**EPA ICR Number 2311.02 -- Attachment H**

**Labor Wage Formulas**

**Registrant Labor Costs \***

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| **Labor Category:** | **Formula** | **Managerial** | **Technical** | **Clerical** |
| Unloaded Hourly Rate 1 | = W | $57.76 | $32.46 | $18.18 |
| Benefits Percentage 2 | Lb = B/W | 44% | 44% | 44% |
| Benefits per hour | B = W\*Lb | $25.18 | $14.15 | $7.93 |
| Loaded Hourly Rate | Wb = W+B = W(1+Lb) | $82.94 | $46.61 | $26.11 |
| Overhead Percentage 3 | Lo = OH/Wb | 50% | 50% | 50% |
| Overhead per hour | OH = Wb\*Lo | $41.47 | $23.31 | $13.05 |
| Fully Loaded Wage Rate | Wf = Wb + OH  = W + B + OH | $124.42 | $69.92 | $39.16 |
| 1. Data Source: <http://www.bls.gov/oes/current/naics4_325300.htm>   Management: 11-0000, Management Occupations  Technical: 19-0000, Life Physical, and Social Science Occupations  Clerical: 43-0000, Office and Administrative Support Occupations   1. Fringe benefits ÷ wage per hour 2. 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 loaded labor rate (wage + benefits) suggested in EPA guidance. | | | | | |

\* US Department of Labor Statistics, May 2013

**State Government Labor Costs \***

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| **Labor Category** | **Formula** | **Managerial** | **Technical** | **Clerical** |
| Unloaded Hourly Rate 1 | = W | $39.78 | $27.20 | $18.76 |
| Benefits Percentage 2 | Lb = B/W | 44% | 44% | 44% |
| Benefits per hour | B = W\*Lb | $17.34 | $11.86 | $8.18 |
| Loaded Hourly Rate | Wb = W+B = W(1+Lb) | $57.12 | $39.06 | $26.94 |
| Overhead Percentage 2 | Lo = OH/Wb | 50% | 50% | 50% |
| Overhead per hour | OH = Wb\*Lo | $28.56 | $19.53 | $13.47 |
| Fully Loaded Wage Rate | Wf = Wb + OH  = W + B + OH | $85.69 | $58.59 | $40.41 |
| 1. Data Source: <http://www.bls.gov/oes/current/naics4_999200.htm>   Management: 11-0000, Management Occupations  Technical: 19-0000, Life Physical, and Social Science Occupations  Clerical: 43-0000, Office and Administrative Support Occupations   1. Fringe benefits ÷ wage per hour 2. 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 loaded labor rate (wage + benefits) suggested in EPA guidance. | | | | |

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**EPA (Agency) Labor Costs \***

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| **Labor Category** | **Formula** | **Managerial** | **Technical** | **Clerical** |
| Unloaded Hourly Rate 1 | = W | $55.83 | $36.86 | $20.77 |
| Benefits Percentage 2 | Lb = B/W | 44% | 44% | 44% |
| Benefits per hour | B = W\*Lb | $24.34 | $16.07 | $9.06 |
| Loaded Hourly Rate | Wb = W+B = W(1+Lb) | $80.17 | $52.93 | $29.83 |
| Overhead Percentage 3 | Lo = OH/Wb | 50% | 50% | 50% |
| Overhead per hour | OH = Wb\*Lo | $40.09 | $26.47 | $14.91 |
| Fully Loaded Wage Rate | Wf = Wb + OH  = W + B + OH | $120.26 | $79.40 | $44.74 |
| 1. Data Source: <http://www.bls.gov/oes/current/naics4_999100.htm>   Management: 11-0000, Management Occupations  Technical: 19-0000, Life Physical, and Social Science Occupations  Clerical: 43-0000, Office and Administrative Support Occupations   1. Fringe benefits ÷ wage per hour 2. 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 loaded labor rate (wage + benefits) suggested in EPA guidance. | | | | |

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