**Attachment E**

**Work Sheet used to Calculate State (Reporting Agency) and Applicator Labor Costs**

This attachment is available as part of the electronic **docket EPA-HQ-OPP-2016-0460** and is part of the ICR’s Supporting Statement

**NAICS: 999200**

**State Government**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Labor Category: | Formula | Managerial | Technical | Clerical |
| Unloaded Hourly Rate1 | = W | $41.65  | $28.45  | $19.47  |
| Benefits Percentage2 | Lb = B/W | 46.0% | 46.0% | 46.0% |
| Benefits per hour | B = W\*Lb | $19.17  | $13.09  | $8.96  |
| Loaded Hourly Rate | Wb = W + B =W(1+Lb) | $60.82  | $41.54  | $28.43  |
| Overhead Percentage3 | Lo = OH/Wb | 50% | 50% | 50% |
| Overhead per hour | OH = Wb\*Lo | $30.41  | $20.77  | $14.22  |
| Fully Loaded HourlyRate | Wf = Wb + OH= W + B + OH | $91.23  | $62.31  | $42.65  |

1. Data Source: BLS <http://www.bls.gov/oes/current/naics4_999200.htm> May 2015 data

NAICS 999200 - State Government

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.