**ATTACHMENT E:**

**WORK SHEET USED TO CALCULATE PESTICIDE INDUSTRY LABOR COSTS**

**PESTICIDE INDUSTRY LABOR COSTS**

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| --- | --- | --- | --- | --- |
| Labor Category | Formula | Managerial | Technical | Clerical |
| Unloaded Hourly Rate1 |  = W | $56.84  | $30.60  | $19.92  |
| Benefits Percentage2 | 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 Percentage3 | 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  |

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| 1. Data Source: BLS | <http://www.bls.gov/oes/current/naics4_325300.htm> |  |
|  NAICS 325300 - Pesticide, Fertilizer, and Other Agricultural Chemical Manufacturing |
|  Standard Occupational Codes: |  |  |

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|  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. The average for non-farm, non-federal civilian workers. |
| 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. |
| May 2016 data |
| Last Modified Date: September 21, 2017 |