

Attachment E

Work Sheets used to Calculate EPA and Federal Government Labor Costs

This attachment is available as part of the electronic **docket EPA-HQ-OPP-2018-0266** and is part of the ICR's Supporting Statement

NAICS: 999100

Federal Executive Branch

Labor Category:	Formula	Managerial	Technical	Clerical
Unloaded Hourly Rate ¹	= W	\$59.25	\$37.63	\$21.37
Benefits Percentage ²	Lb = B/W	46.5%	46.5%	46.5%
Benefits per hour	B = W*Lb	\$27.53	\$17.49	\$9.93
Loaded Hourly Rate	Wb = W + B = W(1+Lb)	\$86.78	\$55.12	\$31.30
Overhead Percentage ³	Lo = OH/Wb	50%	50%	50%
Overhead per hour	OH = Wb*Lo	\$43.39	\$27.56	\$15.65
Fully Loaded Hourly Rate	Wf = Wb + OH = W + B + OH	\$130.17	\$82.67	\$46.95

1. Data Source: BLS http://www.bls.gov/oes/current/naics4_999100.htm May 2017 data
NAICS 999100 - Federal Executive Branch

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.