

## Attachment E: Worksheets Used to Calculate Labor Costs (OMB Control 2070-0142; EPA ICR 1693.09)

**NAICS: 325300**

### **Pesticide Registrants**

Labor Category:	Formula	Managerial	Technical	Clerical
Unloaded Hourly Rate <sup>1</sup>	= W	\$57.78	\$32.73	\$19.62
Benefits Percentage <sup>2</sup>	Lb = B/W	46.0%	46.0%	46.0%
Benefits per hour	B = W*Lb	\$26.59	\$15.06	\$9.03
Loaded Hourly Rate	Wb = W + B = W(1+Lb)	\$84.37	\$47.79	\$28.65
Overhead Percentage <sup>3</sup>	Lo = OH/Wb	50%	50%	50%
Overhead per hour	OH = Wb*Lo	\$42.19	\$23.90	\$14.32
Fully Loaded Hourly Rate	Wf = Wb + OH = W + B + OH	\$126.56	\$71.69	\$42.97

1. Data Source: BLS [http://www.bls.gov/oes/current/naics4\\_325300.htm](http://www.bls.gov/oes/current/naics4_325300.htm)  
NAICS 325300 - Pesticide, Fertilizer, and Other Agricultural Chemical  
Manufacturing

**May 2015 data**

Last Modified Date: March 30,  
2016

#### 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. 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.

**NAICS: 999100**  
**EPA or Federal Government**

Labor Category:	Formula	Managerial	Technical	Clerical
Unloaded Hourly Rate <sup>1</sup>	= W	\$57.02	\$37.15	\$21.19
Benefits Percentage <sup>2</sup>	Lb = B/W	46.0%	46.0%	46.0%
Benefits per hour	B = W*Lb	\$26.24	\$17.10	\$9.75
Loaded Hourly Rate	Wb = W + B = W(1+Lb)	\$83.26	\$54.25	\$30.94
Overhead Percentage <sup>3</sup>	Lo = OH/Wb	50%	50%	50%
Overhead per hour	OH = Wb*Lo	\$41.63	\$27.12	\$15.47
Fully Loaded Hourly Rate	Wf = Wb + OH = W + B + OH	\$124.89	\$81.37	\$46.41

1. Data Source: BLS [http://www.bls.gov/oes/current/naics4\\_999100.htm](http://www.bls.gov/oes/current/naics4_999100.htm)

NAICS 999100 - Federal Executive Branch

Standard Occupational Codes:

Management: 11-0000, Management Occupations  
19-0000, Life, Physical, and Social Science

Technical: Occupations  
43-0000, Office and Administrative Support

Clerical: 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.

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