

**ATTACHMENT H: Worksheets Used to Calculate EPA and Federal Government Labor Costs**

**NAICS: 999100**

**EPA or Federal Government**

Labor Category:	Formula	Managerial	Technical	Clerical
Unloaded Hourly Rate <sup>1</sup>	= W	\$56.54	\$37.15	\$21.15
Benefits Percentage <sup>2</sup>	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 <sup>3</sup>	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

- Data Source: BLS [http://www.bls.gov/oes/current/naics4\\_999100.htm](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 updated 4/08/2014  
 Clerical: 43-0000, Office and Administrative Support Occupations
- Fringe benefits/wage per hour. The average for non farm, non federal civilian workers.
- 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.