

**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 Rate <sup>1</sup>	= W	\$41.65	\$28.45	\$19.47
Benefits Percentage <sup>2</sup>	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 Percentage <sup>3</sup>	Lo = OH/Wb	50%	50%	50%
Overhead per hour	OH = Wb*Lo	\$30.41	\$20.77	\$14.22
Fully Loaded Hourly Rate	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](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.