

## ATTACHMENT J

### Worksheets Used to Calculate Labor Costs for IPM Promoters, IPM Users, National IPM Users, and EPA

#### IPM Promoters – NAICS 541600 – Management, Scientific, and Technical Consulting Services

Labor Category:	Formula	Managerial	Technical	Clerical
Unloaded Hourly Rate <sup>1</sup>	= W	\$65.42	\$35.04	\$18.00
Benefits Percentage <sup>2</sup>	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 <sup>3</sup>	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](http://www.bls.gov/oes/2011/may/naics4_541600.htm)  
NAICS 541600 - Management, Scientific, and Technical Consulting Services  
Standard Occupational Classification (SOC):  
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

## IPM Users – NAICS 561710 – Exterminating and Pest Control Services

Labor Category:	Formula	Managerial	1st Line Supervisor	Clerical
Unloaded Hourly Rate <sup>1</sup>	= W	\$43.48	\$23.85	\$13.91
Benefits Percentage <sup>2</sup>	Lb = B/W	44%	44%	44%
Benefits per hour	B = W*Lb	\$19.17	\$10.51	\$6.13
Loaded Hourly Rate	Wb = W + B = W(1+Lb)	\$62.65	\$34.36	\$20.04
Overhead Percentage <sup>3</sup>	Lo = OH/Wb	50%	50%	50%
Overhead per hour	OH = Wb*Lo	\$31.32	\$17.18	\$10.02
Fully Loaded Hourly Rate	Wf = Wb + OH = W + B + OH	\$93.97	\$51.55	\$30.06

- Data Source: BLS [http://www.bls.gov/oes/current/naics5\\_561710.htm#b37-0000](http://www.bls.gov/oes/current/naics5_561710.htm#b37-0000)  
 NAICS 561710 - Exterminating and Pest Control Services  
 Standard Occupational Classification (SOC):  
 Management: 11-0000, Management Occupations  
 1st Line Supervisor: 37-1012, First-Line Supervisors/Managers of Landscaping,  
 Lawn Service, and Groundskeeping Workers  
 Clerical: 43-0000, Office and Administrative Support Occupations
- Fringe benefits/wage per hour. The average for non farm, non federal civilian workers.
- 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.

## National IPM Users – NAICS 311000 - Food Manufacturing

Labor Category:	Formula	Managerial	Technical	Clerical
Unloaded Hourly Rate <sup>1</sup>	= W	\$50.05	\$23.83	\$16.05
Benefits Percentage <sup>2</sup>	Lb = B/W	44%	44%	44%
Benefits per hour	B = W*Lb	\$22.07	\$10.51	\$7.08
Loaded Hourly Rate	Wb = W + B = W(1+Lb)	\$72.12	\$34.34	\$23.13
Overhead Percentage <sup>3</sup>	Lo = OH/Wb	50%	50%	50%
Overhead per hour	OH = Wb*Lo	\$36.06	\$17.17	\$11.56
Fully Loaded Hourly Rate	Wf = Wb + OH = W + B + OH	\$108.17	\$51.50	\$34.69

1. Data Source: BLS [http://www.bls.gov/oes/current/naics3\\_311000.htm](http://www.bls.gov/oes/current/naics3_311000.htm)

NAICS 311000 - Food Manufacturing

Standard Occupational Classification (SOC):

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.

**EPA – NAICS 999100 - Federal Executive Branch**

Labor Category:	Formula	Managerial	Technical	Clerical
Unloaded Hourly Rate <sup>1</sup>	= W	\$55.67	\$36.02	\$20.38
Benefits Percentage <sup>2</sup>	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 <sup>3</sup>	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](http://www.bls.gov/oes/current/naics4_999100.htm)

NAICS 999100 - Federal Executive Branch

Standard Occupational Classification (SOC):

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.