

## Attachment D

### Work Sheets used to Calculate Industry Labor Costs

This attachment is available as part of the electronic **docket EPA-HQ-OPP-2015-0231** 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	\$57.76	\$32.46	\$18.18
Benefits Percentage <sup>2</sup>	Lb = B/W	45.0%	45.0%	45.0%
Benefits per hour	B = W*Lb	\$26.00	\$14.61	\$8.18
Loaded Hourly Rate	Wb = W + B = W(1+Lb)	\$83.76	\$47.07	\$26.36
Overhead Percentage <sup>3</sup>	Lo = OH/Wb	50%	50%	50%
Overhead per hour	OH = Wb*Lo	\$41.88	\$23.54	\$13.18
Fully Loaded Hourly Rate	Wf = Wb + OH = W + B + OH	\$125.64	\$70.61	\$39.55

1. Data Source: BLS [http://www.bls.gov/oes/current/naics4\\_325300.htm](http://www.bls.gov/oes/current/naics4_325300.htm) May 2013 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.