

## Attachment C

### Work Sheets used to Calculate Registrant Labor Costs

This attachment is available as part of the electronic **docket EPA-HQ-OPP-2011-0843** and is part of the ICR's Supporting Statement.

**NAICS: 325300**

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

<b>Labor Cost Category</b>	<b>Formula</b>	<b>Managerial</b>	<b>Technical</b>	<b>Clerical</b>
Unloaded Hourly Rate <sup>1</sup>	= W	\$55.84	\$28.25	\$17.23
Benefits Percentage <sup>2</sup>	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 <sup>3</sup>	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](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.

**Work Sheets used to Calculate EPA and Federal Government Labor Costs**

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**NAICS: 999100**

**Federal Executive Branch**

Labor Category:	Formula	Managerial	Technical	Clerical
Unloaded Hourly Rate <sup>1</sup>	= W	\$55.64	\$33.23	\$20.06
Benefits Percentage <sup>2</sup>	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 <sup>3</sup>	Lo = OH/Wb	50%	50%	50%
Overhead per hour	OH = Wb*Lo	\$39.95	\$23.86	\$14.40
Fully Loaded Hourly Rate	Wf = Wb + OH	\$119.85	\$71.58	\$43.21
	= W + B + OH			

1. Data Source: BLS [http://www.bls.gov/oes/current/naics4\\_999100.htm](http://www.bls.gov/oes/current/naics4_999100.htm) May 2010 data  
NAICS 999100 - Federal Executive Branch

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.