**Attachment D**

**Work Sheets used to Calculate Industry Labor Costs**

This attachment is available as part of the electronic **docket EPA-HQ-OPP-2011-0766** and is part of the ICR’s Supporting Statement.

**NAICS: 325300**

**Pesticide, Fertilizer, and Other Agricultural Chemical Manufacturing**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Labor Cost 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 | $120.28 | $60.85 | $37.11 |
| = W + B + OH |

1. Data Source: BLS <http://www.bls.gov/oes/current/naics4_325300.htm> May 2010 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.