

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 <u>= W + B +</u> <u>OH</u>	\$120.28	\$60.85	\$37.11

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.