

NAICS: 999100
EPA or Federal Government

Labor Category:	Formula	Managerial	Technical	Clerical
Unloaded Hourly Rate ¹	= W	\$56.54	\$37.15	\$21.15
Benefits Percentage ²	Lb = B/W	46.3%	46.3%	46.3%
Benefits per hour	B = W*Lb	\$26.19	\$17.21	\$9.80
Loaded Hourly Rate	Wb = W + B = W(1+Lb)	\$82.73	\$54.36	\$30.95
Overhead Percentage ³	Lo = OH/Wb	50%	50%	50%
Overhead per hour	OH = Wb*Lo	\$41.36	\$27.18	\$15.47
Fully Loaded Hourly Rate	Wf = Wb + OH = W + B + OH	\$124.09	\$81.53	\$46.42

1. Data Source: BLS http://www.bls.gov/oes/current/naics4_999100.htm

May 2014 data

NAICS 999100 - Federal Executive Branch

Standard Occupational Codes:

Management: 11-0000, Management Occupations
 19-0000, Life, Physical, and Social Science
 Technical: Occupations
 43-0000, Office and Administrative Support
 Clerical: Occupations

updated
 3/25/2014

2. Fringe benefits/wage per hour. The average for non-farm, non-federal civilian workers.

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.