

## Attachment E

### Work Sheets used to Calculate Registrant Labor Costs

This attachment is available as part of the electronic docket **EPA-HQ-OPP-2013-0493** and is part of the ICR's Supporting Statement.

#### NAICS: 325300

#### Pesticide, Fertilizer, and Other Agricultural Chemical Manufacturing

Labor Category:	Formula	Managerial	Technical	Clerical
Unloaded Hourly Rate <sup>1</sup>	= W	\$54.34	\$28.88	\$17.23
Benefits Percentage <sup>2</sup>	Lb = B/W	44%	44%	44%
Benefits per hour	B = W*Lb	\$24.15	\$12.84	\$7.66
Loaded Hourly Rate	Wb = W + B = W(1+Lb)	\$78.49	\$41.72	\$24.89
Overhead Percentage <sup>3</sup>	Lo = OH/Wb	50%	50%	50%
Overhead per hour	OH = Wb*Lo	\$39.25	\$20.86	\$12.44
Fully Loaded Hourly Rate	Wf = Wb + OH = W + B + OH	\$117.74	\$62.58	\$37.33

1. Data Source: BLS [http://www.bls.gov/oes/current/naics4\\_325300.htm](http://www.bls.gov/oes/current/naics4_325300.htm) May 2012 data  
NAICS 325300 - Pesticide, Fertilizer, and Other Agricultural Chemical Manufacturing  
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.
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.

**Work Sheets used to Calculate EPA and Federal Government Labor Costs**

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**NAICS: 999100**

**Federal Executive Branch**

Labor Category:	Formula	Managerial	Technical	Clerical
Unloaded Hourly Rate <sup>1</sup>	= W	\$55.66	\$36.11	\$20.59
Benefits Percentage <sup>2</sup>	Lb = B/W	44%	44%	44%
Benefits per hour	B = W*Lb	\$24.74	\$16.05	\$9.15
Loaded Hourly Rate	Wb = W + B = W(1+Lb)	\$80.40	\$52.16	\$29.74
Overhead Percentage <sup>3</sup>	Lo = OH/Wb	50%	50%	50%
Overhead per hour	OH = Wb*Lo	\$40.20	\$26.08	\$14.87
Fully Loaded Hourly Rate	Wf = Wb + OH = W + B + OH	\$120.60	\$78.24	\$44.61

1. Data Source: BLS [http://www.bls.gov/oes/current/naics4\\_999100.htm](http://www.bls.gov/oes/current/naics4_999100.htm) May 2012 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.

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.