**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**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **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**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **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 Occupations  Technical: 19-0000, Life Physical, and Social Science Occupations  Administrative: 43-0000, Office, Clerical and Administrative Support Occupations   1. 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. | | | | |