

PAYROLL TAXES & INSURANCE
AND SALES TAXES

**GUIDE FOR ESTIMATING PAYROLL TAXES & INSURANCE
COSTS AND SALES TAXES**

CESAM-EN-E NO. 0298

PAYROLL TAXES & INSURANCE

Includes Workmen’s Compensation & Employer’s Liability Insurance, 7.0% Federal and State Unemployment Tax, and 7.65% Social Security and Medicare. Rates are expressed as percentages of labor cost and are estimated to represent cost to the average contractor.

<u>WORK CATEGORY</u>	STATES				
	<u>AL</u>	<u>FL</u>	<u>GA</u>	<u>MS</u>	<u>TN</u>
Excavation, Grading, etc.	30%	33%	29%	28%	25%
Piles and Foundations	53%	63%	53%	49%	42%
Concrete	39%	45%	38%	36%	32%
Masonry	37%	42%	36%	34%	30%
Structural Steel	70%	83%	69%	63%	54%
Misc. & Ornamental Metals	33%	37%	33%	31%	28%
Carpentry & Millwork	40%	47%	40%	37%	33%
Metal or Composition Siding	38%	43%	37%	35%	31%
Roofing	58%	69%	57%	53%	45%
Doors & Hardware	29%	33%	29%	27%	25%
Sash & Glazing	34%	38%	33%	31%	28%
Lath & Plaster	35%	40%	35%	32%	29%
Tile, Marble & Floors	27%	31%	27%	26%	24%
Acoustical Ceiling	30%	34%	30%	28%	26%
Painting	34%	39%	34%	32%	29%

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	<u>AL</u>	<u>FL</u>	<u>GA</u>	<u>MS</u>	<u>TN</u>
Interior Partitions	40%	47%	40%	37%	33%
Elevators	26%	29%	26%	25%	23%
Sprinklers	27%	30%	27%	25%	23%
Plumbing	27%	29%	26%	25%	23%
HVAC	31%	35%	31%	29%	26%
Electrical	24%	26%	24%	23%	21%

SALES TAXES, ETC.

State Sales Tax (on Material)	4.0%	6.0%	4.0%	0.0%	6.0%
State Gross Receipts Tax (on Total Contract Amount)	-	-	-	3.63%	-
State + Local Sales Taxes:	Maxwell AFB, AL	8.0%			
	Redstone Arsenal, AL	5.5%			
	Fort McClellan, AL	5.5%			