

## EPA ICR Number 2311.02 -- Attachment H

### Labor Wage Formulas

#### Registrant Labor Costs \*

Labor Category:	Formula	Managerial	Technical	Clerical
Unloaded Hourly Rate <sup>1</sup>	= W	\$57.76	\$32.46	\$18.18
Benefits Percentage <sup>2</sup>	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 <sup>3</sup>	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

- Data Source: [http://www.bls.gov/oes/current/naics4\\_325300.htm](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
- Fringe benefits ÷ wage per hour
- 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 \*

Labor Category	Formula	Managerial	Technical	Clerical
Unloaded Hourly Rate <sup>1</sup>	= W	\$39.78	\$27.20	\$18.76
Benefits Percentage <sup>2</sup>	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 <sup>2</sup>	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

- Data Source: [http://www.bls.gov/oes/current/naics4\\_999200.htm](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
- Fringe benefits ÷ wage per hour
- 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

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

Labor Category	Formula	Managerial	Technical	Clerical
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Unloaded Hourly Rate <sup>1</sup>	= W	\$55.83	\$36.86	\$20.77
Benefits Percentage <sup>2</sup>	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 <sup>3</sup>	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](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

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 loaded labor rate (wage + benefits) suggested in EPA guidance.

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