

Attachment L

Work Sheets used to Calculate Pesticide Registrant (Tolerance Petitioner) Industry Labor Costs

NAICS: 541710

Research and Development in the Physical, Engineering, and Life Sciences

Labor Category:	Formula	Managerial	Technical	Clerical
Unloaded Hourly Rate ¹	= W	\$72.23	\$37.38	\$21.50
Benefits Percentage ²	Lb = B/W	44%	44%	44%
Benefits per hour	B = W*Lb	\$31.84	\$16.48	\$9.48
Loaded Hourly Rate	Wb = W + B = W(1+Lb)	\$104.07	\$53.86	\$30.98
Overhead Percentage ³	Lo = OH/Wb	50%	50%	50%
Overhead per hour	OH = Wb*Lo	\$52.04	\$26.93	\$15.49
Fully Loaded Hourly Rate	Wf = Wb + OH = W + B + OH	\$156.11	\$80.79	\$46.47

1. Data Source: BLS (http://www.bls.gov/oes/current/naics5_541710.htm) May 2011 data
NAICS - 541700 Research and Development in the Physical, Engineering, and Life Sciences
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. The average for non farm, non federal civilian workers.
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.