MARCH 2026

QUICKIE SURVEY

2026 Fully Burdened Labor Costs

PMMI Business Intelligence

pmmi.org

2026 Fully Burdened Labor Costs Quickie Survey Results March 2026

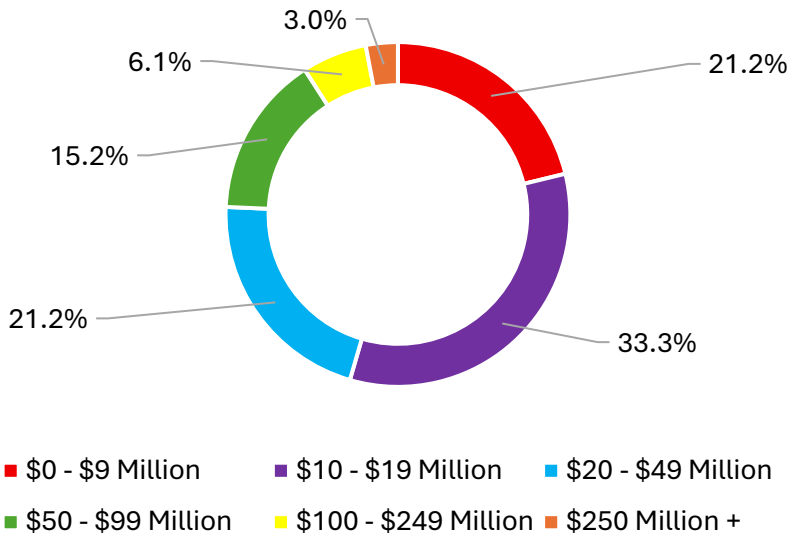
Objective: To benchmark how other member companies measure internal, fully burdened labor costs used for financial accounting, job costing, or internal project costing.

Respondents = 41

Summary

"Fully burdened labor rate" includes base wages plus applicable payroll taxes, benefits, bonuses, and overhead allocations (e.g., healthcare, retirement, insurance, training, facilities, IT, and management overhead). Average rates reported were $86.2 for Assembly Technicians, $127.0 for Controls Engineers, $125.4 for Electrical Engineers, and $115.50 for Mechanical Engineers. Almost one-third of respondents (30.3%) calculate the fully burdened rate using finance-estimated averages (average expected cost).

Annual Revenue



	Total	$0 - $9 Million	$10 - $19 Million	$20 - $49 Million	$50 - $99 Million	$100 - $249 Million	$250 Million +
Number of Respondents	33	7	11	7	5	2	1

1. **As of December 31, 2025, what is your company's average fully burdened internal cost per hour (in USD) for the following roles?**

Outliers have been removed from the results

Field	Average Rate	Count
Assembly Technician	$86.2	31
Controls Engineer	$127.0	25
Electrical Engineer	$125.4	26
Mechanical Engineer	$115.5	30

Assembly Technician

Response Average by Revenue Range		
	Average Rate	Count
$0 - $9 Million	$70.1	7
$10 - $19 Million	$79.3	11
$20 - $49 Million	$93.0	7
$50 - $99 Million	$121.3	5
$100 - $249 Million	$90.0	2
$250 Million +	$65.0	1

Controls Engineer

Response Average by Revenue Range		
	Average Rate	Count
$0 - $9 Million	$129.0	7
$10 - $19 Million	$106.1	11
$20 - $49 Million	$125.7	7
$50 - $99 Million	$163.8	5
$100 - $249 Million	$117.5	2
$250 Million +	$165.0	1

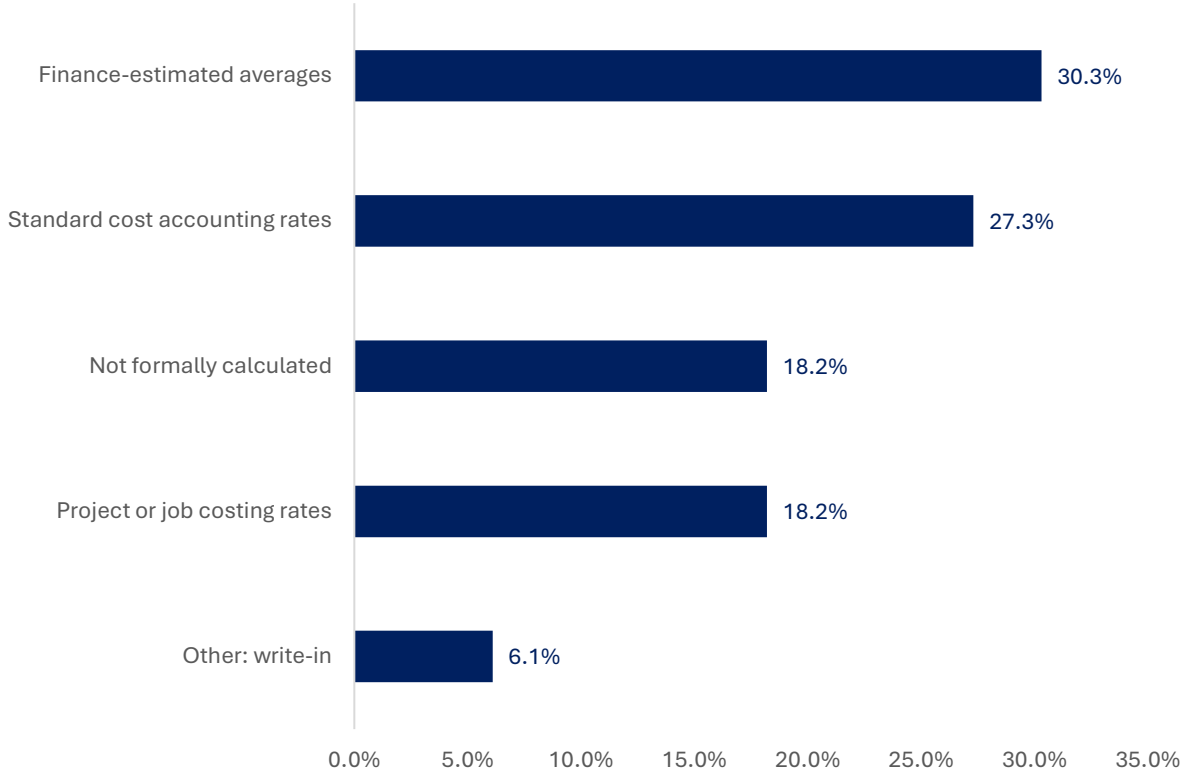
Electrical Engineer

Response Average by Revenue Range		
	Average Rate	**Count**
$0 - $9 Million	$115.5	7
$10 - $19 Million	$108.4	11
$20 - $49 Million	$130.1	7
$50 - $99 Million	$158.6	5
$100 - $249 Million	$125.0	2
$250 Million +	$145.0	1

Mechanical Engineer

Response Average by Revenue Range		
	Average Rate	**Count**
$0 - $9 Million	$94.1	7
$10 - $19 Million	$103.8	11
$20 - $49 Million	$125.5	7
$50 - $99 Million	$154.6	5
$100 - $249 Million	$130.0	2
$250 Million +	$115.0	1

2. How are fully burdened labor rates calculated at your company?



Response Percentage by Revenue Range						
	$0 - $9 Million	**$10 - $19 Million**	**$20 - $49 Million**	**$50 - $99 Million**	**$100 - $249 Million**	**$250 Million +**
Finance-estimated averages	28.6%	27.3%	57.1%	20.0%	-	-
Standard cost accounting rates	42.9%	9.1%	14.3%	40.0%	100.0%	-
Not formally calculated	14.3%	27.3%	14.3%	20.0%	-	-
Project or job costing rates	14.3%	27.3%	14.3%	-	-	100.0%
Other: write-in	-	9.1%	-	20.0%	-	-
Total	7	11	7	5	2	1

Other: Write-in (by Revenue Range)

$10 - $19 Million

- Averaged

$50 - $99 Million

- From experience and what we know about competition

PMMI Business Intelligence

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