

Attachment G

Work Sheets used to Calculate Registrant Labor Costs

This attachment is available as part of the electronic docket for EPA ICR #0276.14 available at www.regulations.gov, Docket ID No. **EPA-HQ-OPP-2009-0883**.

NAICS: 325300

Pesticide, Fertilizer, and Other Agricultural Chemical Manufacturing

Labor Category:	Formula	Managerial	Technical	Clerical
Unloaded Hourly Rate ¹	= W	\$54.96	\$28.28	\$17.37
Benefits Percentage ²	Lb = B/W	44%	44%	44%
Benefits per hour	B = W*Lb	\$23.92	\$12.31	\$7.56
Loaded Hourly Rate	Wb = W + B = W(1+Lb)	\$78.88	\$40.59	\$24.93
Overhead Percentage ³	Lo = OH/Wb	50%	50%	50%
Overhead per hour	OH = Wb*Lo	\$39.44	\$20.29	\$12.47
Fully Loaded Hourly Rate	Wf = Wb + OH = W + B + OH	\$118.32	\$60.88	\$37.40

1. Data Source: BLS http://www.bls.gov/oes/current/naics4_325300.htm May 2009 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.