

NAICS: 999300**May 2018 data****Local Government**

Labor Category:	Formula	Managerial	Technical	Clerical
Unloaded Hourly Rate ¹	= W	\$44.63	\$32.69	\$20.33
Benefits Percentage ²	Lb = B/W	45.8%	45.8%	45.8%
Benefits per hour	B = W*Lb	\$20.44	\$14.97	\$9.31
Loaded Hourly Rate	Wb = W + B = W(1+Lb)	\$65.07	\$47.66	\$29.64
Overhead Percentage ³	Lo = OH/Wb	50%	50%	50%
Overhead per hour	OH = Wb*Lo	\$32.54	\$23.83	\$14.82
Fully Loaded Hourly Rate	Wf = Wb + OH	\$97.61	\$71.49	\$44.46

¹Bureau of Labor Statistics, US Department of Labor.<http://www.bls.gov/oes/current/naics4>²Bureau of Labor Statistics, US Department of Labor. Benefits represent approximately 45.8% of unloaded wa³Overhead is 50% of the loaded wage rate based on the EPA guideline of 20-70%.**NAICS: 999100****May 2018 data****EPA or Federal Government**

Labor Category:	Formula	Managerial	Technical	Clerical
Unloaded Hourly Rate ¹	= W	\$60.42	\$39.89	\$22.33
Benefits Percentage ²	Lb = B/W	45.8%	45.8%	45.8%
Benefits per hour	B = W*Lb	\$27.67	\$18.27	\$10.23
Loaded Hourly Rate	Wb = W + B = W(1+Lb)	\$88.09	\$58.16	\$32.56
Overhead Percentage ³	Lo = OH/Wb	50%	50%	50%
Overhead per hour	OH = Wb*Lo	\$44.05	\$29.08	\$16.28
Fully Loaded Hourly Rate	Wf = Wb + OH	\$132.14	\$87.24	\$48.84

¹Bureau of Labor Statistics, US Department of Labor.<http://www.bls.gov/oes/current/naics4>²Bureau of Labor Statistics, US Department of Labor. Benefits represent approximately 45.8% of unloaded wa³Overhead is 50% of the loaded wage rate based on the EPA guideline of 20-70%.

[999300.htm](#)

ge rates, based on total benefits for all civilian non-farm workers

[http://www.!](http://www.)

[999100.htm](#)

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