

## Attachment K

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

This attachment is available as part of the electronic **docket EPA-HQ-OPP-2009-0885** and is part of the ICR's Supporting Statement

#### 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.