

Attachment F

Work Sheets used to Calculate Registrant Labor Costs

This attachment is available as part of the electronic docket for EPA ICR #0276.15 available at www.regulations.gov, Docket ID No. **EPA-HQ-OPP-2013-0617**.

NAICS: 325300

Pesticide, Fertilizer, and Other Agricultural Chemical Manufacturing

Labor Category:	Formula	Managerial	Technical	Clerical
Unloaded Hourly Rate ¹	= W	\$54.34	\$28.88	\$17.23
Benefits Percentage ²	Lb = B/W	44%	44%	44%
Benefits per hour	B = W*Lb	\$24.15	\$12.83	\$7.66
Loaded Hourly Rate	Wb = W + B = W(1+Lb)	\$78.49	\$41.71	\$24.89
Overhead Percentage ³	Lo = OH/Wb	50%	50%	50%
Overhead per hour	OH = Wb*Lo	\$39.24	\$20.86	\$12.44
Fully Loaded Hourly Rate	Wf = Wb + OH = W + B + OH	\$117.73	\$62.57	\$37.33

1. Data Source: BLS 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.