

## 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](http://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 <sup>1</sup> | = W                          | \$54.96    | \$28.28   | \$17.37  |
| Benefits Percentage <sup>2</sup>  | Lb = B/W                     | 44%        | 44%       | 44%      |
| Benefits per hour                 | B = W*Lb                     | \$23.92    | \$12.31   | \$7.56   |
| Loaded Hourly Rate                | Wb = W + B =<br>W(1+Lb)      | \$78.88    | \$40.59   | \$24.93  |
| Overhead Percentage <sup>3</sup>  | 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<br>= W + B + OH | \$118.32   | \$60.88   | \$37.40  |

1. Data Source: BLS [http://www.bls.gov/oes/current/naics4\\_325300.htm](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.