

Attachment C

Agency Labor Costs - 2009 Data

Labor Category	Formula	Managerial	Technical	Clerical
Unloaded Hourly Rate ¹	= W	\$52.19	\$34.59	\$19.70
Benefits Percentage ²	Lb = B/W	43%	43%	43%
Benefits per hour	B = W*Lb	\$22.75	\$15.08	\$8.59
Loaded Hourly Rate	Wb = W + B = W(1+Lb)	\$74.94	\$49.67	\$28.29
Overhead Percentage ³	Lo = OH/Wb	50%	50%	50%
Overhead per hour	OH = Wb*Lo	\$37.47	\$24.84	\$14.14
Fully Loaded Hourly Rate	Wf = Wb + OH = W + B + OH	\$112.42	\$74.51	\$42.43

1. Data Source: http://www.bls.gov/oes/2009/may/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 2009 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.