

ATTACHMENT F

Work Sheets used to Calculate Respondent Labor Costs

This attachment is available as part of the electronic **docket EPA-HQ-OPP-2018-0418**
and is part of the ICR's Supporting Statement.

Respondent Labor Costs (States, Tribes, Territories)

State Government (NAICS 999200)				
Item	Formula	Labor Category ²		
		Managerial	Technical	Clerical
Unloaded Hourly Rate ¹	= W	\$42.17	\$29.54	\$19.88
Benefits Percentage ³	Lb = B/W	46.5%	46.5%	46.5%
Benefits per hour	B = W*Lb	\$19.60	\$13.73	\$9.24
Loaded Hourly Rate	Wb = W + B = W(1+Lb)	\$61.77	\$43.27	\$29.12
Overhead Percentage ⁴	Lo = OH/Wb	50%	50%	50%
Overhead per hour	OH = Wb*Lo	\$30.88	\$21.63	\$14.56
Fully Loaded Hourly Rate	Wf = Wb + OH = W + B + OH	\$92.65	\$64.90	\$43.68

1. Source: Bureau of Labor Statistics, NAICS 999200 – State Government, May 2017, http://www.bls.gov/oes/current/naics4_999200.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
3. Total benefits/wages based on May 2017 Employer costs for employee compensation, All Civilian nonfarm workers, <ftp://ftp.bls.gov/pub/special.requests/ocwc/ect/ececcqrtn.pdf>
4. 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 / Federal Government Labor Costs

Item	Formula	Labor Category ²		
		Managerial	Technical	Administrative
Unloaded Hourly Rate ¹	= W	\$59.10	\$38.92	\$21.93
Benefits Percentage ³	Lb = B/W	46.5%	46.5%	46.5%
Benefits per hour	B = W*Lb	\$27.46	\$18.09	\$10.19
Loaded Hourly Rate	Wb = W+B = W(1+Lb)	\$86.56	\$57.01	\$32.12
Overhead Percentage ⁴	Lo = OH/Wb	50%	50%	50%
Overhead per hour	OH = Wb*Lo	\$43.28	\$28.50	\$16.06
Fully Loaded Hourly Rate	Wf = Wb+OH = W+B+OH	\$129.84	\$85.51	\$48.18

1. Source: Bureau of Labor Statistics, NAICS 999100 – Federal Executive Branch, May 2017, 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
3. Total benefits/wages based on May 2017 Employer costs for employee compensation, All Civilian nonfarm workers, <ftp://ftp.bls.gov/pub/special.requests/ocwc/ect/ececqrtn.pdf>
4. 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.