

ANNUAL PROCESSOR

CRAB ECONOMIC DATA REPORT (EDR) CALENDAR YEAR 2014

This form can be downloaded from

<http://alaskafisheries.noaa.gov>



PUBLIC REPORTING BURDEN STATEMENT

Public reporting burden for this collection of information is estimated to average 10 hours per response, including time for reviewing the instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden to Assistant Regional Administrator, Sustainable Fisheries Division, NOAA National Marine Fisheries Service, P.O. Box 21668, Juneau, AK 99802-1668.

ADDITIONAL INFORMATION

Before completing this form, please note the following: 1) Notwithstanding any other provision of law, no person is required to respond to, nor shall any person be subject to a penalty for failure to comply with, a collection of information subject to the requirements of the Paperwork Reduction Act, unless that collection of information displays a currently valid OMB Control Number; 2) This information is mandatory and is required to manage commercial fishing efforts for crab under 50 CFR part 680 and under section 402(a) of the Magnuson-Stevens Act (16 U.S.C. 1801, *et seq.*) And 16 U.S.C. 1862(j); 3) Responses to this information request are confidential under section 402(b) of the Magnuson-Stevens Act. They are also confidential under NOAA Administrative Order 216-100, which sets forth procedures to protect confidentiality of fishery statistics.

ANNUAL PROCESSOR CRAB EDR

Introduction

This report collects information on Bering Sea and Aleutian Islands Management Area (BSAI) crab operations, including Western Alaska Community Development Quota Program (CDQ) crab fisheries. These fisheries are referred to as Crab Rationalization fisheries (CR fisheries). Pursuant to the legislation, the data and identifiers will also be used for program enforcement and determination of qualification for quota shares. Consequently, identifiers and data will be disclosed to NOAA Enforcement, NOAA General Counsel, the Antitrust Division of the Department of Justice, the Federal Trade Commission, and NOAA Restricted Access Management Program.

You have received this form because our records show that you are either the owner of a Shore-based processing facility that participated in the BSAI crab fisheries in the past, operated such a facility under lease, or held a Registered Crab Receiver (RCR) permit. **You are required to submit the Certification Pages (pages 3 and 4) and any additional information requested in the Economic Data Report (EDR). Failure to submit an EDR form when required may result in delay or denial of any and all federal fishery permit applications.**

To make sure that each company is consistently and accurately completing the EDR, random audits will be performed by a qualified accountant on some of the EDRs for a subset of the crab fishery participants. This step will ensure that the data can be relied upon to produce accurate and reliable information for the Alaska crab fisheries.

Auditors will verify records by comparing specific elements of the report with your accounting records. To make this activity as efficient and non-intrusive as possible, we suggest that you:

1. Keep a copy of the completed EDR or certification pages you submit to the Data Collection Agent (DCA). Copy and attach extra sheets as needed.
2. Keep a file that has all of the supporting information used in the preparation of the EDR.
3. Make sure that the EDR agrees to the company's highest level of financial information. For this purpose, the highest level of financial information is defined in order as:
 - a. Audited financial statements
 - b. Reviewed financial statements
 - c. Compiled financial statements
 - d. Tax returns.

Record only whole numbers. Round up dollar figures to the next highest dollar.

If YOUR label address is incorrect or missing, please correct the error on the label or print your permanent name and address here.

Processing Facility Name
Company Name
Street address or P.O. Box Number
City, State, and Zip Code

NOTE:

Any owner or leaseholder of a shoreside or stationary floating processing facility, or a holder of a registered crab receiver (RCR) permit, that processed, custom processed, or obtained custom processing for CR crab, in a Crab Rationalization (CR) fishery during the previous calendar year must submit a completed Annual Processor Crab Economic Data Report (EDR) following the instructions in this form. The completed EDR and/or EDR certification pages must be submitted to the Data Collection Agent (DCA) for each calendar year on or before July 31 of the following year, electronically or at the address provided on the form.

Definition of "Leaseholder": For the purpose of defining the persons responsible for submitting the EDR, a Leaseholder is a person, other than the owner of the facility for which the EDR is required, who: was identified as the leaseholder, in a written lease, of the processing facility, **OR** paid expenses of the processing facility, **OR** claimed expenses for the processing facility as a business expense on schedule C of his/her Federal Income Tax Return, or on a State Income Tax Return.

Mail or FAX Certification Pages or Entire EDR by July 31 to:

Pacific States Marine Fisheries Commission 205 SE Spokane, Suite 100 Portland, OR 97202 Email: alaska_crab@psmfc.org FAX Number: 503-595-3450 For more information or if you have questions, please call toll free 1-877-741-8913
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CERTIFICATION PAGE – 1 of 2

This is a **required form**. Provide all information requested below.

Processing Facility Information	
Facility Name	
Registered Crab Receiver (RCR) Permit Number	ADF&G Processor Code (F Code)

Shoreside Processors	
Physical Location of Land-based Plant (street address, city, state, zip code)	
Borough Assessed Value of Plant and Equipment (\$)Year Assessed:	Current Estimated Value of Plant and Equipment (\$)

Stationary Floating Processors	
USCG Documentation Number	
Current Estimated Market Value of Processing Facility Plant and Equipment (\$)	Replacement Value of Processing Facility Plant and Equipment (\$)

Owner Information		
Name of company, partnership, or sole proprietorship		
Business Telephone Number	Business FAX Number	Business E-mail address, if available

Leaseholder Information (if applicable)		
Name of company, partnership, or sole proprietorship		
Business Telephone Number	Business FAX Number	Business E-mail address, if available

NOTE: Any owner or leaseholder may appoint a designated representative to respond to questions in the EDR. The designated representative is the primary contact person for the DCA on issues relating to data required in the EDR.

Person Completing this Report (check one)		
<input type="checkbox"/> Owner (If your name and address are the same name and address provided in the Owner Information block above, the information does not need to be repeated here)		
<input type="checkbox"/> Leaseholder (If your name and address are the same name and address provided in the Leaseholder Information block above, the information does not need to be repeated here)		
<input type="checkbox"/> Designated Representative (complete information below)		
Name		Title
Business Number Telephone	Business FAX Number	Business E-mail address (if available)

CERTIFICATION PAGE – 2 of 2

Select one of the following statements and provide any requested information. Check one box below.

<input type="checkbox"/> 1. You are the Processor owner, and you processed BSAI crab in the above described plant during the 2014 calendar year. Complete and submit entire EDR for the 2014 calendar year.	
<input type="checkbox"/> 2. You were the Processor leaseholder, and you operated the above described Processor, and you processed BSAI crab during the 2014 calendar year. Complete and submit entire EDR for the 2014 calendar year.	
<input type="checkbox"/> 3. You are the Processor owner, and you leased a portion of your IPQ to another party, and processed BSAI crab in the above described Processor during the 2014 calendar year. Provide the name, address, and telephone number of the person to whom you leased the IPQ during the 2014 calendar year below. Complete and submit entire EDR for the 2014 calendar year.	
<input type="checkbox"/> 4. You are the Registered Crab Receiver and purchased CR crab delivered to and custom processed for you by one or more processing facilities, and you did not process CR crab in a facility that you operated . Complete and submit entire EDR for the 2014 calendar year.	
<input type="checkbox"/> 5. You are the Processor owner, and you leased all of your IPQ to another party, and you processed no BSAI crab in the above described Processor. Provide the name, address, and telephone number of the person to whom you leased the IPQ during the 2014 calendar year. Complete and submit the EDR Certification Pages only.	
<input type="checkbox"/> 6. You are the Processor owner, and no one processed BSAI crab in the above described Processor during the 2014 calendar year. Complete and submit the EDR Certification Pages only.	
Buyer/Leaseholder Information (if applicable)	
Buyer/Leaseholder Name	
Business address	
Telephone No (include area code)	Date of Sale or Lease (day/month/2014)

Read the following statement, and sign and date the box below:

I certify under penalty of perjury that I have reviewed all the information in this report and that it is true and complete to the best of my knowledge.	
Signature	Date signed

Instructions for completing this EDR Form

- Provide all information requested in each section.
- Record only whole numbers, and round all decimal values up.
- Record a zero (0) or not applicable (N/A) where appropriate, and do not skip any questions or leave any data entry cells blank.
- Submit the completed certification and EDR form as required on or before the reporting deadline of **July 31**. All information reported must be current and complete as of the date of submission, including post-season adjustments and settlements.

Table A: Bering Sea and Aleutian Islands Crab Rationalization (CR) Program Fisheries

CR Fishery Code	CR Fishery	Geographic Area
BBR	Bristol Bay red king crab (<i>Paralithodes camtschaticus</i>)	in waters of the EEZ with a northern boundary of 58° 30' N. lat., a southern boundary of 54° 36' N. lat., and a western boundary of 168° W. long. and including all waters of Bristol Bay.
BSS	Bering Sea Snow crab (<i>Chionoecetes opilio</i>)	in waters of the EEZ with a northern and western boundary of the Maritime Boundary Agreement Line as that line is described in the text of and depicted in the annex to the Maritime Boundary Agreement between the United States and the Union of Soviet Socialist Republics signed in Washington, June 1, 1990, and as the Maritime Boundary Agreement Line as depicted on NOAA Chart No. 513 (6th edition, February 23, 1991) and NOAA Chart No. 514 (6th edition, February 16, 1991) with a southern boundary of 54° 30' N. lat. to 171° W. long., and then south to 54° 36' N. lat.
EAG	Eastern Aleutian Islands golden king crab (<i>Lithodes aequispinus</i>)	in waters of the EEZ with an eastern boundary the longitude of Scotch Cap Light (164° 44' W. long.) to 53° 30' N. lat., then West to 165° W. long. a western boundary of 174° W. long., and a northern boundary of a line from the latitude of Cape Sarichef (54° 36' N. lat.) westward to 171° W. long., then north to 55° 30' N. lat., then west to 174° W. long.
WAG	Western Aleutian Islands golden king crab (<i>Lithodes aequispinus</i>)	in waters of the EEZ with an eastern boundary the longitude 174° W. long., a western boundary the Maritime Boundary Agreement Line as that line is described in the text of and depicted in the annex to the Maritime Boundary Agreement between the United States and the Union of Soviet Socialist Republics signed in Washington, June 1, 1990, and as the Maritime Boundary Agreement Line as depicted on NOAA Chart No. 513 (6th edition, February 23, 1991) and NOAA Chart No. 514 (6th edition, February 16, 1991), and a northern boundary of a line from the latitude of 55°30' N. lat., then west to the U.S.-Russian Convention line of 1867.
EBT	Eastern Bering Sea Tanner crab (<i>Chionoecetes bairdi</i>)	in waters of the EEZ a western boundary the longitude of 166° W. long a northern boundary of the Maritime Boundary Agreement Line as that line is described in the text of and depicted in the annex to the Maritime Boundary Agreement between the United States and the Union of Soviet Socialist Republics signed in Washington, June 1, 1990, and as the Maritime Boundary Agreement Line as depicted on NOAA Chart No. 513 (6th edition, February 23, 1991) and NOAA Chart No. 514 (6th edition, February 16, 1991) a southern boundary of 54° 36' N. lat.

WBT	Western Bering Sea Tanner crab (<i>Chionoecetes bairdi</i>)	In waters of the EEZ with: an eastern boundary the longitude of 166° W. long., a northern and western boundary of the Maritime Boundary Agreement Line as that line is described in the text of and depicted in the annex to the Maritime Boundary Agreement between the United States and the Union of Soviet Socialist Republics signed in Washington, June 1, 1990, and as the Maritime Boundary Agreement Line as depicted on NOAA Chart No. 513 (6th edition, February 23, 1991) and NOAA Chart No. 514 (6th edition, February 16, 1991) a southern boundary of 54°30'N. lat. To 171° W. long., and then south to 54°36' N. lat.
PIK	Pribilof red king and blue king crab (<i>Paralithodes camtshaticus</i> and <i>P. platypus</i>)	In waters of the EEZ with: a northern boundary of 58° 30' N. lat., an eastern boundary of 168° W. long., a southern boundary line from 54° 36' N. lat., 168° W. long., to 54° 36' N. lat., 171° W. long., to 55° 30' N. lat., 171° W. long., to 55° 30' N. lat., 173° 30' E. lat., and then westward to the Maritime Boundary Agreement Line as that line is described in the text of and depicted in the annex to the Maritime Boundary Agreement between the United States and the Union of Soviet Socialist Republics signed in Washington, June 1, 1990, and as the Maritime Boundary Agreement Line as depicted on NOAA Chart No. 513 (6th edition, February 23, 1991) and NOAA Chart No. 514 (6th edition, February 16, 1991).
SMB	St. Matthew blue king crab (<i>Paralithodes platypus</i>)	in waters of the EEZ with a northern boundary of 62° N. lat., a southern boundary of 58°30' N. lat., and a western boundary of the maritime Boundary Agreement Line as that line is described in the text of and depicted in the annex to the Maritime Boundary Agreement between the United States and the Union of Soviet Socialist Republics signed in Washington, June 1, 1990, and as the Maritime Boundary Agreement Line as depicted on NOAA Chart No. 513 (6th edition, February 23, 1991) and NOAA Chart No. 514 (6th edition, February 16, 1991).
WAI	Western Aleutian Islands red king crab (<i>Paralithodes camtshaticus</i>)	In waters of the EEZ with: an eastern boundary the longitude 179° W. long., a western boundary of the Maritime Boundary Agreement Line as that line is described in the text of and depicted in the annex to the Maritime Boundary Agreement between the United States and the Union of Soviet Socialist Republics signed in Washington, June 1, 1990, and as the Maritime Boundary Agreement Line as depicted on NOAA Chart No. 513 (6th edition, February 23, 1991) and NOAA Chart No. 514 (6th edition, February 16, 1991), and a northern boundary of a line from the latitude of 55°30' N. lat., then west to the Maritime Boundary Agreement Line as that line is described in the text of and depicted in the annex to the Maritime Boundary Agreement between the United States and the Union of Soviet Socialist Republics signed in Washington, June 1, 1990, and as the Maritime Boundary Agreement Line as depicted on NOAA Chart No. 513 (6th edition, February 23, 1991) and NOAA Chart No. 514 (6th edition, February 16, 1991).

Table B: Quota Type

Quota Type Code	CR Quota Types
CVO-A	Catcher Vessel Owner Class A IFQ, all Regions
CVO-B	Catcher Vessel Owner Class B IFQ
CPO	Catcher Processor Owner IFQ
CVC	Catcher Vessel Crew IFQ
CPC	Catcher Processor Crew IFQ
CDQ	Community Development Quota
ACA-WAG	Adak Community Allocation Western Aleutian Island Golden king crab IFQ

Table C. Crab Species Codes

Species Code	Common Name	Scientific Name
921	Red king crab	<i>Paralithodes camtschaticus</i>
922	Blue king crab	<i>Paralithodes platypus</i>
923	Golden (brown) king crab	<i>Lithodes aequispinus</i>
931	Tanner crab	<i>Chionoecetes bairdi</i>
932	Snow crab	<i>Chionoecetes opilio</i>

Table D. Crab Product Codes Used for EDRs

Code	Description
01	Whole crab
80	Crab sections
81	Crab meats
82	Crab claws
83	Crab tails
84	Crab legs
97	Other crab product (specify)

Table E. Crab Process Codes.

(1) If multiple processes were used during a crab fishery, record the information for each process on a separate line.

(2) If more than one of the following processes was used to create a specific product (such as brined and frozen crab, or cooked and frozen crab) you may enter more than one process code in the process code box for that product.

Process Code	Description
00	Other (specify):
01	Raw
02	Plate frozen/Blast frozen
03	Brined/frozen
07	Live

Table F. Box Size Codes

Code	Description
Small	Boxes 15 pounds or smaller
Large	Boxes larger than 15 pounds

1. CR Crab Product Sales

In Tables 1a and 1b below, report calendar year crab product sales from CR fisheries. Report sales to **affiliated** entities (Table 1a) and to **unaffiliated** entities (Table 1b) for each combination of crab species, product, process, and box size sold. Do not include sales of crab product produced from fisheries other than CR crab fisheries.

For further details on the definition of "Affiliation" refer to the federal regulations at 50 CFR part 680.2.

Species Code: Record the species codes from Table C for CR crab product sold in 2014.

Product Code: Record the product codes from Table D for each product.

Process Code: Record the process codes from Table E. If more than one process was used to create a specific crab product form (such as cooked *and* frozen crab sections), enter more than one process code in the process code box for that product.

Box Size Code: Record the box size category code from Table F for each product sold.

For each unique product combination of CR crab species, product code, process code(s), and box size code identified using the codes listed in Tables C-F that was sold during 2014, report the following:

Finished Pounds: Record the total finished pounds of each product sold.

Gross First Wholesale Revenue: Record the amount you received for each product sold. Do not include any additional payment you received to cover any shipping, handling, or storage costs associated with the sale beyond the FOB port. Adjust all revenues to FOB Alaska-equivalent value. Do not deduct any broker fees, taxes paid, royalties for IPQ, or other fees or charges.

Table 1a: CR Crab Sales to Affiliated Entities

Species Code	Product Code	Process Code	Box Size Code	Finished Pounds	Revenue
				lbs	\$
				lbs	\$
				lbs	\$
				lbs	\$
				lbs	\$
				lbs	\$
				lbs	\$
				lbs	\$
				lbs	\$
				lbs	\$
				lbs	\$
				lbs	\$
				lbs	\$

Table 1b: CR Crab Sales to Unaffiliated Entities

Species Code	Product Code	Process Code	Box Size Code	Finished Pounds	Revenue
				lbs	\$
				lbs	\$
				lbs	\$
				lbs	\$
				lbs	\$
				lbs	\$
				lbs	\$
				lbs	\$
				lbs	\$
				lbs	\$
				lbs	\$
				lbs	\$
				lbs	\$
				lbs	\$

2. CR Crab Custom Processing Services Provided, by CR Fishery

In Table 2 below, record processed output and revenue received for custom processing of CR crab performed for other crab buyers during the previous calendar year, by product code and process code for each CR Fishery Code in which custom processing was provided.

CR Fishery Code: Record the code from Table A for each CR fishery in which you provided custom processing services. If you produced multiple custom products within a CR fishery, record information for each on separate lines.

Product Code: Record the product codes from Table D for each product.

Process Code: Record the process codes from Table E. If more than one process was used to create a specific crab product form (such as cooked *and* frozen crab sections) enter more than one process code in the process code box for that product.

For each CR fishery and unique combination of product code and process code(s) identified using the codes listed in Tables D and E produced as custom processing, report the following:

Raw Pounds: Record the total raw pounds of CR crab provided by RCRs receiving custom processing services from this processing facility.

Finished Pounds: Record the total pounds of output for each custom processed product.

Custom Processing Revenue: Record the revenue received for custom processing the specified products.

Table 2: Custom Processing Services Provided

CR Fishery Code	Product Code	Process Code(s)	Raw Pounds	Finished Pounds	Custom Processing Revenue
			lbs	lbs	\$
			lbs	lbs	\$
			lbs	lbs	\$
			lbs	lbs	\$
			lbs	lbs	\$
			lbs	lbs	\$
			lbs	lbs	\$
			lbs	lbs	\$
			lbs	lbs	\$

3. Raw CR Crab Purchases from Delivering Vessels, by CR Fishery and Quota Type

In Table 3 below, record the following information on raw crab purchases from delivering vessels during the previous calendar year, by CR Fishery Code and fishing quota type. Use the CR Fishery codes from Table A and Quota Type codes from Table B.

Raw Pounds Purchased

Record the total pounds of raw crab purchased.

Gross Payment

Record total gross value of raw crab purchases, including all post-season adjustments paid to sellers as of the date of submitting this EDR.

Table 3: Raw Crab Purchases, by CR Fishery and Quota Type

CR Fishery Code	Quota Type	Raw Pounds Purchased	Gross Payment
		lbs	\$
		lbs	\$
		lbs	\$
		lbs	\$
		lbs	\$
		lbs	\$
		lbs	\$
		lbs	\$
		lbs	\$
		lbs	\$
		lbs	\$
		lbs	\$
		lbs	\$
		lbs	\$
		lbs	\$
		lbs	\$
		lbs	\$
		lbs	\$
		lbs	\$

4. CR Crab Custom Processing Services Purchased, by CR Fishery

In Table 4 below, record the following information on custom crab processing provided for you by processors during the previous calendar year, by product code and process code for each CR Fishery Code in which custom processing was purchased.

CR Fishery Code: Record the code from Table A for each CR fishery in which you purchased custom processing services. If you received multiple custom products within a CR fishery, record information for each on separate lines.

Product Code: Record the product codes from Table D for each product.

Process Code: Record the process codes from Table E. If more than one process was used to create a specific crab product form (such as cooked *and* frozen crab sections) enter more than one process code in the process code box for that product.

For each CR fishery and unique combination of product code and process code(s) identified using the codes listed in Tables D and E produced as custom processing, report the following:

Raw Pounds: Record the total raw pounds of CR crab provided to processors providing custom processing services

Finished Pounds: Record the total pounds of output for each custom processed product.

Processing Fee: Record the payment made to custom processors for each crab product.

Table 4: Custom Processing Services Purchased

CR Fishery Code	Product Code	Process Code	Raw Pounds	Finished Pounds	Processing Fee
			lbs	lbs	\$
			lbs	lbs	\$
			lbs	lbs	\$
			lbs	lbs	\$
			lbs	lbs	\$
			lbs	lbs	\$
			lbs	lbs	\$
			lbs	lbs	\$
			lbs	lbs	\$
			lbs	lbs	\$

5. CR Crab Processing Quota Costs, by CR Fishery Market-Value and Negotiated-Price Transfers Only

In Table 5 below, record the total pounds and monetary cost for transfers of crab individual processing quota (IPQ) pounds received for your use in purchasing landed CR crab during the previous calendar year, by CR fishery. Use the CR Fishery codes from Table A.

Include only transfers of quota for which you paid the only monetary compensation, based on the market value or a price negotiated between you and the quota holder(s). Do **not** include quota transfers for which:

- payment was based on a nominal (or non-negotiated) price, **or**
- non-monetary or in-kind compensation was included in the transaction, in addition to transferred quota pounds and monetary payment, **or**
- you did not use the quota pounds for crab processed by this vessel or purchased from delivering vessels by the end of the season, or re-transferred the quota pounds for use by another vessel.

For all market-value and/or negotiated-price quota transfers, report the following:

Pounds Transferred: Record the total pounds of transferred crab individual processing quota (IPQ) pounds acquired for your use in purchasing landed CR crab during the previous calendar year.

Total Cost: Record the total gross cost paid as monetary compensation, before taxes or fees are deducted. Include all post-season adjustments paid as of the date of submitting this EDR, but do not report any payments not paid by this date.

Table 5: CR Crab Processing Quota (IPQ) Costs

CR Fishery Code	IPQ Costs	
	Pounds Transferred	Total Cost
BBR	lbs	\$
BSS	lbs	\$
EAG	lbs	\$
WAG	lbs	\$
EBT	lbs	\$
WBT	lbs	\$
SMB	lbs	\$
PIK	lbs	\$
WAI	lbs	\$

6: Crab Processing Labor Cost, by CR Fishery

In Table 6 below, record the following information about labor costs associated with crab processing, by CR fishery: Use the CR Fishery codes from Table A.

Total Man-Hours: Record the sum of all hours worked by crab processing workers for each CR fishery.

Total Labor Payment: Record the total gross wages paid to crab processing workers in each CR fishery. Include wages and bonuses only for the processing workers included above. Do not count any payments to salaried employees (these will be recorded in Section 7).

Computed Average Hourly Wage (web form only): Please inspect the Average Hourly Wage (automatically computed by this form) to ensure that the values reported for Total Man-Hours and Total Labor Payment result in an average wage rate that is representative of wages paid by your company to processing employees in CR crab fisheries.

Table 6: Crab Processing Labor Cost

CR Fishery Code	Crab Processing Labor		
	Total Man-Hours	Total Labor Payment	Computed Average Hourly Wage
BBR	hrs	\$	\$/hr
BSS	hrs	\$	\$/hr
EAG	hrs	\$	\$/hr
WAG	hrs	\$	\$/hr
EBT	hrs	\$	\$/hr
WBT	hrs	\$	\$/hr
SMB	hrs	\$	\$/hr
PIK	hrs	\$	\$/hr
WAI	hrs	\$	\$/hr

7: General Non-processing Labor Expenses, Annual

In Table 7 below, record the total previous calendar year expenditure on wages and salaries for foremen, managers, administrative, personnel, and other non-processing labor.

For all non-processing personnel employed during the year, report the following:

Number of Employees: Report the number persons employed in non-processing positions at the processing facility during the previous calendar year. Include foremen, managers, administrative, and other personnel not primarily employed as processing line laborers.

Salaries and wages: Total calendar year gross wages for non-processing employees as described above. Do not include non-wage benefits, payroll taxes, training costs, or other costs of employment.

Table 7: General Non-processing Labor Expenses, Annual

Number Of Non-Processing Employees	Total Wages And Salaries
	\$

NOTES