

## Attachment N

### Work Sheets used to Calculate EPA and Federal Government Labor Costs

#### NAICS 999100

#### EPA or Federal Government

Labor Category:	Formula	Managerial	Technical	Clerical
Unloaded Hourly Rate <sup>1</sup>	= W	\$48.17	\$33.12	\$19.00
Benefits Percentage <sup>2</sup>	Lb = B/W	43%	43%	43%
Benefits per hour	B = W*Lb	\$20.71	\$14.24	\$8.17
Loaded Hourly Rate	Wb = W + B = W(1+Lb)	\$68.88	\$47.36	\$27.17
Overhead Percentage <sup>3</sup>	Lo = OH/Wb	50%	50%	50%
Overhead per hour	OH = Wb*Lo	\$34.44	\$23.68	\$13.59
Fully Loaded Hourly Rate	Wf = Wb + OH = W + B + OH	\$103.32	\$71.04	\$40.76

1. Data Source: BLS [http://www.bls.gov/oes/current/naics4\\_999100.htm](http://www.bls.gov/oes/current/naics4_999100.htm)

May 2007 data

NAICS 999100 - Federal Executive Branch

Standard Occupational Codes:

Management: 11-0000, Management Occupations

Technical: 19-0000, Life, Physical, and Social Science Occupations

Clerical: 43-0000, Office and Administrative Support Occupations

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.