

Attachment M

Work Sheets used to Calculate IR-4 Labor Costs

This attachment is available as part of the electronic docket EPA-HQ-OPP-200-0191 and is part of the ICR's Supporting Statement.

IR-4 LABOR COSTS

Labor Category	Formula	Managerial	Technical	Clerical
Unloaded Hourly Rate ¹	= W	\$59.98	\$30.89	\$16.65
Benefits Percentage ²	Lb = B/W	43%	43%	43%
Benefits per hour	B = W*Lb	\$25.90	\$13.34	\$7.19
Loaded Hourly Rate	Wb = W + B = W(1+Lb)	\$85.88	\$44.23	\$23.84
Overhead Percentage ³	Lo = OH/Wb	50%	50%	50%
Overhead per hour	OH = Wb*Lo	\$42.94	\$22.12	\$11.92
Fully Loaded Hourly Rate	Wf = Wb + OH = W + B + OH	\$128.83	\$66.35	\$35.76

1. Data Source: http://www.bls.gov/oes/2007/may/naics4_541600.htm
 NAICS - e541600 - Management, Scientific, and Technical Consulting Services
 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.