

## Attachment F

### Work Sheets used to Calculate Registrant Labor Costs

This attachment is available as part of the electronic docket for EPA ICR #0276.16 available at [www.regulations.gov](http://www.regulations.gov), Docket ID No. **EPA-HQ-OPP-2017-0628**.

**NAICS: 325300**

**Pesticide, Fertilizer, and Other Agricultural Chemical Manufacturing**

Labor Category:	Formula	Managerial	Technical	Clerical
Unloaded Hourly Rate <sup>1</sup>	= W	\$56.84	\$30.60	\$19.92
Benefits Percentage <sup>2</sup>	Lb = B/W	46.4%	46.4%	46.4%
Benefits per hour	B = W*Lb	\$26.37	\$14.20	\$9.24
Loaded Hourly Rate	Wb = W + B = W(1+Lb)	\$83.21	\$44.80	\$29.16
Overhead Percentage <sup>3</sup>	Lo = OH/Wb	50%	50%	50%
Overhead per hour	OH = Wb*Lo	\$41.60	\$22.40	\$14.58
Fully Loaded Hourly Rate	Wf = Wb + OH = W + B + OH	\$124.81	\$67.19	\$43.74

1. Data Source: BLS [http://www.bls.gov/oes/current/naics4\\_325300.htm](http://www.bls.gov/oes/current/naics4_325300.htm) March 2016 data  
NAICS 325300 - Pesticide, Fertilizer, and Other Agricultural Chemical Manufacturing  
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.