

## Attachment E

### Work Sheets used to Calculate Registrant Labor Costs

This attachment is available as part of the electronic **docket EPA-HQ-OPP-2009-0887** and is part of the ICR's Supporting Statement.

#### NAICS: 325300

#### Pesticide, Fertilizer, and Other Agricultural Chemical Manufacturing

Labor Category:	Formula	Managerial	Technical	Clerical
Unloaded Hourly Rate <sup>1</sup>	= W	\$51.01	\$28.05	\$16.67
Benefits Percentage <sup>2</sup>	Lb = B/W	44%	44%	44%
Benefits per hour	B = W*Lb	\$22.20	\$12.21	\$7.26
Loaded Hourly Rate	Wb = W + B = W(1+Lb)	\$73.21	\$40.26	\$23.93
Overhead Percentage <sup>3</sup>	Lo = OH/Wb	50%	50%	50%
Overhead per hour	OH = Wb*Lo	\$36.61	\$20.13	\$11.96
Fully Loaded Hourly Rate	Wf = Wb + OH = W + B + OH	\$109.82	\$60.39	\$35.89

1. Data Source: BLS [http://www.bls.gov/oes/current/naics4\\_325300.htm](http://www.bls.gov/oes/current/naics4_325300.htm) May 2008 data  
NAICS 325300 - Pesticide, Fertilizer, and Other Agricultural Chemical Manufacturing  
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.

## Attachment E.1

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

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#### NAICS: 999100

#### Federal Executive Branch

Labor Category:	Formula	Managerial	Technical	Clerical
Unloaded Hourly Rate <sup>1</sup>	= W	\$49.96	\$33.25	\$19.14
Benefits Percentage <sup>2</sup>	Lb = B/W	44%	44%	44%
Benefits per hour	B = W*Lb	\$21.75	\$14.47	\$8.33
Loaded Hourly Rate	Wb = W + B = W(1+Lb)	\$71.71	\$47.72	\$27.47
Overhead Percentage <sup>3</sup>	Lo = OH/Wb	50%	50%	50%
Overhead per hour	OH = Wb*Lo	\$35.85	\$23.86	\$13.74
Fully Loaded Hourly Rate	Wf = Wb + OH = W + B + OH	\$107.56	\$71.58	\$41.21

1. Data Source: BLS [http://www.bls.gov/oes/current/naics4\\_999100.htm](http://www.bls.gov/oes/current/naics4_999100.htm) May 2008 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.