

## Attachment F

### Work Sheets used to Calculate Registrant Labor Costs

This attachment is available as part of the electronic docket EPA-HQ-OPP-2008-0264  
and is part of the ICR's Supporting Statement.

#### NAICS 999100

#### EPA or Federal Government

Labor Category:	Formula	Managerial	Technical	Clerical
Unloaded Hourly Rate <sup>1</sup>	= W	\$48.61	\$26.95	\$16.27
Benefits Percentage <sup>2</sup>	Lb = B/W	43%	43%	43%
Benefits per hour	B = W*Lb	\$20.99	\$11.64	\$7.03
Loaded Hourly Rate	Wb = W + B = W(1+Lb)	\$69.60	\$38.59	\$23.30
Overhead Percentage <sup>3</sup>	Lo = OH/Wb	50%	50%	50%
Overhead per hour	OH = Wb*Lo	\$34.80	\$19.29	\$11.65
Fully Loaded Hourly Rate	Wf = Wb + OH = W + B + OH	\$104.41	\$57.88	\$34.95

1. Data Source: BLS [www.bls.gov/oes/current/naics4\\_325300.htm](http://www.bls.gov/oes/current/naics4_325300.htm)  
NAICS 325300 - Pesticide, Fertilizer, and Other Agricultural  
Chemical Manufacturing

May 2007 data

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 is the average for non farm, non federal civilian workers.

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.