

Attachment N

Work Sheets used to Calculate EPA and Federal Government Labor Costs

NAICS: 999100

EPA or Federal Government

Labor Category:	Formula	Managerial	Technical	Clerical
Unloaded Hourly Rate ¹	= W	\$55.67	\$36.02	\$20.38
Benefits Percentage ²	Lb = B/W	44%	44%	44%
Benefits per hour	B = W*Lb	\$24.54	\$15.88	\$8.98
Loaded Hourly Rate	Wb = W + B = W(1+Lb)	\$80.21	\$51.90	\$29.36
Overhead Percentage ³	Lo = OH/Wb	50%	50%	50%
Overhead per hour	OH = Wb*Lo	\$40.11	\$25.95	\$14.68
Fully Loaded Hourly Rate	Wf = Wb + OH = W + B + OH	\$120.32	\$77.85	\$44.05

1. Data Source: BLS (http://www.bls.gov/oes/current/naics4_999100.htm); May 2011 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. 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.