**ATTACHMENT G**

**Work Sheets used to Calculate Respondent & Agency Labor Costs**

This attachment is available as part of the electronic **docket EPA-HQ-OPP-2016-0122** and is part of the ICR’s Supporting Statement.

**Respondent Labor Costs**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Pesticide Registrants**1 **(NAICS: 325300)** | | | | |
| **Item** | **Formula** | **Labor Category2** | | |
| **Managerial** | **Technical** | **Clerical** |
| Unloaded Hourly Rate1 | = W | *$56.51* | *$33.43* | *$19.00* |
| Benefits Percentage3 | Lb = B/W | 46% | 46% | 46% |
| Benefits per hour | B = W\*Lb | 26.17 | 15.48 | 8.80 |
| Loaded Hourly Rate | Wb = W + B = W(1+Lb) | 82.68 | 48.91 | 27.80 |
| Overhead Percentage4 | Lo = OH/Wb | 50% | 50% | 50% |
| Overhead per hour | OH = Wb\*Lo | 41.34 | 24.46 | 13.90 |
| Fully Loaded Hourly Rate | Wf = Wb + OH = W + B + OH | **124.02** | **73.37** | **41.70** |

1. Source: Bureau of Labor Statistics, NAICS 325300 - Pesticide, Fertilizer, and Other Agricultural Chemical Manufacturing, 2014 data, Accessed March 2016, <http://www.bls.gov/oes/current/naics4_325300.htm>
2. 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

1. Total benefits/wages based on June 2014 Employer costs for employee compensation, All Civilian nonfarm workers, <http://www.bls.gov/news.release/ecec.t02.htm>
2. U.S. Environmental Protection Agency, EPA Air Pollution Control Cost Manual, Sixth Edition, EPA-452-02-001, January 2002, pp. 2-34. The loading for indirect costs is within the range of 20-70% of the loaded labor rate (wage + benefits) suggested in EPA guidance.

**Agency Labor Costs**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **EPA or Federal Government1 (NAICS: 999100)** | | | | |
| **Item** | **Formula** | **Labor Category2** | | |
| **Managerial** | **Technical5** | **Clerical** |
| Unloaded Hourly Rate1 | = W | $56.54 | $37.15 | $21.15 |
| Unloaded Yearly Wage Rate ($/year) | = W \* 2080 (52wks \* 40hrs) | n/a | $77,272 | n/a |
| Benefits Percentage3 | Lb = B/W |  | 46% |  |
| Benefits per hour | B = W\*Lb |  | $35,787 |  |
| Loaded Hourly Rate | Wb = W + B = W(1+Lb) |  | $113,059 |  |
| Overhead Percentage4 | Lo = OH/Wb |  | 50% |  |
| Overhead per hour | OH = Wb\*Lo |  | $56,530 |  |
| Fully Loaded Hourly Rate | Wf = Wb + OH = W + B + OH |  | $169,589 |  |

1. Source: Bureau of Labor Statistics, NAICS 999100 - Federal Executive Branch, 2014 data, Accessed March 2016, <http://www.bls.gov/oes/current/naics4_999100.htm>
2. 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

1. Total benefits/wages based on June 2014 Employer costs for employee compensation, All Civilian nonfarm workers, <http://www.bls.gov/news.release/ecec.t02.htm>
2. U.S. Environmental Protection Agency, EPA Air Pollution Control Cost Manual, Sixth Edition, EPA-452-02-001, January 2002, pp. 2-34. The loading for indirect costs is within the range of 20-70% of the loaded labor rate (wage + benefits) suggested in EPA guidance.
3. Only technical is used because the other labor types are not very involved in the reviewing of NOA submissions. The Fully Loaded Hourly Rate will be multiplied by the number of FTEs (full time equivalents) to get the labor cost component of the annual Agency burden.