**ATTACHMENT E**

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

This attachment is available as part of the electronic **docket EPA-HQ-OPP-2016-0630** and is part of the ICR’s Supporting Statement.

**Respondent Labor Costs**

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| **Pesticide Registrants (**NAICS 325300) |
|  **Item** | **Formula** | **Labor Category2** |
| **Managerial** | **Technical** | **Clerical** |
| Unloaded Hourly Rate1 |  = W | $57.78  | $32.73  | $19.62  |
| Benefits Percentage3 | Lb = B/W | 46.0% | 46.0% | 46.0% |
| Benefits per hour | B = W\*Lb | $26.59  | $15.06  | $9.03  |
| Loaded Hourly Rate | Wb = W + B = W(1+Lb) | $84.37  | $47.79  | $28.65  |
| Overhead Percentage4 | Lo = OH/Wb | 50% | 50% | 50% |
| Overhead per hour | OH = Wb\*Lo | $42.19  | $23.90  | $14.32  |
| Fully Loaded Hourly Rate | Wf = Wb + OH = W + B + OH  | **$126.56**  | **$71.69**  | **$42.97**  |

1. Source: Bureau of Labor Statistics, NAICS 325300 Pesticide, Fertilizer, and Other Agricultural Chemical Manufacturing, May 2015, <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 2015 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.

**Work Sheets used to Calculate EPA and Federal Government Labor Costs**

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**EPA and Federal Government Labor Costs**

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| **Item** | **Formula** | **Labor Category2** |
| **Managerial** | **Technical** | **Administrative** |
| Unloaded Hourly Rate1 | = W | $57.02  | $37.15  | $21.19  |
| Benefits Percentage3 | Lb = B/W | 46.0% | 46.0% | 46.0% |
| Benefits per hour | B = W\*Lb | $26.24  | $17.10  | $9.75  |
| Loaded Hourly Rate | Wb = W+B = W(1+Lb) | $83.26  | $54.25  | $30.94  |
| Overhead Percentage4 | Lo = OH/Wb | 50% | 50% | 50% |
| Overhead per hour | OH = Wb\*Lo | $41.63  | $27.12  | $15.47  |
| Fully Loaded Hourly Rate | Wf = Wb+OH = W+B+OH | **$124.89**  | **$81.37**  | **$46.41**  |
| 1. Source: Bureau of Labor Statistics, NAICS 999100 – Federal Executive Branch, May 2015, <http://www.bls.gov/oes/current/naics4_999100.htm>
2. Standard Occupational Codes:

Management: 11-0000, Management OccupationsTechnical: 19-0000, Life Physical, and Social Science OccupationsAdministrative: 43-0000, Office, Clerical and Administrative Support Occupations1. Total benefits/wages based on June 2015 Employer costs for employee compensation, All Civilian nonfarm workers, ftp://ftp.bls.gov/pub/special.requests/ocwc/ect/ececqrtn.pdf
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.
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