount is \$2.00 per hour worked; \$1.90 per hour worked for Millwright.

^e Annuity Trust Fund, Industry Advancement, and Work Preservation.

^f For building construction, rate applies to the first 4 hours daily overtime. For all heavy, highway and engineering construction overtime worked, Monday through Friday, rate applies to the first 4 hours daily overtime.

^g Rate applies to the first 8 hours for building construction and for the first 10 hours worked on heavy, highway and engineering construction.

^h Millwright Annuity Trust Fund, Industry Promotion, and Work Preservation.

ⁱ Time and one-half shall be paid for the first eight (8) hours worked on the four (4) days of each year selected by the Union as designated off/holidays listed in the Holiday Provision.

^j Area 3 includes the portion of Placer County west of and including Highway 49 and the portion of El Dorado County west of and including Highway 49 and the territory inside the city limits of Placerville. Area 4 includes the portions of Placer and El Dorado Counties not covered in Area 3.

RECOGNIZED HOLIDAYS: Holidays upon which the general prevailing hourly wage rate for Holiday work shall be paid, shall be all holidays in the collective bargaining agreement, applicable to the particular craft, classification, or type of worker employed on the project, which is on file with the Director of Industrial Relations. If the prevailing rate is not based on a collectively bargained rate, the holidays upon which the prevailing rate shall be paid shall be as provided in Section 6700 of the Government Code. You may obtain the holiday provisions for the current determinations on the Internet at <http://www.dir.ca.gov/DLSR/PWD>. Holiday provisions for current or superseded determinations may be obtained by contacting the Prevailing Wage Unit at (415) 703-4774.

TRAVEL AND/OR SUBSISTENCE PAYMENT: In accordance with Labor Code Sections 1773.1 and 1773.9, contractors shall make travel and/or subsistence payments to each worker to execute the work. Travel and/or subsistence requirements for each craft, classification or type of worker may be obtained from the Prevailing Wage Unit at (415) 703-4774. You may obtain the Travel and/or subsistence provisions for the current determinations on the Internet at <http://www.dir.ca.gov/DLSR/PWD>. Travel and/or subsistence provisions for current or superseded determinations may be obtained by contacting the Prevailing Wage Unit at (415) 703-4774.

GENERAL PREVAILING WAGE DETERMINATION MADE BY THE DIRECTOR OF INDUSTRIAL RELATIONS
PURSUANT TO CALIFORNIA LABOR CODE PART 7, CHAPTER 1, ARTICLE 2, SECTIONS 1770, 1773 AND 1773.1

FOR COMMERCIAL BUILDING, HIGHWAY, HEAVY CONSTRUCTION AND DREDGING PROJECTS

CRAFT: #CARPENTER AND RELATED TRADES (SECOND SHIFT)*

DETERMINATION: NC-23-31-1-2009-1

ISSUE DATE: February 22, 2009

EXPIRATION DATE OF DETERMINATION: June 30, 2009** The rate to be paid for work performed after this date has been determined. If work will extend past this date, the new rate must be paid and should be incorporated in contracts entered into now. Contact the Division of Labor Statistics and Research for specific rates at (415) 703-4774.

LOCALITY: All Localities within Alameda, Alpine, Amador, Butte, Calaveras, Colusa, Contra Costa, Del Norte, El Dorado, Fresno, Glenn, Humboldt, Kings, Lake, Lassen, Madera, Marin, Mariposa, Mendocino, Merced, Modoc, Monterey, Napa, Nevada, Placer, Plumas, Sacramento, San Benito, San Francisco, San Joaquin, San Mateo, Santa Clara, Santa Cruz, Shasta, Sierra, Siskiyou, Solano, Sonoma, Stanislaus, Sutter, Tehama, Trinity, Tulare, Tuolumne, Yolo, and Yuba Counties.

CLASSIFICATION (Journey person)	Basic Hourly Rate	Employer Payments					Straight – Time		Overtime Hourly Rate ^a				
		Health and Welfare ^d	Pension	Vacation/ Holiday ^c	Training	Other Payments ^f	Hours ^g	Total Hourly Rate	Daily	Saturday ^b	Sunday and Holiday ^k		
^c Area 1													
Carpenter	\$37.07	8.59	5.05	3.61	0.48	2.19	7.5	\$56.990	\$72.045	\$89.420	\$72.045	\$89.420	\$89.420
Hardwood Floorlayer, Power Saw Operator, Saw Filer, Shingler, Steel Scaffold and Steel Shoring Erector	37.23	8.59	5.05	3.61	0.48	2.19	7.5	\$57.150	\$72.270	\$89.720	\$72.270	\$89.720	\$89.720
^c Area 2													
Carpenter	\$30.79	8.59	5.05	3.61	0.48	2.19	7.5	\$50.710	\$63.225	\$77.660	\$63.225	\$77.660	\$77.660
Hardwood Floorlayer, Power Saw Operator, Saw Filer, Shingler, Steel Scaffold and Steel Shoring Erector	30.95	8.59	5.05	3.61	0.48	2.19	7.5	\$50.870	\$63.450	\$77.960	\$63.450	\$77.960	\$77.960
^c Area 3^l													
Carpenter	\$29.83	8.59	5.05	3.61	0.48	2.19	7.5	\$49.750	\$61.875	\$75.860	\$61.875	\$75.860	\$75.860
Hardwood Floorlayer, Power Saw Operator, Saw Filer, Shingler, Steel Scaffold and Steel Shoring Erector	29.99	8.59	5.05	3.61	0.48	2.19	7.5	\$49.910	\$62.100	\$76.160	\$62.100	\$76.160	\$76.160
^c Area 4^l													
Carpenter	\$29.35	8.59	5.05	3.61	0.48	2.19	7.5	\$49.270	\$61.200	\$74.960	\$61.200	\$74.960	\$74.960
Hardwood Floorlayer, Power Saw Operator, Saw Filer, Shingler, Steel Scaffold and Steel Shoring Erector	29.51	8.59	5.05	3.61	0.48	2.19	7.5	\$49.430	\$61.425	\$75.260	\$61.425	\$75.260	\$75.260

DETERMINATION: NC-23-31-1-2009-1A

ISSUE DATE: February 22, 2009

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CLASSIFICATION (Journey person)	Basic Hourly Rate	Employer Payments					Straight – Time		Overtime Hourly Rate ^a				
		Health and Welfare ^d	Pension	Vacation/ Holiday ^c	Training	Other Payments ^f	Hours ^g	Total Hourly Rate	Daily	Saturday ^b	Sunday and Holiday ^k		
Bridge Builder/Highway Carpenter	\$37.07	8.59	5.05	3.61	0.48	2.19	7.5	\$56.990	\$72.045	\$89.420	\$72.045	\$89.420	\$89.420

Continued on page 34C

(Recognized Holidays and Subsistence Payment footnotes also listed on page 34C)

DETERMINATION: NC-23-31-1-2009-1B

ISSUE DATE: February 22, 2009

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CLASSIFICATION (Journey person)	Basic Hourly Rate	Employer Payments					Straight - Time		Overtime Hourly Rate ^a				
		Health and Welfare ^d	Pension	Vacation/ Holiday ^e	Training	Other Payments ^j	Hours ^g	Total Hourly Rate	Daily	Saturday ^b	Sunday and Holiday ^k		
									1 1/2X ^h	2X	1 1/2X ⁱ	2X	
^c Area 1													
Millwright	\$37.17	8.59	5.05	3.70	0.48	3.70	7.5	\$58.690	\$73.795	\$91.220	\$73.795	\$91.220	\$91.220
^c Area 2													
Millwright	\$33.46	8.59	5.05	3.70	0.48	3.70	7.5	\$54.980	\$68.575	\$84.260	\$68.575	\$84.260	\$84.260
^c Area 3 ^l													
Millwright	\$32.50	8.59	5.05	3.70	0.48	3.70	7.5	\$54.020	\$67.225	\$82.460	\$67.225	\$82.460	\$82.460
^c Area 4 ^l													
Millwright	\$32.02	8.59	5.05	3.70	0.48	3.70	7.5	\$53.540	\$66.550	\$81.560	\$66.550	\$81.560	\$81.560

DETERMINATION: NC-23-31-1-2009-1, NC-23-31-1-2009-1A and NC-23-31-1-2009-1B (FOR SECOND AND THIRD SHIFTS)

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* Does not apply to tenant improvement or renovation projects in occupied buildings with a total contract value of \$5 million or less.

^a The overtime rates for shift work are based on the non-shift overtime rates on page 34.

^b Saturdays in the same work week may be worked at straight-time if job is shut down during the normal work week due to inclement weather or major mechanical breakdown.

^c **AREA 1** - Alameda, Contra Costa, Marin, Napa, San Francisco, San Mateo, Santa Clara, Solano, and Sonoma Counties.

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^d Includes an amount for UBC Health & Safety Fund and National Apprenticeship fund.

^e Includes an amount per hour worked for Work Fees. The Vacation amount is \$2.00 per hour worked; \$1.90 per hour worked for Millwright.

^f Annuity Trust Fund, Industry Advancement, and Work Preservation.

^g Daily overtime applies after 7 1/2 hours worked at the straight-time rate for second shift and after 7 hours worked at the straight-time rate for third shift.

^h For building construction, rate applies to the first 2 hours prior to the start of the regular or approved day, or the first 4 hours after the end of the approved or regular work day, not to exceed a total of 4 hours in any 1 work day. For heavy, highway and engineering construction rate applies to the first 4 hours prior to the start of the regular or approved day, or the first 4 hours after the end of the approved or regular work day, not to exceed a total of 4 hours in any 1 work day.

ⁱ Rate applies to the first 8 hours for building construction and for the first 10 hours worked on heavy, highway and engineering construction.

^j Millwright Annuity Trust Fund, Industry Promotion, and Work Preservation.

^k Time and one-half shall be paid for the first eight (8) hours worked on the four (4) days of each year selected by the Union as designated off/holidays listed in the Holiday Provision.

^l Area 3 includes the portion of Placer County west of and including Highway 49 and the portion of El Dorado County west of and including Highway 49 and the territory inside the city limits of Placerville. Area 4 includes the portions of Placer and El Dorado Counties not covered in Area 3.

RECOGNIZED HOLIDAYS: Holidays upon which the general prevailing hourly wage rate for Holiday work shall be paid, shall be all holidays in the collective bargaining agreement, applicable to the particular craft, classification, or type of worker employed on the project, which is on file with the Director of Industrial Relations. If the prevailing rate is not based on a collectively bargained rate, the holidays upon which the prevailing rate shall be paid shall be as provided in Section 6700 of the Government Code. You may obtain the holiday provisions for the current determinations on the Internet at <http://www.dir.ca.gov/DLSR/PWD>. Holiday provisions for current or superseded determinations may be obtained by contacting the Prevailing Wage Unit at (415) 703-4774.

TRAVEL AND/OR SUBSISTENCE PAYMENT: In accordance with Labor Code Sections 1773.1 and 1773.9, contractors shall make travel and/or subsistence payments to each worker to execute the work. Travel and/or subsistence requirements for each craft, classification or type of worker may be obtained from the Prevailing Wage Unit at (415) 703-4774. You may obtain the Travel and/or subsistence provisions for the current determinations on the Internet at <http://www.dir.ca.gov/DLSR/PWD>. Travel and/or subsistence provisions for current or superseded determinations may be obtained by contacting the Prevailing Wage Unit at (415) 703-4774.

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PURSUANT TO CALIFORNIA LABOR CODE PART 7, CHAPTER 1, ARTICLE 2, SECTIONS 1770, 1773 AND 1773.1

FOR COMMERCIAL BUILDING, HIGHWAY, HEAVY CONSTRUCTION AND DREDGING PROJECTS

CRAFT: #CARPENTER AND RELATED TRADES (THIRD SHIFT)*

DETERMINATION: NC-23-31-1-2009-1

ISSUE DATE: February 22, 2009

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CLASSIFICATION (Journey person)	Basic Hourly Rate	Employer Payments					Straight - Time		Overtime Hourly Rate ^a				
		Health and Welfare ^d	Pension	Vacation/ Holiday ^e	Training	Other Payments ^f	Hours ^g	Total Hourly Rate	Daily 1 1/2X ^h	2X	Saturday ^b 1 1/2X ⁱ	2X	Sunday and Holiday ^k
^c Area 1													
Carpenter	\$39.71	8.59	5.05	3.61	0.48	2.19	7	\$59.630	\$72.045	\$89.420	\$72.045	\$89.420	\$89.420
Hardwood Floorlayer, Power Saw Operator, Saw Filer, Shingler, Steel Scaffold and Steel Shoring Erector	39.89	8.59	5.05	3.61	0.48	2.19	7	\$59.810	\$72.270	\$89.720	\$72.270	\$89.720	\$89.720
^c Area 2													
Carpenter	\$32.99	8.59	5.05	3.61	0.48	2.19	7	\$52.910	\$63.225	\$77.660	\$63.225	\$77.660	\$77.660
Hardwood Floorlayer, Power Saw Operator, Saw Filer, Shingler, Steel Scaffold and Steel Shoring Erector	33.17	8.59	5.05	3.61	0.48	2.19	7	\$53.090	\$63.450	\$77.960	\$63.450	\$77.960	\$77.960
^c Area 3¹													
Carpenter	\$31.97	8.59	5.05	3.61	0.48	2.19	7	\$51.890	\$61.875	\$75.860	\$61.875	\$75.860	\$75.860
Hardwood Floorlayer, Power Saw Operator, Saw Filer, Shingler, Steel Scaffold and Steel Shoring Erector	32.14	8.59	5.05	3.61	0.48	2.19	7	\$52.060	\$62.100	\$76.160	\$62.100	\$76.160	\$76.160
^c Area 4¹													
Carpenter	\$31.45	8.59	5.05	3.61	0.48	2.19	7	\$51.370	\$61.200	\$74.960	\$61.200	\$74.960	\$74.960
Hardwood Floorlayer, Power Saw Operator, Saw Filer, Shingler, Steel Scaffold and Steel Shoring Erector	31.62	8.59	5.05	3.61	0.48	2.19	7	\$51.540	\$61.425	\$75.260	\$61.425	\$75.260	\$75.260

Footnotes listed on page 34C

(Recognized Holidays and Subsistence Payment footnotes also listed on page 34C)

DETERMINATION: NC-23-31-1-2009-1A

ISSUE DATE: February 22, 2009

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CLASSIFICATION (Journey person)	Basic Hourly Rate	Employer Payments					Straight – Time		Overtime Hourly Rate ^a				
		Health and Welfare ^d	Pension	Vacation/ Holiday ^e	Training	Other Payments ^f	Hours ^g	Total Hourly Rate	Daily	Saturday ^b	Sunday and Holiday ^k		
Bridge Builder/Highway Carpenter	\$39.71	8.59	5.05	3.61	0.48	2.19	7	\$59.630	\$72.045	\$89.420	\$72.045	\$89.420	\$89.420

DETERMINATION: NC-23-31-1-2009-1B

ISSUE DATE: February 22, 2009

EXPIRATION DATE OF DETERMINATION: June 30, 2009** The rate to be paid for work performed after this date has been determined. If work will extend past this date, the new rate must be paid and should be incorporated in contracts entered into now. Contact the Division of Labor Statistics and Research for specific rates at (415) 703-4774.

LOCALITY: All Localities within Alameda, Alpine, Amador, Butte, Calaveras, Colusa, Contra Costa, Del Norte, El Dorado, Fresno, Glenn, Humboldt, Kings, Lake, Lassen, Madera, Marin, Mariposa, Mendocino, Merced, Modoc, Monterey, Napa, Nevada, Placer, Plumas, Sacramento, San Benito, San Francisco, San Joaquin, San Mateo, Santa Clara, Santa Cruz, Shasta, Sierra, Siskiyou, Solano, Sonoma, Stanislaus, Sutter, Tehama, Trinity, Tulare, Tuolumne, Yolo, and Yuba Counties.

CLASSIFICATION (Journey person)	Basic Hourly Rate	Employer Payments					Straight – Time		Overtime Hourly Rate ^a				
		Health and Welfare ^d	Pension	Vacation/ Holiday ^e	Training	Other Payments ^j	Hours ^g	Total Hourly Rate	Daily	Saturday ^b	Sunday and Holiday ^k		
^c Area 1 Millwright	\$39.83	8.59	5.05	3.70	0.48	3.70	7	\$61.350	\$73.795	\$91.220	\$73.795	\$91.220	\$91.220
^c Area 2 Millwright	\$35.85	8.59	5.05	3.70	0.48	3.70	7	\$57.370	\$68.575	\$84.260	\$68.575	\$84.260	\$84.260
^c Area 3 ^l Millwright	\$34.82	8.59	5.05	3.70	0.48	3.70	7	\$56.340	\$67.225	\$82.460	\$67.225	\$82.460	\$82.460
^c Area 4 ^l Millwright	\$34.31	8.59	5.05	3.70	0.48	3.70	7	\$55.830	\$66.550	\$81.560	\$66.550	\$81.560	\$81.560

Footnotes listed on page 34C

(Recognized Holidays and Subsistence Payment footnotes also listed on page 34C)