

EPA ICR Number 2311.01

**ICR ATTACHMENT H
Labor Wage Formulas
For FIFRA §18 and FIFRA §24(c) ICRs**

Registrant Labor Costs *

Labor Category:	Formula	Managerial	Technical	Clerical
Unloaded Hourly Rate ¹	= W	\$55.84	\$28.25	\$17.23
Benefits Percentage ²	Lb = B/W	44%	44%	44%
Benefits per hour	B = W*Lb	\$24.35	\$12.32	\$7.51
Loaded Hourly Rate	Wb = W+B = W(1+Lb)	\$80.19	\$40.57	\$24.74
Overhead Percentage ³	Lo = OH/Wb	50%	50%	50%
Overhead per hour	OH = Wb*Lo	\$40.09	\$20.28	\$12.37
Fully Loaded Wage Rate	Wf = Wb + OH = W + B + OH	\$120.28	\$60.85	\$37.11

1. Data Source: http://www.bls.gov/oes/current/naics4_325300.htm
 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 loaded labor rate (wage + benefits) suggested in EPA guidance.
- * US Department of Labor Statistics May 2010

State Government Labor Costs *

Labor Category	Formula	Managerial	Technical	Clerical
Unloaded Hourly Rate ¹	= W	\$38.36	\$26.78	\$18.20
Benefits Percentage ²	Lb = B/W	44%	44%	44%
Benefits per hour	B = W*Lb	\$16.73	\$11.68	\$7.94
Loaded Hourly Rate	Wb = W+B = W(1+Lb)	\$55.09	\$38.46	\$26.14
Overhead Percentage ²	Lo = OH/Wb	50%	50%	50%
Overhead per hour	OH = Wb*Lo	\$27.54	\$19.23	\$13.07
Fully Loaded Wage Rate	Wf = Wb + OH = W + B + OH	\$82.63	\$57.68	\$39.20

1. Data Source: http://www.bls.gov/oes/current/naics4_999200.htm
 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 loaded labor rate (wage + benefits) suggested in EPA guidance.

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EPA (Agency) Labor Costs *

Labor Category	Formula	Managerial	Technical	Clerical
Unloaded Hourly Rate ¹	= W	\$55.64	\$33.23	\$20.06
Benefits Percentage ²	Lb = B/W	44%	44%	44%
Benefits per hour	B = W*Lb	\$24.26	\$14.49	\$8.75
Loaded Hourly Rate	Wb = W+B = W(1+Lb)	\$79.90	\$47.72	\$28.81
Overhead Percentage ³	Lo = OH/Wb	50%	50%	50%
Overhead per hour	OH = Wb*Lo	\$39.95	\$23.86	\$14.40
Fully Loaded Wage Rate	Wf = Wb + OH = W + B + OH	\$119.85	\$71.58	\$43.21

1. Data Source: http://www.bls.gov/oes/current/naics4_999100.htm
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 loaded labor rate (wage + benefits) suggested in EPA guidance.

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