

ATTACHMENT J

Work Sheets to Calculate Industry and EPA Labor Costs

INDUSTRY LABOR COSTS

Labor Category	Formula	Managerial	Technical	Clerical
Unloaded Hourly Rate ¹	= W	\$48.31	\$31.26	\$15.78
Benefits Percentage ²	Lb = B/W	43%	43%	43%
Benefits per hour	B = W*Lb	\$20.77	\$13.44	\$6.79
Loaded Hourly Rate	Wb = W + B = W(1+Lb)	\$69.08	\$44.70	\$22.57
Overhead Percentage ³	Lo = OH/Wb	50%	50%	50%
Overhead per hour	OH = Wb*Lo	\$34.54	\$22.35	\$11.28
Fully Loaded Hourly Rate	Wf = Wb + OH = W + B + OH	\$103.62	\$67.05	\$33.85

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
 May 2006 data
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.

EPA LABOR COSTS

Labor Category	Formula	Managerial	Technical	Clerical
Unloaded Hourly Rate ¹	= W	\$47.16	\$31.18	\$18.29
Benefits Percentage ²	Lb = B/W	43%	43%	43%
Benefits per hour	B = W*Lb	\$20.28	\$13.41	\$7.86
Loaded Hourly Rate	Wb = W + B = W(1+Lb)	\$67.44	\$44.59	\$26.15
Overhead Percentage ³	Lo = OH/Wb	50%	50%	50%
Overhead per hour	OH = Wb*Lo	\$33.72	\$22.29	\$13.08
Fully Loaded Hourly Rate	Wf = Wb + OH = W + B + OH	\$101.16	\$66.88	\$39.23

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
 May 2006 data
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.