

Attachment M

Work Sheets used to Calculate IR-4 Labor Costs

NAICS: 541600

IR-4 & Consulting

Labor Category:	Formula	Managerial	Technical	Clerical
Unloaded Hourly Rate ¹	= W	\$65.42	\$35.04	\$18.00
Benefits Percentage ²	Lb = B/W	44%	44%	44%
Benefits per hour	B = W*Lb	\$28.84	\$15.45	\$7.94
Loaded Hourly Rate	Wb = W + B = W(1+Lb)	\$94.26	\$50.49	\$25.94
Overhead Percentage ³	Lo = OH/Wb	50%	50%	50%
Overhead per hour	OH = Wb*Lo	\$47.13	\$25.24	\$12.97
Fully Loaded Hourly Rate	Wf = Wb + OH = W + B + OH	\$141.39	\$75.73	\$38.90

1. Data Source: BLS (http://www.bls.gov/oes/2011/may/naics4_541600.htm) May 2011 data
NAICS 541600 - Management, Scientific, and Technical Consulting Services

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.