

## 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 Rate <sup>1</sup>	= W	\$55.83	\$36.86	\$20.77
Benefits Percentage <sup>2</sup>	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 Percentage <sup>3</sup>	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](http://www.bls.gov/oes/current/naics4_999100.htm) May 2013 data  
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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.