

EPA ICR Number 2311.03

ICR ATTACHMENT G

Labor Wage Formulas

Registrant Labor Costs *

Labor Category:	Formula	Managerial	Technical	Clerical
Unloaded Hourly Rate ¹	= W	\$56.84	\$30.60	\$19.92
Benefits Percentage ²	Lb = B/W	46.4%	46.4%	46.4%
Benefits per hour	B = W*Lb	\$26.37	\$14.20	\$9.24
Loaded Hourly Rate	Wb = W+B = W(1+Lb)	\$83.21	\$44.80	\$29.16
Overhead Percentage ³	Lo = OH/Wb	50%	50%	50%
Overhead per hour	OH = Wb*Lo	\$41.60	\$22.40	\$14.58
Fully Loaded Wage Rate	Wf = Wb + OH = W + B + OH	\$124.81	\$67.19	\$43.74

- Data Source: http://www.bls.gov/oes/current/naics4_325300.htm
 Management: 11-0000, Management Occupations
 Technical: 19-0000, Life Physical, and Social Science Occupations
 Clerical: 43-0000, Office and Administrative Support Occupations
- Fringe benefits ÷ wage per hour
- 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 loaded labor rate (wage + benefits) suggested in EPA guidance.

* US Department of Labor Statistics, May 2016

State Government Labor Costs *

Labor Category	Formula	Managerial	Technical	Clerical
Unloaded Hourly Rate ¹	= W	\$42.33	\$29.07	\$19.69
Benefits Percentage ²	Lb = B/W	46.4%	46.4%	46.4%
Benefits per hour	B = W*Lb	\$19.64	\$13.49	\$9.13
Loaded Hourly Rate	Wb = W+B = W(1+Lb)	\$61.97	\$42.56	\$28.82
Overhead Percentage ²	Lo = OH/Wb	50%	50%	50%
Overhead per hour	OH = Wb*Lo	\$30.98	\$21.28	\$14.41
Fully Loaded Wage Rate	Wf = Wb + OH = W + B + OH	\$92.95	\$63.83	\$43.24

- Data Source: http://www.bls.gov/oes/current/naics4_999200.htm
 Management: 11-0000, Management Occupations
 Technical: 19-0000, Life Physical, and Social Science Occupations
 Clerical: 43-0000, Office and Administrative Support Occupations
- Fringe benefits ÷ wage per hour
- 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 loaded labor rate (wage + benefits) suggested in EPA guidance.

* US Department of Labor Statistics, May 2016

EPA (Agency) Labor Costs *

Labor Category	Formula	Managerial	Technical	Clerical
Unloaded Hourly Rate ¹	= W	\$57.87	\$37.98	\$21.47
Benefits Percentage ²	Lb = B/W	46.4%	46.4%	46.4%
Benefits per hour	B = W*Lb	\$26.85	\$17.62	\$9.96
Loaded Hourly Rate	Wb = W+B = W(1+Lb)	\$84.72	\$55.60	\$31.43
Overhead Percentage ³	Lo = OH/Wb	50%	50%	50%
Overhead per hour	OH = Wb*Lo	\$42.36	\$27.80	\$15.71
Fully Loaded Wage Rate	Wf = Wb + OH = W + B + OH	\$127.07	\$83.40	\$47.14

1. Data Source: http://www.bls.gov/oes/current/naics4_999100.htm

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 loaded labor rate (wage + benefits) suggested in EPA guidance.

* US Department of Labor Statistics, May 2016