



# Labor Rate Guidelines

## Polices - Procedures - Guidelines

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Prepared  
for  
MASSPORT

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## **Introduction**

These labor rate guidelines (“Guidelines”) and supporting templates were developed to aid in establishing labor rates in excess of the prevailing wage rate established by the Department of Labor Standards for use in change order pricing. The intent is to set labor rates with general contractors, construction managers, trade contractors, and sub-contractors (hereinafter “Contractors”) at the initiation of the contract prior to the performance of any change order work. Contractors will be required to complete the Massport Labor Rate Breakdown calculation sheet upon award of the contract and as a condition of approval of any requested change order. These Guidelines address permissible labor rate costs in excess of the prevailing wage rates for various trades, work rules, burdens, prevailing wage, OT (1.5) and DT(2) and shift differential, insurance, unallowable burdens, and benefits.

To the extent that any provisions contained within these Guidelines are inconsistent with any pertinent or applicable collective bargaining agreement provisions, Contractor shall, prior to award of the contract, address said inconsistencies directly with the union and resolve such inconsistencies so that the Contractor is able to abide by and comply with these Guidelines for any change order work performed during the term of the contract.

## **Prevailing Wage**

1. The prevailing wage rate schedule is obtained from the Massachusetts Executive Office and Workforce Development, Department of Labor Standards (DLS) and must be updated annually for contracts that span greater than one year. All Contractors are required to pay workers no less than the prevailing wage rate established by the DLS. For the purposes of these Guidelines, the term “First Shift straight time” shall refer to normal working hours; the term “Overtime (OT)” shall refer to work in excess of 8 hours per day or work occurring on a Saturday; and the term “Double Time (DT)” shall refer to work occurring on Sundays holidays as defined in the applicable collective bargaining agreements (“Holidays”).
2. For the purposes of these Guidelines, the term “Second Shift straight time” shall refer to the total prevailing wage rate for an employee during industry standard second shift normal working hours. For the purposes of these Guidelines, “Third Shift straight time” shall refer to the total prevailing wage rate for an employee during industry standard third shift normal working hours.;

## **Fringe Benefits**

3. Division 1, General Requirements and Covenants, Article 13.1, states that there is no increase in the cost of fringe benefits for 2<sup>nd</sup> shift, 3<sup>rd</sup> shift, Overtime or Double Time. Specifically, it states “With respect to work during other than normal hours, the labor charges associated with such work shall consist of straight time wages and burden, plus the appropriate overtime or shift premium with no additional burden (e.g., fringe benefits) on the premium portion.” Therefore, the fringe benefit amount is fixed at the straight time rate regardless of when the work is performed.
4. **Health & Welfare** - According to the Massachusetts Department of Labor Standards, fringe benefits include a Health & Welfare component. Therefore, if the employer provides health insurance (above and beyond what is included in the prevailing wage schedule) and that cost is

included in the labor rate breakdown that amount is to be deducted from the fringe benefit total, resulting in a net 0 add/deduct.

5. **Pension / Annuity** - According to the Massachusetts Department of Labor Standards, fringe benefits include a Pension component. Therefore, if the employer provides a pension (above and beyond what is included in the prevailing wage schedule) and that cost is included in the labor rate breakdown that amount is to be deducted from the fringe benefit total, resulting in a net 0 add/deduct.

**Labor Burden**

6. **Overhead and Profit** – Overhead and Profit shall be allowed up to 15% of the prevailing wage rate.
7. **Labor Burden (CCIP)** – Reference Division 1, General Requirements and Covenants Article 74.C (2). The total amount for labor burden for Contractor Controlled Insurance Program (CCIP) projects (Taxes and Insurances as agreed upon in Article 74, Paragraph B and as specified in Article 37, Benefits and the 15% markup) shall not exceed forty (40) percent of the prevailing wage rate.
8. **Labor Burden (GLPD)** – Reference Division 1, General Requirements and Covenants Article 74.C (2). The total amount for labor burden for GLPD projects (Taxes and Insurances as agreed upon in Article 74, Paragraph B and as specified in Article 37, Benefits and the 15% markup less the worker compensation rate) shall not exceed forty (40) percent of the prevailing wage rate.
9. **FICA** - Taxes under the Federal Insurance Contributions Act (FICA) are composed of the old-age, survivors and disability insurance taxes, known as Social Security taxes AND the hospital insurance tax, known as Medicare taxes. As of January 2020, the rate for Social Security is 6.2% for the employer on the first \$137,700, the rate for Medicare is 1.45% of all wages resulting in a total FICA rate of 7.65% up to \$137,700 and 1.45% thereafter. Please be advised that the rate changes annually. This is applied to the BASE wage only. Contractor can submit based on experience over the previous year as to how much social security tax they paid as a percentage of total payroll as any overpayments can be claimed as a credit by the employee.
  - a. **FICA / Social Security:** To exceed the \$137,700 per year or annual cap an employee must earn about \$66.20/hr. Since the base rate for most union construction labor classifications is less than \$66.20/hr, it is anticipated that a union contractor will pay the full 6.2% on all wages paid for field personnel for the entire year. However, since FICA is calculated against base plus fringes for non-union employees the total hourly compensation for many non-union labor classifications exceed \$66.20/hr. As a result, the effective rate will decrease as shown in the table below.

Hourly Pay Rate / Months worked	1 month	3 months	6 months	9 months	12 months
\$90.00	<u>6.2%</u>	6.2%	6.2%	6.081%	4.561%
\$80.00	<u>6.2%</u>	6.2%	6.2%	6.2%	5.131%
\$70.00	<u>6.2%</u>	6.2%	6.2%	6.2%	5.864%

b. **FICA / Medicare:** As indicated above, there is no range for this burden. The Contractor will pay the full 1.45% fixed rate on all wages paid for the entire year.

10. **FUTA** - The Federal Unemployment Tax Act (FUTA) rate is 6% on the first \$7,000 in wages paid. Once an employee earns \$7,000 from a Contractor the rate becomes 0%. The 6% rate is offset by the total State rate paid up to a maximum of 5.4% which results in a FUTA rate of 0.6%. If an employee works the entire year for a single Contractor, then the effective FUTA rate is \$0.02/hr (\$7,000 time 0.6% divided by 2080 hrs / year = \$0.02/hr). Note: at \$40.40/hr an employee will earn \$7,000 in one month. As a result, the Contractor will pay the full 0.6% the first month and nothing after that, resulting in a decreased effective rate as shown in the table below.

Hourly Pay Rate / Months worked	1 month	3 months	6 months	9 months	12 months
\$40.00	<u>0.6%</u>	0.202%	0.101%	0.067%	0.05%
\$30.00	<u>0.6%</u>	0.269%	0.135%	0.09%	0.067%
\$20.00	<u>0.6%</u>	0.404%	0.202%	0.135%	0.101%

11. The Contractor could submit based on experience over the previous year as to how much FUTA it paid as a percentage of total payroll. Depending on the hourly rate this % should fall somewhere in between to 0.05% and 0.6%. This rate is applied against pay paid directly to the employee. **SUTA** – The State Unemployment Tax Act (SUTA) rate is between a minimum of 0.94% to a maximum of 14.37% (depending on the experience rating of the Contractor) on the first \$15,000 in wages paid. Once the employee earns \$15,000 from a Contractor (through either continuous or non-continuous/split employment) the Contractor’s SUTA rate becomes 0%. So, if an employee works the entire year for a single Contractor (who has the worst experience rating) then the effective SUTA rate is \$0.80 / hour (\$15,000 times 14.37% divided by 2080 hrs/year = \$0.80/hr). Note: at \$43.35/hr an employee will have earned \$15,000 in two months. As a result, if the Contractor is paying the full 14.37% then 14.37% will be paid for the first two months and nothing after that. This results in a decreased effective rate as shown in the table below.

Hourly Pay Rate / Months worked	1 month	3 months	6 months	9 months	12 months
\$40.00	<u>14.37%</u>	10.363%	5.181%	3.454%	2.591%
\$30.00	<u>14.37%</u>	13.817%	6.909%	4.606%	3.454%
\$20.00	<u>14.37%</u>	14.37%	10.363%	6.909%	5.181%

A Contractor with the best experience factor of 0.94% will pay the following:

Hourly Pay Rate / Months worked	1 month	3 months	6 months	9 months	12 months
\$40.00	<u>0.94%</u>	0.678%	0.339%	0.226%	0.169%
\$30.00	<u>0.94%</u>	0.904%	0.452%	0.301%	0.226%
\$20.00	<u>0.94%</u>	0.94%	0.678%	0.452%	0.339%

The Contractor could submit based on experience over the previous year as to how much SUTA it paid as a percentage of total payroll. Depending on the hourly rate this % should fall somewhere in between 0.169% and 14.37%. This rate is applied against pay paid directly to the employee.

**MA Workforce Training Fund** – In addition to SUTA, each Contractor is required to pay a flat rate of 0.056% on the first \$15,000 in wages paid as a Workforce Training Contribution. Similar to SUTA, if an employee works the entire year for a single Contractor then the effective Workforce Training rate is \$0.004 / hour (\$15,000 times 0.056% divided by 2080 hrs/year = \$0.004/hr). This rate is applied against pay paid directly to the employee. Note: at \$43.35/hr an employee will have earned \$15,000 in two months. As a result, the Contractor will pay the full 0.056% for the first two months and nothing after that. This results in a decreased effective rate as shown in the table below.

Hourly Pay Rate / Months worked	1 month	3 months	6 months	9 months	12 months
\$40.00	<u>0.056%</u>	0.04%	0.02%	0.013%	0.010%
\$30.00	<u>0.056%</u>	0.054%	0.027%	0.018%	0.013%
\$20.00	<u>0.056%</u>	0.056%	0.040%	0.027%	0.020%

The Contractor could submit based on experience over the previous year as to how much MA Workforce Training Fund it paid as a percentage of total payroll. Depending on the hourly rate this % should fall somewhere in between to 0.010% and 0.056%. This rate is applied against pay paid directly to the employee.

12. **MA Paid Family and Medical Leave (PFML)** – MGL Chapter 175M requires contractors and any covered business entity to pay paid family medical leave. Contributions are made in the form of a payroll tax with a fixed rate of 0.75% applied against pay paid directly to the employee. Similarly to FICA, the rate is applied on the first \$137,700 earned annually by that employee. To earn this, the employee will need to work an entire year earning \$66.20/hr. For those employees who earn more than \$66.20/hr the contribution percentage per hour will effectively decrease as shown in the table below.

Hourly Pay Rate / Months worked	1 month	3 months	6 months	9 months	12 months
\$90.00	<u>0.75%</u>	0.75%	0.75%	0.736%	0.552%
\$80.00	<u>0.75%</u>	0.75%	0.75%	0.75%	0.621%
\$70.00	<u>0.75%</u>	0.75%	0.75%	0.75%	0.709%

13. **MA Employer Medical Assistance Contribution (EMAC)** – MGL Chapter 149 Section 189 requires every Contractor with 6 or more employees to pay EMAC. Similar to SUTA, the payment is against the 1<sup>st</sup> \$15,000 earned per year per employee. The rate paid is dependent on how long the Contractor has been in business. For new business (years 1, 2 & 3) the Contractor is exempt and does not pay EMAC. Contractors in their 4<sup>th</sup> year will pay an EMAC rate of 0.12%. Contractors in their 5<sup>th</sup> year will pay an EMAC rate of 0.24%. Contractors in their 6<sup>th</sup> or greater year will pay an EMAC rate of 0.34%. Because this is limited to the 1<sup>st</sup> \$15,000 of pay earned, the effective rate for on an employee who works the entire year will be:

Year in Business	Effective Hourly Rate	Calculation
1 through 3	0	
4	\$0.0087	$\$15,000 \times 0.0012 / 2080 = \$0.0087/\text{hr}$
5	\$0.017	$\$15,000 \times 0.0024 / 2080 = \$0.0173/\text{hr}$
6 +	\$0.025	$\$15,000 \times 0.0034 / 2080 = \$0.0245/\text{hr}$

As indicated above, similar to SUTA and the MA Workforce Training Fund, payment for EMAC is only applied against the first \$15,000 earned. Note: at \$43.35/hr an employee will have earned \$15,000 in two months. As a result, a Contractor (who has been in business over 6 years) will pay the full 0.34% for the first two months and nothing after that. This results in a decreased effective rate as shown in the table below (Note: this table is for a Contractor who has been in business greater than 6 years. The rates in this table will decrease for Contractors who have been in business less than 6 years).

Hourly Pay Rate / Months worked	1 month	3 months	6 months	9 months	12 months
\$40.00	0.34%	0.245%	0.123%	0.082%	0.061%
\$30.00	0.34%	0.327%	0.163%	0.109%	0.082%
\$20.00	0.34%	0.34%	0.245%	0.163%	0.123%

14. The Contractor could submit based on experience over the previous year as to how much EMAC it paid as a percentage of total payroll. Depending on the hourly rate this % should fall somewhere in between 0.061% and 0.34%. This rate is applied against pay paid directly to the employee. **Sick Time** - MGL ch 149 section 148C requires Contractors that maintain an average of 11 or more employees per the preceding benefit year provide each employee 1 hour of sick time for every 30 hours worked to a max of 40 hrs per year. So basically an employee is only earning sick time on the first 1200 hours of work. As such if an employee works the entire year (2,080 hours) and uses the 40 hours of sick time earned then the effective rate would be  $40/2040 = 1.96\%$ . However, if the employee only works 1,200 hours then this rate would be  $40/1200 = 3.33\%$ . So one could collect 3.33% on the first 1200 hours worked or 1.96% on every hour worked up to 2040 hours. Because the benefit is limited to the first 1,200 hours of work, any hour worked greater than 1,200 results in a decreased effective rate as shown in the table below.

Months worked	1 month	3 months	6 months	9 months	12 months
	3.33%	3.33%	3.33%	2.564%	1.923%

An easier method might be to request that the Contractor provide its actual experience factor for the previous year, e.g., it could look at its total labor for the year and compare that to what it actually withheld for sick time. This % should fall somewhere in between 1.923% and 3.33%. This rate is applied to base wage rate plus fringe benefits.

### Insurances

15. **Umbrella Insurance** - Division 1, General Requirements and Covenants Article 37.4 requires the Contractor to provide an Umbrella Insurance policy of a minimum of \$10,000,000 on each project. The Contractor must provide documentation showing what its cost is for this insurance.
16. **Worker Compensation (Worker's Comp)** –Division 1, General Requirements and Covenants Article 37.3 requires the Contractor to provide Workers' Compensation insurance policy of a minimum of \$1,000,000. Typically, if a CCIP or OCIP (Owner's Controlled Insurance Program) is in place Worker's Comp is covered under the CCIP or OCIP. If there is no CCIP or the Contractor states that Worker's Comp is not included in CCIP the Contractor will need to provide documentation to demonstrate this. Additionally, the Contractor needs to document what its rate is. This is applied against base labor rate only (not base rate plus fringes).

## Not Allowed / Excluded / Not included in Labor Rates

17. The list below provides a list of items that, Contractors occasionally attempt to include in their labor rate. As indicated, some of these items are not allowable and some are reimbursable. However, if reimbursable they are not permitted to be included as part of the labor rate.

**Bond** – Contract Article 6.6 states this is X.XX% of the sum of Cost of Work, General Conditions and General Requirements, excluding Building Permit, CM Bonds and Builder's Risk Premiums.

**Builder's Risk Insurance (Builder's Risk)** - Division 1, General Requirements and Covenants Article 37.6 requires the Contractor to provide Builder's Risk insurance. Per Contract Article 6.5.4, Builder's Risk is not part of labor rate. It is X.XX% of the sum of Cost of Work, General Conditions and General Requirements, excluding Building Permit, CM Bonds and Builder's Risk Premiums.

**Cell Phone** – Contract exhibit C indicates this is part of GR/GC; only for full time on site personnel.

**Clean up** – Contract Article 6.3.11 & 6.3.12 indicates this is part of GR/GC; if the change is substantial enough then allow a cleanup line item in the change order.

**Compliance Office** – Contract Article 7.1 indicates the cost for the Compliance Officer is only reimbursable if identified in Exhibit A to the GMP agreement.

**Consumables / incidentals:** Per Contract Exhibit C and Division 1, Article 74.C (4) - consumables are part of GR/GC. Consumables are goods which are used up (not returned) after issuance from a vendor/sub/CM. Examples include cutting discs, saw blades, brushes, etc. Additionally, Article 74.C (4) of the General Requirements and Covenants states that “no allowance shall be made for general superintendence and the use of small tools, incidental items, **consumables** (emphasis added), and manual equipment.”

**Contractor Controlled Insurance Program (CCIP)** – According to Contract Article 6.5.3., CCIP is not part of labor rate. It is X.XX% of the sum of Cost of Work, Building Permit, General Conditions and General Requirements, excluding CM Bonds and Builder's Risk Premiums.

**Employee Bonuses / Wage Incentives** - Contract Article 7.11 prohibits payment for bonuses. Specifically, Article 7 “Costs Not To Be Reimbursed”, subparagraph 7.11 states “Any costs associated with employee bonuses or discretionary employee payments.”

**Safety/PPE/Safety Supplies/Training** – Contract Article 6.3.9 and exhibit C.1 indicates this is part of GR/GCs.

**Small Tools:** Per exhibit C and Division 1, General Requirements and Covenants Article 74.C(4) - Any tool not included in the equipment watch/blue book (for example hand tools, grinders, spanners, hammers, drill bits, drill motors, ladders, etc.) are considered small tools and are part of the GR/GC. Additionally, Article 74.C (4) of the General Requirements and Covenants states that “no allowance shall be made for general superintendence and the use of **small tools** (emphasis added), incidental items, consumables and manual equipment.”

**Travel** - Contract Article 7.13 prohibits travel pay, vehicle allowances, etc. Specifically, Article 7 "Costs Not To Be Reimbursed", subparagraph 7.13 states "Costs associated with Project Staff automobiles, trucks and pickup trucks, whether owned or leased, including, but not limited to fuel costs, maintenance and transit fees." However, some union agreements (e.g. Sprinkler Fitter's union mandates a daily "carfare" rate of \$14/day) require this. Therefore, the Authority shall in its discretion on a case by case basis determine if it will pay travel rates.

**Wage Incentive** – Contract Article 7.11 indicates this is not allowable

**Labor Rate Massport Labor Rate Breakdown calculation sheet and Instructions**

The following template must be filled out as per the instructions below and certified by the Contractor and submitted for approval upon award of the contract and prior to the approval of any change work. This template is available electronically upon request.

HEADER

In preparing this MPA Labor Rate Breakdown sheet, the Contractor certifies that it has reviewed the Massport Labor Rate Guidelines and prepared the sheet in accordance therewith

Contractor Name	Example Contractor
Years in Business	Example
Labor Classification	Example
Union Affiliation	Example
Enrolled in CCIP - (Y/N)	y/n
Subcontractor Start Date	mm/dd/yyyy
Subcontractor End Date	mm/dd/yyyy
Labor Rate Effective Until:	mm/dd/yyyy

Summary -- Labor Rates					
	ST	OT	DT	OT SD	DT SD
1st Shift	\$ -	\$ -	\$ -	\$ -	\$ -
2nd Shift	\$ -	\$ -	\$ -	\$ -	\$ -
3rd Shift	\$ -	\$ -	\$ -	\$ -	\$ -

Labor Rate Active

Total Labor Rate to Prevailing Wage Ratio (NTE 40.00%) | 0.00%

DETAIL

Description	Base Rate	1st Shift ST	OT	DT	2nd Shift ST	OT	DT	3rd Shift ST	OT	DT
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Fringe Benefits</b>										
Health and Welfare										
Pension										
Annuity										
Supplemental Unemployment										
<b>Total Fringe Benefits</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Prevailing Wage</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Overhead &amp; Profit</b>	15.000%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Benefits (Union and Non-Union) - Provide itemized list of benefits. If Union Affiliated, provide Union Agreements as part of your labor rate submission.

	% or	\$								
Optional Benefit #1		\$ -								
Optional Benefit #2		\$ -								
Optional Benefit #3		\$ -								
Optional Benefit #4		\$ -								
Optional Benefit #5		\$ -								
Optional Benefit #6		\$ -								
Optional Benefit #7		\$ -								
Optional Benefit #8		\$ -								
Optional Benefit #9		\$ -								
Optional Benefit #10		\$ -								
Optional Benefit #11		\$ -								
Optional Benefit #12		\$ -								
Optional Benefit #13		\$ -								
Optional Benefit #14		\$ -								
Optional Benefit #15		\$ -								
Optional Benefit #16		\$ -								
Optional Benefit #17		\$ -								
Optional Benefit #18		\$ -								
Optional Benefit #19		\$ -								
Optional Benefit #20		\$ -								
<b>Total Benefits</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Payroll Taxes - To Be Applied on Base Rate

FICA/Social Security										
FICA / Medicare										
FUTA										
SUTA										
MA Workforce Training Fund										
MA Paid Family and Medical Leave (PFML)										
MA Sick Leave										
MA Employer Medical Assistance Contribution (EMAC)										
<b>Total Payroll Taxes</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Insurance

	% or	\$								
Health Insurance Provided (Other)	0.000%	\$ -								
Umbrella	0.000%	\$ -								
General Liability	0.000%	\$ -								
Worker's Comp	0.000%	\$ -								
<b>Total Insurance</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Labor Rate</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Burden Calculation**

Months worked		
Hours worked (assume straight time no OT, vacation or holiday pay)		
Year to date earnings		

Description	Contractor	range (%)
FICA/Social Security (note: formula has a max at 6.2% set)	6.200%	0 - 6.2%
FICA / Medicare (fixed rate no matter how much the employee earns)	1.450%	1.45%
FUTA (note: formula has a max at 0.6% set)	0.600%	0 - 0.6%
SUTA (note: formula has a max set at maximum 14.37%)	14.370%	0.94 - 14.37%
MA Workforce Training Fund (note: formula has a max at 0.056%)	0.056%	0 - 0.056%
MA Paid Family and Medical Leave (PFML)	0.750%	0.750%
MA Sick Leave (formula set so employee earns 1 hr sick time per 30 hrs worked to a max of 40 hrs)	3.333%	1.96 - 3.33%
MA Employer Medical Assistance Contribution (EMAC) - note: formula has a max at 0.51% - for 6 years or greater in business	0.340%	0.0 - 0.34%
MA Employer Medical Assistance Contribution (EMAC) - note: formula has a max at 0.24% - for 5 years in business	0.240%	0.0 - 0.24%
MA Employer Medical Assistance Contribution (EMAC) - note: formula has a max at 0.12% - for 4 years in business	0.120%	0.0 - 0.12%

**MPA Labor Rate Breakdown -- Instructions**



INSTRUCTIONS	
Step 1	On the "Workforce Classification Rates" tab populate the header section. Fill in ALL yellow fields (referenced to the right).
Step 2	Please fill ALL yellow fields for 'Base Rate'. Please don't fill in 2nd or 3rd shift rate if not applicable
Step 3	Please fill in Fringe Benefits section. Populate ALL yellow fields
Step 4	Please fill in 'Union/Non-union Benefits' Section. Populate yellow fields with ALL appropriate/applicable benefits
Step 5	For 'Union/Non-union Benefits', please put fixed \$ amount in yellow field, OR a percentage if applicable (PLEASE DO NOT DO BOTH)
Step 6	Under 'BURDEN CALCULATION' Please populate ALL yellow fields with appropriate percentages conforming to the ranges provided
Step 7	Under 'Insurances' please populate ALL yellow fields. If you use applied percentages, please input the percentage. If instead you use amounts, please indicate the dollar amount in the yellow field, and don't fill in a percentage
Step 8	For 'Insurances', please put fixed \$ amount in yellow field, OR a percentage if applicable (PLEASE DO NOT DO BOTH)
Step 9	For additional worker classifications, copy the 'RATE' tab and repeat above steps

All yellow fields are editable. Use percentage where needed, otherwise use fixed \$ values.

Any fields that show up in red exceed what is allowed by MPA per Division I

In preparing this MPA Labor Rate Breakdown sheet, the Contractor certifies that it has reviewed the Massport Labor Rate Guidelines and prepared the sheet in accordance therewith.

By: \_\_\_\_\_

Date: \_\_\_\_\_