**Attachment E**

**Work Sheets used to Calculate EPA and Federal Government 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: 999100**

**Federal Executive Branch**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Labor Category: | Formula | Managerial | Technical | Clerical |
| Unloaded Hourly Rate1 | = W | $55.83 | $36.86 | $20.77 |
| Benefits Percentage2 | Lb = B/W | 45% | 45% | 45% |
| Benefits per hour | B = W\*Lb | $25.13 | $16.59 | $9.35 |
| Loaded Hourly Rate | Wb = W + B = W(1+Lb) | $80.96 | $53.45 | $30.12 |
| Overhead Percentage3 | Lo = OH/Wb | 50% | 50% | 50% |
| Overhead per hour | OH = Wb\*Lo | $40.48 | $26.73 | $15.06 |
| Fully Loaded Hourly Rate | Wf = Wb + OH  = W + B + OH | $121.44 | $80.18 | $45.18 |

1. Data Source: BLS <http://www.bls.gov/oes/current/naics4_999100.htm> May 2013 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.