

## Attachment L

### Work Sheets used to Calculate Pesticide Registrant (Tolerance Petitioner) Industry Labor Costs

#### PESTICIDE REGISTRANT INDUSTRY LABOR COSTS

Labor Category	Formula	Managerial	Technical	Clerical
Unloaded Hourly Rate <sup>1</sup>	= W	\$64.43	\$34.02	\$19.59
Benefits Percentage <sup>2</sup>	Lb = B/W	43%	43%	43%
Benefits per hour	B = W*Lb	\$27.83	\$14.69	\$8.46
Loaded Hourly Rate	Wb = W + B = W(1+Lb)	\$92.26	\$48.71	\$28.05
Overhead Percentage <sup>3</sup>	Lo = OH/Wb	50%	50%	50%
Overhead per hour	OH = Wb*Lo	\$46.13	\$24.36	\$14.03
Fully Loaded Hourly Rate	Wf = Wb + OH = W + B + OH	\$138.38	\$73.07	\$42.08

1. Data Source: [http://www.bls.gov/oes/current/naics4\\_325300.htm](http://www.bls.gov/oes/current/naics4_325300.htm)  
 NAICS - 541700 Research and Development in the Physical, Engineering, and Life Sciences  
 Management: 11-0000, Management Occupations  
 Technical: 19-0000, Life, Physical, and Social Science Occupations  
 Clerical: 43-0000, Office and Administrative Support Occupations  
 May 2007 data

2. Fringe benefits/wage per hour.

3. U. S. Environmental Protection Agency, *EPA Air Pollution Control Cost Manual, Sixth Edition*, EPA-452-02-001, January 2002, pg. 2-34. The loading for indirect costs is within the range of 20-70% of the load labor rate (wage + benefits) suggested in EPA guidance.